



**Caledonia and District Minor Hockey Association Detailed Agenda
44th Annual General Meeting
Wednesday, April 17, 2019 – HCCC, Remax Room – Caledonia, Ontario**

Meeting called to Order by Jamie McMaster @ 6:33 pm

Agenda: Motion to accept Agenda by; Lisa Turner
Seconded by; Shawn Swayze
Motion Carried

Past President's Address:

2018 AGM Meeting Minutes – were motioned and accepted after the 2018 AGM in order for them to be posted.

2017-2018 Treasurer's Reports: Presented by Jeff MacDonald (Treasurer)

- Report Issued to Members (Annex A)

- Audited Financial Statements for 2017-2018 presented to membership
Motion to accept the audited financial statement by: Jennifer Richards
Second by: Beth Wise

Question / Answer Period: do we accrue interest on the investment? Yes, it is listed on page 4 of Audited Financial Statements.

What is the \$6000 for the ice scheduler? It was explained that the ice scheduler position is a paid, non-voting position and what he is actually responsible for.

- Unaudited Financial Statements as of April 2019 presented to membership
Motion to accept the unaudited financial statement by: Alison Hodge
Seconded by: Shawn Swayze
Question / Answer Period:
Motion Carried

- Proposal for Auditors: Continue with current Auditor Brownlow Partners
Motion to retain Brownlow Partners as our auditors by: Paul Robertson
Seconded by: Lisa Turner
Question / Answer Period:
Motion Carried

Question Answer Period: Presented by CDMHA Board of Directors

Question:

Answer:

Question:

Answer:

Constitution/Policy Amendments: Presented by Traciann Fisher

Amendment – Constitution Section 4 Ice Scheduler Duties

Refer to Amendment Form

Motion to accept constitutional amendment by: Jamie McMaster

Seconded by: Jennifer Richards

Question / Answer Period: Add to the content – K) Complete all OMHA play off contracts

The rationality behind this is that the ice scheduler already knows ice availability as well as teams, eliminates back and forth e-mailing and misunderstandings between parties.

Motion Carried.

Amendment – Constitution Section 6; Subsection 6.7 Duties of Gate Convenor

Refer to Amendment Form

Motion to accept constitutional amendment by: Jamie McMaster

Seconded by: Leanne Tinebra

Question / Answer Period: Add to current wording – He/She will be responsible for scheduling persons to work the time clock, games sheets (electronic or otherwise) on all rinks for CDMHA.

Rationale – this is housekeeping as it was not captured previously.

Motion Carried. – Question about whether or not the OMHA will force the league to go to electronic game sheets in the future. Southern Counties and LL will need to all be in agreement to move toward this.

Amendment – Constitution Section Section 6.9 Duties of the Registrar

Refer to Amendment Form

Motion to accept constitutional amendment by: Jamie McMaster

Seconded by: Beth Wise

Question / Answer Period: Add to current wording – He/She will be paid the sum of \$6000/year.

Rationale - It has been noted that this position is a very important position with ties to the OMHA, Hockey Canada and CDMHA. This position is also very time consuming due to the amount of paperwork (electronic) that is required for tournaments, tyke and upcoming in the 2019/2020 season Novice games due to the changes to these programs in submitting travel permits. It is also noted that Registrar is knowledgeable regarding the requirements of NRP and permission to skate requirements. Motion Carried.

Amendment – Constitution Section

Refer to Amendment Form

Motion to accept constitutional amendment by

Seconded by:

Question / Answer Period:

Motion Carried.

New Business: There was some discussion regarding the new programming for the Novice and Below. We have asked for some direction on the underage player playing in the Novice level i.e 7 year olds playing in the 8 year old levels. Last year the OMHA stated that they would not govern us in regards to where the players played as long as the association could provide confirmation that they met the criteria of being the top player in the Tyke (minor novice) and then also again the top of the Novice level. Can we get pegs for the small nets? They are for sale and we can purchase them.

Motion to close the 2018-2019 season by: Jamie McMaster

Seconded by: Paul Robertson

Motion Carried

Business Portion of Meeting Closed. Meeting Turned Over to Nominating Committee.

Nominating Committee – Presented by Jamie McMaster

▪ Nominations:

- President (1st of a 2 year term) –
- VP of Rep/AE (2nd year of 2 year term) - Paul Robertson and Beth Wise – Paul would like to stand for a convenor position and therefore Beth is acclaimed as the VP of Rep/AE
- VP of Business (1st of 2 year term) – Lisa Turner – acclaimed
- Secretary — Traciann Fisher – acclaimed
- Directors: – Paul Robertson, Brent Fehrman (On-ice tyke convenor), Candace Adams (Off-Ice Tyke Convenor), Beth Wise (Challenge Cup), Erin Noble (Atom Convenor), Nicole Sansom (Novice Convenor), Mark Annett (Development), Connie Scott(Gate and Time Convenor) and Leanne Tinebra (Equipment),

