

2016 Proposed Amendments to the Articles and Bylaws of CFUW

The first step of the CFUW Articles and Bylaws amendment process has been completed. The Articles and Bylaws Committee (the Committee) received two (2) proposals to amend the bylaws. Both proposals have been vetted and accepted by the Committee. The first, if passed, will classify the Governance Committee as a Standing Committee. The second, if passed, would result in CFUW withdrawing as a National Federation and Association (NFA) from Graduate Women International (GWI), formerly known as International Federation of University Women (IFUW).

The second step is the distribution of the proposed amendments. Below you will find the amendments and their rationale for consideration.

If during your consideration of the material, you have questions or inquiries you wish to make, these must be sent in writing to the Chair of the Articles and Bylaws Committee to either mwilliscfuw@gmail.com or articleandbylawcommittee@gmail.com.

The third step is the submission of Amendments to the proposed Bylaw Amendment. The due date for Amendments to the Amendment is **May 1, 2016**. The correct form (Form 2) must be used and submitted on or before this date to articleandbylawcommittee@gmail.com. Form 2, along with the procedures, may be found in the CFUW Member Resource site, www.cfuwadmin.org. (login: User name- viewonly; ID: cfuw4321).

All Amendments to the Amendment will be forwarded to the proposers for consideration. The package of compliant amendments to the proposed amendments, along with the final wording of the Proposed Bylaw Amendment will be distributed to the Clubs, Regional Directors and members of the Board of Directors before the AGM. If it is not possible, such material shall be distributed to members of the voting body on arrival at the AGM. At the AGM, only proposed Amendments to the Proposed Bylaw Amendments properly received and compliant will be allowed from the floor.

During the AGM, there will be a proposers and amenders session which will be supplemented by a workshop.

Myra Willis

Chair, Articles and Bylaws Committee

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PROPOSED AMENDMENTS TO THE CFUW ARTICLES AND BYLAWS

Motion 1: Addition of Governance Committee to the list of Standing Committees

Proposer: CFUW Board of Directors

Moved that: Governance be added to the list of Standing Committees in F.54

If adopted, the amended Bylaw would read:

The following committees shall be designated Standing Committees of the Board: Advocacy, Articles and Bylaws, Education, Fellowships, Finance, **Governance**, International Relations, Nominations, and Resolutions.

Rationale

The Governance Committee of the Board of Directors was deemed serious enough for the operation and accountability of the Board that it was created as a Standing Committee in 2013. This is the subsequent housekeeping change required for the Articles and Bylaws.

Motion 2: Withdrawal of CFUW from Graduate Women International (GWI) formerly known as International Federation of University Women (IFUW) as a National Federation or Association (NFA) member

Proposer: CFUW St. Thomas

Moved that: In Canadian Federation of University Women Articles and Bylaws – Articles, strike out Article 4 - Membership in International Federation of University Women (IFUW)

Background Information

Along with England and the United States, the Canadian Federation of University Women (CFUW) was there at the beginning of the founding of the International Federation of University Women (IFUW or IFUW/GWI) 1919. Since then, CFUW has worked with the IFUW to pursue the shared goals of promoting lifelong education for girls, promoting international cooperation, advocating for the advancement of the status of women and girls, and encouraging women to apply their knowledge and leadership skills in their public and private lives. Our members are proud of that work and, as significant contributors to IFUW/GWI (in recent years as much as 40% of the IFUW/GWI budget), have continued to foster the growth of NFAs and IFUW/GWI for nearly 100 years.

At the 2013 IFUW Triennial, with the goal of addressing ongoing financial deficits, problems with unaffordable dues leading to loss of memberships of NFAs, and especially funding reliance on dues, necessitated reorganization of IFUW. Even before IFUW leadership could address these issues, alarming financial information related to the untethering and resulting rise of the Swiss

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Franc led several NFA's to worry about their ability to react to the significant impact on NFA budgets. In the following year, it was hoped, that changes including new staff and programming and obtaining tax free status would increase revenue and decrease expenses. In 2014 a name change from IFUW was introduced, and in 2015 voted on and changed to Graduate Women International (GWI) in an effort to make the organization more marketable.

