



Summary of Changes to the Bylaws (2022–2026)

Below is a summary of the key changes between the 2022 Bylaws and the 2026 Restated Bylaws (for approval) of the Calgary Cooperative Memorial Society (CMS). This summary is written for members and focuses on what changed and why it matters.

Overall Approach

- The 2026 bylaws replace the version approved in 2022.
 - They are shorter, clearer, and more streamlined.
 - Many detailed procedures that were in the 2022 bylaws are removed or simplified, with more reliance on:
 - the Cooperatives Act and Regulations, and
 - Board policies rather than bylaw-level rules.
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1. Purpose and Structure

What Changed

- The detailed “Objectives” section in the 2022 bylaws (promoting simple funerals, advance planning, memorials) is removed.
- The 2026 bylaws instead describe the **cooperative** more generally as a not-for-profit cooperative owned and managed by members.

What This Means

- The **cooperative’s** purpose is now framed more broadly.
- This gives the Board more flexibility to manage activities without having to amend bylaws if priorities evolve.

2. Membership Rules

What Stayed the Same

- One class of membership.
- Minimum age of 18.
- Lifetime membership fee.
- Membership transfers to/from other memorial societies are still allowed.
- Members can withdraw voluntarily.
- Membership can be terminated by Board special resolution, with notice and a right of appeal.

Key Changes

- Membership fees are explicitly non-refundable in all cases (withdrawal or termination).
 - In 2022, the Board had discretion to refund fees on withdrawal.
- Membership applications can be approved by either the Board or its delegate.
- Members' rights and obligations are simplified:
 - 2022 bylaws contained extensive language about duties, contracts, and legal effects.
 - 2026 bylaws focus on practical expectations (members may use negotiated savings and promote the cooperative).

What This Means

- Removes any ambiguity about refunds.
- Less legal language directed at members.
- Clearer, simpler membership rules.

3. Access to Records and Member Lists

What Changed

- The 2026 bylaws:
 - Clearly list what records members may access.
 - Set a 10-business-day timeline for providing records.
 - Require a statutory declaration when requesting a member list.
 - Add a rule that communications using a member list must be factual only, without personal opinions.

What This Means

- More clarity and protection around privacy and appropriate use of member information.

4. Board Size and Composition

Major Change

- Board size reduced:
 - 2022: 9–12 directors.
 - 2026: 5–10 directors.

What Stayed Similar

- Directors must be members.
- Three-year terms.
- Maximum of three consecutive terms.
- Directors are unpaid but reimbursed for expenses.
- Board can fill vacancies until the next AGM.

What Was Removed or Simplified

- Very detailed director qualification rules (criminal history, litigation, conflicts, professional discipline).
- Nominating committee rules.
- Detailed election procedures and ballot rules.

What This Means

- Smaller, more flexible Board.
- Less procedural detail locked into bylaws.
- Board governance details can now be handled through policy instead of bylaw amendments.

5. Removal of Directors

What Changed

- The 2026 bylaws give the Board clearer authority to remove a director by special resolution for:
 - missing more than two meetings without valid reason, or
 - conduct that harms the cooperative's reputation.

What This Means

- Faster, clearer accountability at the Board level
- Less reliance on complex member meeting processes for discipline.

6. Meetings and Voting

What Stayed the Same

- Annual meetings are required.
- No proxy voting.
- One member, one vote.
- Virtual and hybrid meetings are permitted.

Key Changes

- Member quorum changed:
 - 2022: One-tenth of members or 50 members (whichever was less).
 - 2026: Fixed quorum of 25 members.
- Meeting notice is now:
 - 21 days in advance by email as the standard.
 - Additional notice methods are optional at Board discretion.

What This Means

- Easier to achieve quorum.
- Simpler, more modern notice rules centered on email.

7. Financial Reporting and Audit

What Changed

- The 2026 bylaws:
 - Clearly require annual financial statements.
 - Require an audit unless members pass a special resolution to waive it.
 - Remove extensive procedural detail about financial disclosure, court applications, and approvals.

What This Means

- Strong oversight remains.
- Less technical detail in bylaws.
- Members retain control over whether an audit is required.

8. Use of Surplus Funds

New Clarity

- The 2026 bylaws explicitly state that all revenue and surplus funds must be used to advance the cooperative's interests.

What This Means

- Reinforces the not-for-profit nature of the cooperative.

9. Notices and Communication

What Changed

- Notices required by the Act (including liquidation notices) may now be given by:
 - email, and
 - posting on the cooperative's website.

What This Means

- Faster, more cost-effective communication.
- Reflects modern communication practices.

10. Dissolution

What Stayed the Same

- Dissolution requires a special resolution of members.
- Remaining assets go to a registered charity with a related purpose, chosen by the Board.

What Changed

- The language is shorter and clearer, with fewer procedural steps embedded in the bylaws.

Bottom Line Summary

In summary, the 2026 restated bylaws:

- Simplify and modernize the rules
- Reduce Board size and procedural complexity
- Move many detailed governance rules out of the bylaws and into policy
- Make meetings easier to hold and decisions easier to manage
- Keep member rights, financial transparency, and dissolution protections intact