

## **ATV CLUB OF EASTERN ONTARIO INC.**

### **TREASURER'S 2025 ANNUAL REPORT**

#### **History and Background**

The ATV Club of Eastern Ontario Inc. (the "Club") was incorporated in January 2005. It is a non-profit organization and is currently exempt from income taxes.

The club mainly serves the interests of ATV enthusiasts in Eastern Ontario and its main objective is to promote the safe operation of ATVs. In that regard, the Club has established and maintains several trails, which are mainly located in the county of Prescott and Russell. The club continuously seeks to expand its trail system.

The club's membership totalled about 1,676 members as of December 31, 2025 (2024: 1,966). The decrease in the membership number between 2025 and 2024 is a result of a better geographical distribution of members among ATV clubs. The Club is part of the *Ontario Federation of All Terrain Vehicle Clubs* (OFATV). All the club's activities are carried out by volunteers.

#### **Financial Performance**

*Revenues and results.* Consistent with a decrease in membership in 2025 vs. 2024, membership revenues have decreased by about \$18K in 2025 over 2024 and the net annual result of operations for 2025 is an excess of expenses over revenues of \$51K (a "loss") vs. a \$67K loss in the prior year. The losses over the last two years are directly attributable to trail expenses, which totalled \$170K in 2025 (2024: \$209K).

The club's share of membership fees includes a proportional share of OFATV's levelling fund. This amount is determined using the number of kilometres of off-road trails the club maintains. The OFATV regular membership fee for an annual permit has been increased from \$150 to \$195, including taxes, effective October 1, 2025. Thus, the club's regular share of a member's \$195 annual membership fee is \$84.49 (from \$65 that it was since August 2014). The new membership annual fee is subject to a discount under specific conditions, such as an early renewal.

*Expenditures.* Expenditures totalled \$192K in 2025 (2024: \$232K). Most of the club's expenditures are for trail maintenance and for the opening of new trails; which, in aggregate, totalled about \$170K in 2025 (2024: \$209K). In 2025, the Club completed the opening of a new trail in the Larose Forest that was started in 2024. The cost of that trail over the two years totalled about \$134K. Trail maintenance includes winter trail grooming. The Club significantly increased its monitoring of its trails during the year with expenditures raising about \$12K (2024: \$2K).

At the end of the year 2025, cash totalling about \$164K (2024: \$245K), before the payments of payables at the year end of \$9K (2024: 50K) represents the Club's main asset, while the net asset (net accumulated excess of revenues over expenses over the years) stands at \$130K (2024: \$181K).

*Contingency.* In June 2025, an ex-member filed a lawsuit against the club and other parties seeking compensation for serious injuries suffered in an ATV accident two years earlier. The club's insurers have taken over the case, which is still ongoing. Club management believes that the suit is unfounded and, consequently, no provision for loss has been recorded in the accounts.

### **Activities**

The Club's main activities are the opening and maintenance of trails and the "wardening" (enforcement of regulations and laws) of these trails. The club also carries out occasional social activities, such as club and fund-raising rides for charity. On an ongoing basis, the Club spends a lot of effort to get and to maintain municipal or other government approval for the opening of new trails and for maintaining existing ones.

In most cases, it is not easy because there are often concerted efforts by opposing parties. ATVers who do not comply with laws, irrelevant whether they are club members or not, paint a bad picture of the ATVers community. Such events provide hard to refute arguments for those that are opposed to the opening of new trails or to the continuing use of existing trails.

### **Looking Forward**

The club's long-term view remains the expansion of its trail system further east and south in Eastern Ontario. The expansion of the trail system is very dependent upon obtaining proper authorization from the concerned municipal governments and the availability of volunteers to help out. Indeed, the more volunteers who get involved, the faster the Club will be able to open new trails and repair existing ones. We note, however, that ongoing volunteer support is very difficult to receive.

Currently, the leaders of the OFATV are still working with other Ontario's interested parties with a view to creating one ATV organization for all Ontario.

### **Web Site**

The Club maintains a Web site (<http://www.atv-vtteo.org/>), which provides up-to-date information on trail conditions, events and activities and more other useful information. We encourage you to visit the site on a regular basis. The club is also on Facebook.



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