Commencing at the CFUW Annual General Meeting in June 2015, CFUW has embarked on a year-long study of its relationship with IFUW/GWI involving a large volume of ongoing correspondence including questions and answers, fact sheets, a discussion forum, opinion pieces and a webinar.¹ These were communicated to the Canadian clubs via CFUW News and Updates.² Because of the complexity of the opinions and sheer volume of information, many of the members in Canada are still unaware of the core issues surrounding the debate. Despite our long running partnership and a cooperation of almost 100 years, recent actions by the IFUW/GWI warrants the CFUW's immediate withdrawal from GWI.

Our rationale is an attempt to clearly summarize complicated events, with endnotes expanding on the information and providing citations that offer the opportunity to study the issues in greater depth.

Below is the rationale for amending the Articles and Bylaws of the CFUW to sever Canada's association with IFUW/GWI.

Rationale

Our amendment is based on the following:

- Governance actions that abandon the IFUW/GWI constitution as well as democratic parliamentary procedures
- Questionable financial accounting, poor fiscal planning for the future, and a lack of clarity and transparency in IFUW/GWI's fundraising plans or finances
- Reliance on Canadian resources while failing to consult and provide respectful responses to questions or invitations
- Providing marginal benefits to CFUW with no request for input other than for motions that are undemocratically overruled

Undemocratic Governance Processes & Abandonment of Parliamentary Procedures

When in November of 2014, IFUW proposed changing its name to Graduate Women International, CFUW immediately introduced a survey of members' opinions. They included the rationale for the change, welcoming and supporting it.³ CFUW also consulted the IFUW/GWI constitution and found that a name change required a constitutional amendment requiring a vote at a meeting of the general assembly only after notice was circulated six months beforehand for discussion.⁴ When IFUW/GWI called for an immediate and electronic vote, Canada and the Netherlands (the two largest NFAs) did not agree. CFUW made a motion to postpone that would have provided time to discuss the consequences with their members at their annual general meetings in 2015.⁵ Then Netherlands made an emergency motion to amend the name change proposed to the one currently accepted. Canada raised a point of order motion, noting that the constitution did not permit an electronic vote to amend the constitution and only permits bylaw changes in limited situations. Initially, the point of order was ignored. When CFUW leadership pressed for a response to our point of order, IFUW president, Catherine Bell, requested that CFUW withdraw the motion "as elegantly as

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possible”⁶. When Canada restated our point of order, the question was opened to the membership asking the NFA’s to vote on whether the amendments could be considered through electronic vote without consideration of the Constitutional requirement that Amendments to the Constitution be voted on only at a meeting of the General assembly.

Voting on the name change began immediately after an electronic vote of the NFA’s authorized moving forward with the name change on February 11, 2015. This electronic vote in itself was a violation of the constitutional rules on voting at a meeting. When CFUW asked by what constitutional authority electronic voting was allowed, IFUW/GWI replied that while electronic voting was not specifically allowed in the bylaws on voting, it had become common practice at IFUW/GWI and cited the need for haste and streamlining as recommended in the Proposal 1 motion, as well as economy.⁷ Precedents and expediency are not permissible reasons to violate constitutions in any known and customary democratic parliamentary procedure or organization.

In Canada, the name change was actually welcomed by many, but CFUW is also a democratic organization unwilling to abandon constitutions and parliamentary procedure. Canada’s objections were based, not on the name change, but on the illegality of its implementation without the opportunity to amend, discuss or debate with other countries in face-to-face meetings.⁸ The refusal of IFUW/GWI to allow the motions to postpone and the point of order was certainly ill advised. Less than a year after the vote to change the name, the Netherlands, who contributed the largest amount of dues next to Canada, withdrew from IFUW/GWI.⁹ Germany followed suit by withdrawing as well.

To expedite their plans, IFUW/GWI has also ignored rules regulating the appointment/accrediting of delegates, voting and quorum. In at least two instances, the IFUW/GWI Board appointed its own board members to vote on behalf NFAs that failed to submit voting delegates.¹⁰ The IFUW/GWI constitution allows NFA’s to determine how delegates are appointed. It does not authorize the board of directors to act if the NFA fails to do so. Nor does the constitution permit board members to vote twice, one of the basic rules in a democracy.¹¹ The effect was to determine an outcome regardless of the reasons NFAs chose not to vote—because they had no opinion, or had insufficient understanding of the consequences of the motion, or as a protest to the way the vote was being implemented. It also made the resulting vote highly questionable. Finally, even if appointment of delegates by IFUW/GWI were put into the new IFUW/GWI constitution, unless it was permitted in the constitutions of member NFAs, it would be neither legal nor just.¹²