▪ Continuing Terms

- VP of Local League Operations – Acclaimed- Shawn Swayze (1st of a 2 year term)
- Treasurer — Acclaimed – (1st year of 2 year term) – Jeff McDonald
- Gate/Time Convenor – Connie Scott
- LL Convenors – Atom – Erin Noble
- Rep/AE Convenors – Paul Robertson
- Equipment – Leanne Tinebra

▪ Results of Floor Nominations:

- Alison Hodge – Rep/AE Convenor

- Positions Remaining: The following positions are still remaining to be filled:
- PeeWee Convenor (LL) -
- Bantam Convenor (LL) -
- Midget Convenor (LL) -
- Website -

Motion to Accept all Nominations from the Floor by:

- Seconded by
- Motion Carried
- As 10 Directors have been elected, the Board has charged the new board to fill the 4 open Director positions.

Motion to Destroy Voting Ballots by Candace Adams

Seconded Leanne Tinebra

Motion Carried

Motion to Adjourn by Candace Adams

Seconded by Paul Robertson

Motion Carried

Meeting Adjourned @ 7:20 p.m.

Annex A

Treasurer's Report

Caledonia and District Minor Hockey Association

Profit and Loss

May 1, 2018 - April 12, 2019

	Total	Budget
INCOME		
4140 Gate Income	46,328.65	45,000.00
4200 Registration	208,190.00	218,000.00
4240 Sponsorships/Donations	9,358.89	8,000.00
4290 Rep Team Fees	27,225.00	27,225.00
4300 Rep Tryout Fees	9,400.00	1,300.00
4310 Other Income	268.50	
4320 Team Extra Ice Payments	13,611.89	13,000.00
4500 Challenge Cup Tournament		
4504 Prize Table Revenue Challenge Cup	3,396.20	
4505 Tournament Registration- Challenge Cup	59,600.00	
4508 Challenge Cup Misc Revenue	4,605.77	
4507 Challenge Cup - Sponsorship Revenue	350.00	
4510 Ice Costs Challenge Cup	-15,587.22	
4515 Challenge Cup - Program Advertising Exp	-1,739.07	
4520 Refs Challenge Cup	-7,638.00	
4525 Challenge Cup Donation	-600.00	
4530 Registration Exp Challenge Cup	-615.00	
4535 Prizes and Trophies Exp- Challenge Cup	-8,865.35	
4540 Timekeepers Challenge Cup	-1,837.00	
4545 Prize Table Exp Challenge Cup	-1,526.33	
4550 Other Expense Challenge Cup	-759.42	
Total 4500 Challenge Cup Tournament	\$ 28,784.58	27,300.00
4800 Player Development	11,370.00	10,000.00
Total Income	\$ 354,537.51	349,825.00
GROSS PROFIT	\$ 354,537.51	
EXPENSES		
5020 Advertising	1,301.19	
5040 Audit Fees	6,497.50	6,215.00
5050 Bookkeeping Fees	493.36	900.00
5060 Awards & Trophies	1,019.16	1,600.00
5080 Bank Fees	5,188.46	7,400.00
5081 QE Fees	1,441.73	
Total 5080 Bank Fees	\$ 6,630.19	
5100 Team Parties	4,000.60	5,500.00
5160 Equipment	411.32	
5161 House League Jerseys & Socks	13,028.07	9,300.00
5162 Rep Jerseys & Socks	26,255.17	23,000.00

Annex A
Treasurer's Report

5164 Supplies	971.45	3,500.00
Total 5160 Equipment	\$ 40,666.01	35,800.00
5185 Hockey Development		
5170 Player Development	8,905.50	15,000.00
5175 Goalie Development	3,871.20	
5180 Coach/Trainer Development	2,348.38	7,000.00
Total 5185 Hockey Development	\$ 15,125.09	22,000.00
5200 Ice Rental - Hockey	199,355.60	192,000.00
5220 Ice Scheduler	6,000.00	6,000.00
5230 Referee Scheduler	2,348.00	2,200.00
5235 Other Miscellaneous Service Cost	-16.96	
Total 5230 Referee Scheduler	\$ 2,331.04	
5260 Office Expense	341.98	1,700.00
5270 Website	1,604.60	1,700.00
Total 5260 Office Expense	\$ 1,946.58	
5280 OMHA Fees	25,419.25	22,000.00
5360 Photography	1,540.05	1,700.00
5380 Referees	25,660.00	27,000.00
5401 Southern Counties Reg - Rep	900.00	900.00
5460 Timekeepers	10,550.11	12,000.00
5540 Gatekeepers	9,501.22	10,000.00
5910 Other Expenses	446.99	1,500.00
Total Expenses	\$ 359,383.94	
OTHER INCOME		
5700 Interest Income	2,010.67	850.00
Total Other Income	\$ 2,010.67	
PROFIT	-\$ 2,835.76	(7,265.00)

Annex A

Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Directors of
Caledonia and District Minor Hockey Association Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Caledonia and District Minor Hockey Association Inc., which are comprised of the statement of financial position as at April 30, 2018, and the statements of revenues and expenditures, net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis of Qualified Opinion

In common with not-for-profit organizations, the Organization derives revenue from cash transactions including \$46,108 of gate admissions, \$1,550 of registration and tryout fees, and \$3,516 of tournaments recognized during the year. The completeness of these cash transactions is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amount recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenditures and surplus.