In an IFUW/GWI Board Circular 11 sent out to members on December 7, 2015 the Board extended an invitation to discuss amending the Constitution for the future of IFUW/GWI.¹³ More than a year after adopting electronic voting on the constitution and justifying ignoring its constitution to provide for adaptation and flexibility, the Board is now claiming these propositions as being of central importance to its formal constitutional amendment. Nearly three years after claiming that the IFUW/GWI needed to modernize and streamline to save funds, the IFUW/GWI Board is only now recognizing that a formal constitutional amendment may be required to strengthen its financial base. While the principals and proposals posed by the Board for the amendment may have good intentions, the process itself may be problematic.

- Receiving the circular right before a busy holiday season and a short commenting time with a January 7, 2016 deadline does not provide respondents much chance to send in their opinions.

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- The invitation demonstrates that the propositions and principles are pre-determined by the IFUW/GWI Board, limiting the opportunity for a more thorough review.
- The amendments were not provided along with the proposal, making it difficult to have an informed and substantive discussion within the proposed timeline.
- As described in the circular the framework itself is not an "amendment of the constitution" but instead a proposal for a revision—a complete re-write.

Problematically, the Board's Circular 11 is seeking for broad, sweeping changes, yet is only providing IFUW/GWI members the opportunity to propose narrow, specific amendments to existing clauses, since the only attachment to the circular 11 was an amendment form and no copy of either the existing constitution or a drafted amended constitution for review. Essentially, NFAs are being asked to provide feedback on simple principles that have already been established and asked to submit comments on the existing constitution, even though the final draft amendment will be completely reorganized and re-drafted.

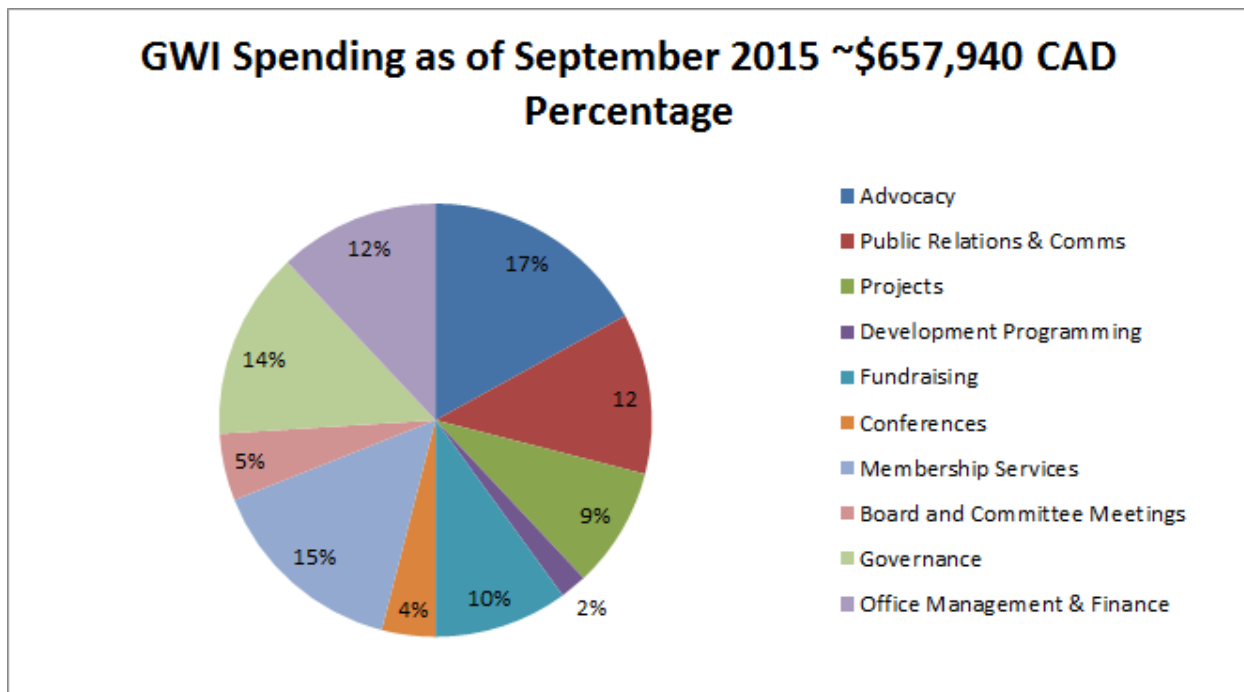
Other general governance concerns include the status of IFUW/GWI as an "Association" under Swiss tax laws and Swiss non-profit laws, as well as the insistence on maintaining an office in Geneva, one of the most expensive cities in the world.¹⁴ CFUW was informed by IFUW/GWI that there are intangible benefits to operating out of Geneva, one of which was "flexible labour laws."¹⁵ This appears somewhat counterintuitive to an organization advancing and advocating for more fair treatment of women in the labour force. It also leaves us wondering if we are being led to believe that the laws governing non-profit charitable organizations in Switzerland are also "flexible laws."¹⁶

Failing Financial Accounting, Inadequate Fiscal Planning and Forecasting for the Future

At the 2013 Triennial, NFAs were convinced to vote to modernize and streamline to adapt to increasing costs. Instead, IFUW/GWI is continuing to run deficit budgets annually with expenditures continuing to exceed revenues. In the 2014 year end audited financial report, the auditor's statement contains the warning that if the long term strategy planned for fundraising does not materialize, "it would call into question International Federation of University Women's ability to continue as a going concern. Should the Federation be unable to continue as a going concern, the financial statements would have to be prepared on the basis of liquidation values."¹⁷ This would have serious implications in that the new dissolution clause leaves all remaining funds in Switzerland.

The September 15 financial report, (the latest financial information to the date of this amendment creation) shows a continuing deficit. To cover the significant shortfalls, IFUW/GWI has been taking from reserves, and a contingency fund, a practice that is unsustainable over the long term.¹⁸ Previously, IFUW/GWI held investments in different banking institutions, but at least one large fund and possibly others have been moved to Switzerland. Over \$341,000.00 (Swiss Francs about \$598,512.63¹⁹ Canadian dollars), held in a Merrill Lynch account in the USA, has been liquidated by IFUW/GWI.²⁰ The practice of moving all foreign accounts to Switzerland also impacts the new dissolution clause.

The following chart shows the latest financials (Sept.15, 2015) relating to expenses. They indicate a 2% decrease in programs, a 2% decrease in advocacy with a 7% increase in fundraising costs and a 25% increase in governance from 2014.²¹



For Canadians, a worrying reality is that IFUW/GWI appears to have no currently successful strategies for future revenues.²² The IFUW/GWI's plan to continue to rely on large donors and to continue spending money on fundraising and to streamline and modernize is not currently producing increased revenue. This chart also was made before the withdrawal of the Netherlands. The Netherlands was second only to Canada in contributions and their withdrawal will seriously affect the IFUW/GWI budget for 2016. Of the 60 remaining member NFAs currently posted on the website, half the countries (31) have less than 100 members and 10 countries have only 20 members. The Netherlands had 3,624 members.²³

Compounding all of these problems is the fact that the organization's current structure, even after the reorganizing, is not conducive to generating revenues or even reducing costs. Of the five staff members, two have been replaced since the triennial, but a full time fundraiser is considered not affordable.²⁴ The whole point of requesting tax free status, which necessitated the dissolution clause, was to be able to turn IFUW/GWI into a fundraising association, and thus be able to provide tax receipts. This in itself will increase accounting costs, especially for individual independents who presumably will now receive tax receipts for their dues, but only if their countries allow deductions for charitable donations.²⁵

Continuing to forward dues to IFUW/GWI is an irresponsible use of Canadian Dollars; our membership deserves better.

GWI's Reliance on Canadian Funds without Benefits to Canadian Women

As the largest contributor to IFUW/GWI, Canadian dues account for 50% of all dues submitted which amounts to approximately 40% of the total budget for IFUW/GWI.²⁶ The withdrawal of the Netherlands will significantly increase the percentage. IFUW/GWI relies heavily on Canadian transfers, but the rise of the franc means decreasing the value of the Canadian dollar and increasing the payments.