Qualified Opinion

In our opinion, except as stated in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Caledonia and District Minor Hockey Association Inc. as at April 30, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Ancaster, Ontario
October 29, 2018

Chartered Professional Accountants
Licensed Public Accountants

(The accompanying notes form an integral part of these financial statements)

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
 (Corporation without share capital)
 STATEMENT OF FINANCIAL POSITION
 AS AT APRIL 30, 2018

ASSETS		2018	2017
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CURRENT ASSETS			
Cash	\$	88,334	\$ 224,195
Term deposits		149,818	1,000
Accounts receivable		-	647
Prepaid expenses		-	1,674
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	\$	238,152	\$ 227,516
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LIABILITIES			
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CURRENT LIABILITIES			
Accounts payable and accrued liabilities	\$	13,233	\$ 13,126
Pre-registration fees		57,225	56,525
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		70,458	69,651
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NET ASSETS			
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NET ASSETS		167,694	157,865
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	\$	238,152	\$ 227,516
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CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2018

	2018	2017
Revenue		
Gate admissions	\$ 46,108	\$ 44,527
Other income	17,225	15,567
Registration and other fees	257,862	271,105
Sponsorships	9,458	8,050
Tournaments	61,638	48,343
	<u>392,291</u>	<u>387,592</u>
Expenditures		
Awards and trophies	1,371	1,548
Bank and credit card charges	7,443	7,149
Hockey development	24,003	16,114
Hockey equipment	15,815	37,601
Ice rental	200,872	208,544
Ice scheduler	6,000	6,000
Minor hockey, banquet and parades	5,714	5,650
Miscellaneous	768	783
Office	4,783	5,274
OMHA/Southern Counties fees and insurance	24,148	24,698
Photography	1,706	2,222
Professional fees	7,137	6,206
Referees, timekeeping and gatekeepers	48,091	47,187
Tournaments	35,471	32,494
	<u>383,322</u>	<u>401,470</u>
	8,969	(13,878)
Interest income	860	1,064
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 9,829	\$ (12,814)

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF NET ASSETS
FOR THE YEAR ENDED APRIL 30, 2018

	2018	2017
NET ASSETS AT BEGINNING OF THE YEAR	\$ 157,865	\$ 170,679
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,829	(12,814)
NET ASSETS AT END OF THE YEAR	<u>\$ 167,694</u>	<u>\$ 157,865</u>

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2018

	2018	2017
CASH PROVIDED BY OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 9,829	\$ (12,814)
Net changes in working capital balances		
- term deposits	(148,818)	44,743
- accounts receivable	647	1,085
- prepaid expenses	1,674	-
- accounts payable and accrued liabilities	107	2,590
- pre-registration fees	700	2,450
	(145,690)	50,868
INCREASE (DECREASE) IN CASH DURING THE YEAR	(135,861)	38,054
CASH AT BEGINNING OF THE YEAR	224,195	186,141
CASH AT END OF THE YEAR	\$ 88,334	\$ 224,195

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2018

1. PURPOSE OF THE ORGANIZATION

The purpose of the Caledonia and District Minor Hockey Association Inc. is to promote, govern and improve minor hockey in Caledonia and District as well as operate a minor hockey league. The Organization is incorporated as a not-for-profit organization and is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

(b) Capital Assets

Capital assets are charged to current operations in the year of acquisition. During the year, the Organization purchased capital assets with a total value of \$7,345 (2017: nil).

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from the current estimates. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

(d) Contributed Services

Volunteers contribute numerous hours per year to assist the Organization in carrying out its activities. Due to the difficulty in determining their fair market value, contributed services have not been recognized on the financial statements.

(e) Deferred Revenue

The Organization held early registration for the 2018/2019 hockey season, which begins in September 2018. The registration opened in April 2018. The funds received prior to April 30, 2018 for the 2018/2019 hockey season have been disclosed as pre-registration fees.

(f) Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Registration fees are recognized as revenue in the year of the respective hockey season. Interest income on term deposits is recognized as revenue when earned and accrued to the principal balance of the deposit. Other revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2018

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(g) Measurement of Financial Instruments

The Organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and term deposits.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Organization has not designated any financial asset or financial liability to be measured at fair value.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in surplus. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in surplus.

3. FINANCIAL INSTRUMENTS

Risks and Concentrations

The Organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the Organization's risk exposure and concentrations at April 30, 2018.

(a) Liquidity Risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

(b) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk.

(i) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk on its fixed interest rate term deposits, which subject the Organization to a fair value risk.

4. ECONOMIC DEPENDENCE

The Organization's operations are dependent on its ability to rent ice from Haldimand County. Their annual contract with Haldimand County accounts for 53% (2017: 52%) of total expenditures for the year.