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The reality is that Canada does not benefit proportionately at the international level. In the constitution of IFUW/GWI, proportionate voting is dictated by membership. The scaling of voting representation favours smaller groups, so Canadian voting is not given the greater weight that is proportionate to its contribution. For example, the 10 NFAs with 20 members each get one vote, representing 10 votes for 120 members.²⁷ Canada has 10 votes for 8,293 members.

A cost benefit analysis study of the relationship between CFUW and IFUW/GWI was introduced at the 2015 AGM and discussed in a town hall session. The ongoing research is to answer the primary question, "What are the member benefits and outcome measurement for CFUW in relationship to our mission for the resources, (financial and human) invested in GWI".²⁸ A discussion group open to all club members began in September. Compilation of this research and a final report will not be available until February 2016 when it will be distributed and discussed at the June AGM 2016. Our own research indicates that while our two organizations share the same goals, our priorities are very different. While certain issues like the Violence Against Women issue are common to both, Canada gives it a much higher priority.

IFUW/GWI addresses more pressing issues in under-developed countries and their need for the education of girls and women. While we applaud the work in developing countries, the question arises if Canadian dollars could not be used more effectively to create such programs without the high costs and overhead of a Swiss organization operating in a country with one of the highest costs of living in the world. It is to be noted that NFAs fund these programs and not GWI although the initiatives are published as GWI initiatives. It appears that GWI's budget is for operating the office in Geneva and not supporting initiatives that support women and girls.

Remarkably, despite Canada's large contributions to the IFUW/GWI, treatment towards Canadian leadership by IFUW/GWI has, at times been hostile, dismissive or downright insulting. For example, a proposal to have the 2019 Triennial in Winnipeg to celebrate the 100th year anniversary of IFUW/GWI and CFUW in both organizations' birthplace, was rejected with the following, "we are not considering Manitoba as a possible venue, because while it is in the centre of the continent of one of our founding members, it is not a bucket list destination."²⁹ Responses of this sort do not generate positive team relationships. It must be highlighted that Winnipeg is on the National Geographic's Traveler's list of the Best Trips to take in 2016.³⁰

Another example is shown in the lack of clarity in the fundraising plans. Before August of 2015, CFUW asked "Fundraising plan: may we have a copy?" The answer in August was "This is an internal working document. We are currently working on the corporate offer and we will send it to you when it is finalized."³¹ When the request was later repeated in October, the answer in November had changed to "As was previously stated, this is an internal operational document for office use only."³²

Canada's recent question regarding the benefits of the relationship with IFUW/GWI is not unprecedented. When an agreement in 1997 with the United States to work on a long-term solution for IFUW/GWI's ongoing failing financial situation failed to materialize, the United States, one of the founding members with England and Canada, withdrew from IFUW/GWI in 2004. The Netherlands' 3624 members and Germany with 520 members have withdrawn.³³

Embarking on a journey to depart the IFUW/GWI is not to be taken lightly or prematurely. There is a long history of connection for many members of the programs and advocacy in developing countries and at the U.N. There is an emotional attachment to this long history. But it is clear from CFUW's own study that educated and determined action is warranted to prevent Canada

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from becoming further entrenched in an international body whose actions in the past year demonstrate an institution desperately trying to save itself, perhaps for the higher good, but by undemocratic, unjust and wildly inappropriate actions. Canada is a nation of laws that cares about democratic decision-making. There is a temptation to believe that all the good works are worth forgetting the rule-breaking.³⁴ While we can take pride in the work done alongside IFUW/GWI in the past, the present reality is that CFUW can better achieve its goals on the international front without sinking more and ever increasing funds into IFUW/GWI with no input. Projects in the developing world can still prosper under Canadian leadership. Taking an example from our American friends, their organization successfully has partnered with other NGOs (Non-Government Organizations) to bring positive change for women and girls around the world since leaving IFUW.³⁵ Further, CFUW holds consultative status at the UN separate from the IFUW/GWI and can continue to be an important NGO participant, and does not need or require the oversight of IFUW/GWI.³⁶

When CFUW delegates voted in 2013 for modernizing and streamlining IFUW/GWI, they could not have envisioned this being interpreted to allow the five paid staff members and six volunteer Board members to abandon democratic principles and parliamentary procedures. Even after the CFUW requested clarification, GWI still has not been able to articulate what parliamentary procedures they are using. Their desire to move quickly on issues their small group decided, without consultation or input from the NFAs, has not had the desired results. The financial situation, instead of improving, has deteriorated with the loss of dues and failed fundraising efforts to date.

In 1919, Canadian IFUW/GWI founders envisioned an equitable, peaceful world in which girls and women had equal opportunities and equal access to education up to the highest levels. They shared the view that women should serve in influential and leadership positions to unite educated women under a common purpose to ensure lifelong education and empowerment of women all over the world.

Now is the time for CFUW to take action and make the difficult leadership decision of severing its relationship with IFUW/GWI, to better realize the goals and vision of our founders.

Co-Authored by: Lisa VanderWallen, Nancy Mayberry, and Catharine Sloan, Members of CFUW/GWI Governance Review Committee, CFUW St.Thomas Ontario

Name: Diane Marcou, President

Date: December 11, 2015

ENDNOTES

¹ All of the research from this past year has been summarized in a document entitled Going Forward on the CFUW website at [CFUW.org](http://www.cfuw.org)>[About Us](#) > [IFUW-GWI](#) > [IFUW-GWI Going Forward](#) or click on <http://www.cfuw.org/en-ca/aboutus/ifuw-gwi/ifuw-gwigoingforward.aspx>. Henceforth references to this document will include the title of the section and its subtitle. You can access all the documentation online by clicking on the specific document cited. We suggest interested members read every document listed, especially the questions and answers sent to IFUW. There are many more areas of questionable practices, extremely costly initiatives, questionable charges to members at conferences, etc. To list them all would make this rationale impossibly long.

² All CFUW newsletters are archived at <http://www.cfuw.org>. In order to access them, log in as a member. Go to [CFUW.org](#)>[Home](#)>[cfuw admin](#)>[Login](#)> [News and dates](#)>[Newsletters from National](#)>[News and Updates](#). References to newsletters are by date where more information can be found.

³ Newsletter, following December 16, 2014, IFUW Proposed Name Change: Seeking Input. The full title continues as “from All CFUW Members by January 30, 2015”.

⁴ The Point of Order Motion cited in Newsletter Jan.23, under [Motion for Postponement of IFUW Name Change](#) cites the exact sections of the constitution and the exact wording for the requirements and procedures to be followed for a name change.

⁵ We have greatly collapsed the timeline. For greater details, see Newsletter January 16, 2015 [IFUW Name Change Debate](#), regarding the Netherlands motion and its defeat, and introduces Canada’s [Motion for Postponement of name change](#). Newsletter, January 23 [Motion for Postponement of name change](#) cites the Canadian motion and the point of order that lists the constitutional requirements. Newsletter February 3 [IFUW Proposed Name Change Motion](#) gives the results of the Canadian survey on the name change as well as the letter requesting the withdrawal of the motions in Attachment 1 and CFUW’s response in Attachment 2. Finally Newsletter Feb.11 has a synopsis by our president of CFUW.

⁶ The letter asking for the withdrawal of the motions is cited in full in Attachment 1 cited in endnote 5, Newsletter, February 3, 2015.

⁷ Going Forward, [Questions Posed to IFUW-GWI and Answers](#), July 11, 2015 Responses from GWI to CFUW Questions. We have greatly summarized an extended, much longer, complicated answer from IFUW that interested members are invited to read.

⁸ The name change survey in Canada received more positive than negative comments on the name change. Newsletter, February 3. It was considered more inclusive, with the understanding that this opened the doors to those without university degrees. This in turn would provide larger membership numbers and dues. The proposal also made sense in Canada because as our VP for International relations had explained “ funders and partners alike believe the organization to be either a professional union of university staff or else a university wives club.” See endnote 3. Others noted that in North American context, it (the word graduate), represents a successful exit from different levels of educational levels which include elementary and high school diplomas, trade schools etc. The Webster’s dictionary of the English language, Canadian edition defines “graduate” as “someone who has completed a set course of study at school or college and has received a diploma.” On the international level, difficulties arose. In England and Australia, the change did not result in greater clarity or inclusiveness because in their British usage the word “graduate” refers to a university graduate. Others in Canada were upset that a name change was occurring so close to the centennial anniversary of both CFUW and IFUW, thus dismissing a brand that was a hundred years old. See the results of the survey as reported in Newsletter, February 3, 2015.

⁹ The exact date of the withdrawal is not known. It was announced in October of 2015 on the IFUW discussion board open only to subscribers to the discussion board. The Netherlands are, however, still listed as members on the current website. The circular is not on the current website.

¹⁰ Going forward, [Questions for GWI Board of Directors](#), July 11, 2015 Question 8 cites the GWI Voting Results. Amendment of the dissolution clause. May 12, 2015. “A total of 98 electors were invited to take

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part in the voting process. There were 92 delegates from NFAs and six Board members. CIRs (editor's note Coordinators for International Relations) and **Board members** were nominated as voting delegates by default to complete the list of paid NFAs where no delegates were provided by the NFA." (Editorial note. No numbers are given on how many NFAs chose not to vote and did not nominate delegates or how many CIRs and board members voted).

¹¹Included in the document in endnote 10 CFUW's Question 8 continued "Please explain the legality of the appointment of delegates with reference to the bylaw Article V.3." IFUW's response gives a long, rationale based on a precedent that allowed CIRs to vote in place of delegates. As for Board Members, however, "Board members are by default voting delegates of the General Assembly (Article V.6.(2). ***They did not vote in any other capacity and are not permitted to according to By-Law 3.6 of the constitution.***" The statement in bold is a direct contradiction of the distribution of voting results given in endnote 10.

¹² In the GWI bylaws, Article V #5 says "5. Each voting delegate shall be an individual member of her federation or association and shall be appointed according to the constitution of her federation or association." For GWI to appoint a board member to vote in place of a voting delegate was clearly wrong and contrary to all known democratic parliamentary procedure.

¹³ GWI Circular 11/2015 GWI Constitution and By-Laws, An Invitation to Discuss a Constitution for the Future of GWI December 7 2015.

¹⁴ Going Forward, Questions Posed to IFUW-GWI and Answers April 4 2015 Responses from GWI to CFUW Questions. See the question and answer to number 9. "Is IFUW/GWI considering relocating to a less expensive city?"

¹⁵ The response to question 9 (endnote 14) calls "flexible labour laws" a benefit to remaining in Geneva.

¹⁶ The Canadian Non-Profit Act has strict laws governing the use of electronic voting. Our national CFUW constitution (Now called Articles and Bylaws) follows the law regarding electronic voting at an AGM in Article 91 "A CFUW annual or special meeting may be held entirely by means of a telephonic, electronic or other communication facility that permits all participants to communicate adequately with each other during the meeting."
<http://www.cfuw.org/Portals/1/cfuwadminfiles/cfuwdocuments/administration/CFUW%20Articles%20and%20Bylaws%20July%202015%20FINAL.pdf>

¹⁷ The annual report for 2014 is on the GWI website >Members Corner> Login> Media and Publications>Annual report. Also Newsletter July 7 2015 contains this link.
http://www.cfuwadmin.org/Portals/1/cfuwadminfiles/webfiles/newsanddates/newsletters/newsandupdates/2015/NU_2015_July_7.pdf

¹⁸ See page 3 of the June 30 financial report at <http://files.ctctcdn.com/6827a0d1101/2e85034f-ef9a-476a-939b-f6fe3e0570f1.pdf>. The number of 0 balances in unrestricted funds is discouraging.

¹⁹ We have used the yearly conversion rate average for the Swiss franc to the Canadian dollar for 2015.

²⁰ Going Forward, Questions Posed to IFUW-GWI and Answers, August 18, 2015. Answer to Question 3. "The Merrill Lynch account has had to be closed because of changed internal rules at Merrill Lynch in dealing with foreign investors and cross-border rules as banks are tightening their rules. The Finance Committee recommended holding all assets in the one country and the Board agreed. "

²¹ Going Forward, Questions Posed to IFUW-GWI and Answers, May 7, 2015. When CFUW questioned the increase in governance costs, IFUW offered this reply in a note to the financial report for June 2015 (endnote 17) that "In terms of functional accounts, time spent on governance was considerably higher than last year at 25%, due to a series of queries and exchanges about the name change and different governance processes. This has taken staff and Board time away from projects and fundraising." Obviously such expense would have been avoided if an opportunity for discussion and debate had been carried out before the vote proceeded. There is also a salaries line item in this financial report and it would appear that the costs of staff time would be covered in that line item.

²² Twice IFUW has refused to share their fundraising plan with CFUW. See endnotes 30 & 31.

²³ Going Forward, Questions Posed to IFUW-GWI and Answers, Answers from GWI/IFUW on April 4, 2015 and May 17, 2015 provides the list of NFAs, their numbers of members and their voting entitlement.

²⁴ Going Forward, Questions Posed to IFUW-GWI and Answers May 7, answer to question one and others on the tax exemption issue.

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²⁵ Further Questions from CFUW about GWI and Answers From GWI, (No Date, Saved as "Answers on Tax Law"). In response to CFUW concerns that the new tax exemption status would not benefit Canadians, GWI confirmed that "the tax exemption will on be applicable to those residents in Switzerland, including many multinational corporations with headquarters or regional headquarters in Switzerland." Further tax exemptions will depend on the policies of the various countries. GWI acknowledges that the short-term benefit is only to Swiss residents and multinational corporations.

²⁶ Cited in Cheryl Hayles' editorial Light Favours Clarity dated August 11, 2015 - "From a financial perspective, CFUW dues represent 50% of GWI's dues income which translates to 40% of GWI's total income." These figures were calculated prior to the withdrawal of support from the Netherlands. In 2015, CFUW budgeted \$164,019.00 CAD based on 8203 members and with currency changes, ended up submitting \$172,697.00 CAD to IFUW/GWI for the January 1, 2016 billing, representing \$127,135.00 Swiss francs. These figures, provided by Helen Sami, CFUW VP Finance, are end of year figures for 2015 and makes CFUW paid up through 2016.

²⁷ See the document cited in endnote 23.

²⁸ Going Forward, Report 2 presents a summary of the main themes and the numerous questions identified. We do not feel we are being premature in waiting for the final report in that we have dealt with many of the issues in our rationale, ineffective communication, the name change issues, inexplicable vote counting, governance structure, lack of transparency, the high cost without opportunities for input, the unbalanced voting structure in relationship to Canada's contribution. We expect the final report to explain to us how GWI manages it finances because the IFUW financial reports do not following Canadian accounting practices and our latest access to financial reports is Sept. 2015 We cannot foresee the results of withdrawing from UFUW/GWI having no knowledge to date of the success of their fundraising which will have to be extremely successful in order to address the loss of dues from the departing NFAs to keep the organization viable.

²⁹ CFUW News & Updates Dated October 14, 2015. The circulation states that Daniele Castle, Executive Director of GWI, responded in writing to a CFUW suggestion to host the 2019 100th birthday conference in Winnipeg, by saying "we are not considering Manitoba as a possible venue, because while it is in the centre of the continent of one of our founding members, it is a not a bucket list destination."

³⁰ Winnipeg is included in the National Geographic Traveler's list of the 20 Best Trips to take in 2016. Full article is available here: http://travel.nationalgeographic.com/travel/best-trips-2016#/bow-winnipeg-manitoba-hipsters_92381_600x450.jpg

³¹ Going Forward August 2015 GWI answers to CFUW's August 2015 questions, Miscellaneous Question

³² Going Forward November 2015 Responses from GWI to CFUW Questions, answer to Question 6

³³ GWI President's Letter Dated November 17, 2015. GWI President Catherine Bell shares that the German NFA, DAB, has decided to withdraw its membership with GWI with immediate effect. Document is available

here: <http://www.fcfd.org/Portals/0/cfuwfiles/GWI/GWI%20President%20Letter%20November%2017%202015.pdf?ver=2015-11-17-165150-723>

³⁴ Going forward, Opinion Piece, Decision Making, Why Should we Care?

³⁵ Fact Sheet # 3 - Association of American University Women. Following AAUW withdrawal from IFUW, the organization continued to hold consultative status at the UN and to be an important NGO participant. AAUW partners with NGOs (like the Clinton Foundation) to improve the lives of women around the world, continues to fund legal cases for women, offers fellowships and grants for women, publishes various reports and editorials, and lobbies for women's rights.

³⁶ Fact Sheet # 2 - CFUW Financial and Human Resource Contributions to IFUW/GWI and GWI's Impact on CFUW states that Canada and IFUW/GWI **BOTH** hold special consultative status at the United Nations and the status of CFUW came independent of GWI/IFUW. Additional, CFUW's relations for the Canadian Commission for UNESCO, for Education Sectorial Committee are independent of IFUW/GWI.