



**Caledonia and District Minor Hockey Association Detailed Agenda
46th Annual General Meeting**

**Monday May 3, 2021 – Virtual Meeting – COVID 19 Measures – Caledonia,
Ontario**

Meeting called to Order by Brent Fehrman @ 6:33 pm

Agenda: Motion to accept Agenda by; Krystyna Lazar
Seconded by; Paul Reilly
Motion Carried

Address: Virtual Via Zoom

2020 AGM Meeting Minutes – were motioned and accepted after the 2020 AGM in order for them to be posted.

2019-2020 Treasurer's Reports: Presented by Jeff MacDonald (Treasurer)

- Report Issued to Members (Annex A)

- Audited Financial Statements for 2019-2020 presented to membership
Motion to accept the audited financial statement by: Erin Noble
Second by: Beth Wise
Question / Answer Period:

- Unaudited Financial Statements as of April 2021 presented to membership
Motion to accept the unaudited financial statement by: Paul Reilly
Seconded by: Mark Harrop
Question / Answer Period:
Motion Carried

- Proposal for Auditors: Continue with current Auditor Brownlow Partners
Motion to retain Brownlow Partners as our auditors by: Beth Wise
Seconded by: Erin Noble
Question / Answer Period:
Motion Carried

Question Answer Period: Presented by CDMHA Board of Directors

Constitution/Policy Amendments: Presented by Traciann Fisher – see Annex B
Motion Passed.

New Business: The P&P discusses giving only the U18 teams a loan of money due to fall tryouts – we will discuss this at the June 2021 meeting when we might know what the next season will look like.

We did receive 3 x emails that were questioning not giving refunds for this season (U18 last year parents) and 1 x email praising the decision.

Motion to close the 2020-2021 season by: Paul Reilly

Seconded by: Arli Harrison

Motion Carried

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

Nominating Committee – Presented by Brent Fehrman and Traciann Fisher all voting will be done by secret ballot (due to COVID 19 Measures – this may not be possible)

▪ Nominations:

- VP of Business Operations- Lisa Turner - acclaimed
 - VP of LL (2nd of a 2 year term) – Erin Noble - acclaimed
 - Treasurer – (2nd of a 2 year term) – Jeff MacDonald – acclaimed (will help out but would like to fill the position)
 - Secretary — (1st of a 2 year term) – Traciann Fisher - acclaimed
- Directors: – Rep/AE Convenors – Mark Harrop, Paul Robertson - acclaimed
LL Convenors – U9 -
U11 – Nicole Sansom - acclaimed
U13 – Krystyna Lazar - acclaimed
U15 -
U18 – Don Sauve - acclaimed

Webmaster – Arli Harrison – acclaimed

Gate and Time Convenor –

Equipment manager – Leanne Tinebra - acclaimed

Development – Mark Annett – acclaimed

Discipline – Brad Vandenburg - acclaimed

Tyke On-Ice Convenor – Paul Reilly - acclaimed

Tyke Off Ice Convenor – Candace Adams - acclaimed

Coach Evaluator – Tom Neilson - acclaimed

▪ Continuing Terms

- President – Brent Fehrman – (2nd of a 2 year term)
- VP of Rep/AE Operations – Beth Wise (2nd of a 2 year term)

▪ Results of Floor Nominations:

-

- Positions Remaining: The following positions are still remaining to be filled: Gate and Time Keeper, U9 and U15 convenors

Motion to Accept all Nominations from the Floor by: There were no nominations from the floor

- Seconded by
- Motion Carried

- As 12 Directors have been elected, the Board has charged the new board to fill the 3 open Director positions.

New Business:

Dunnville is interested in joining the LL for next season. Randy Barber has been notified and all other centres are good with this.

Linda Ralf will not be returning to her current position within OMHA so we will get a new Regional Director.

Motion to Destroy Voting Ballots by: There was no voting ballots as all members were acclaimed and there were no nominations from the floor.

Seconded N/A

Motion Carried N/A

Motion to Adjourn by Krystyna Lazar

Seconded by Mark Harrop

Motion Carried

Meeting Adjourned @ 7:08 p.m.

Annex A

2020/2021 Final Budget

Caledonia and District Minor Hockey Association

Profit and Loss
May 2020 - April 2021

	TOTAL
INCOME	
4140 Gate Income	890.00
4200 Registration	171,883.34
4240 Sponsorships/Donations	25,581.81
4320 Team Extra Ice Payments	379.68
4500 Challenge Cup Tournament	
4505 Tournament Registration- Challenge Cup	0.00
4550 Other Expense Challenge Cup	0.00
Total 4500 Challenge Cup Tournament	0.00
Total Income	\$198,734.83
GROSS PROFIT	\$198,734.83
EXPENSES	
5040 Audit Fees	6,780.00
5050 Bookkeeping Fees	424.12
5060 Awards & Trophies	1,672.40
5080 Bank Fees	720.80
5081 QE Fees	1,439.84
5082 Elavon Fees	8,248.14
Total 5080 Bank Fees	10,408.78
5100 Team Parties	370.00
5160 Equipment	
5161 House League Jerseys & Socks	27,515.50
5162 Rep Jerseys & Socks	22,704.53
5164 Supplies	327.76
Total 5160 Equipment	50,547.79
5185 Hockey Development	
5170 Player Development	300.00
5175 Goalie Development	1,675.74
5180 Coach/Trainer Development	4,097.95
Total 5185 Hockey Development	6,073.69
5200 Ice Rental - Hockey	82,702.49
5220 Ice Scheduler	6,000.00
5225 Registrar	6,000.00
5230 Referee Scheduler	944.00
5235 Other Miscellaneous Service Cost	-92.22
Total 5230 Referee Scheduler	851.78
5260 Office Expense	18.05
5270 Website	1,224.92
5275 Gamesheets	1,105.14
Total 5260 Office Expense	2,348.11
5280 OMHA Fees	17,743.00
5380 Referees	9,490.93
5390 Registration Expense	550.00
5460 Timekeepers	4,750.59

Caledonia and District Minor Hockey Association

Profit and Loss

May 2020 - April 2021

	TOTAL
5540 Gatekeepers	1,050.46
5910 Other Expenses	714.50
Total Expenses	\$208,478.64
OTHER INCOME	
5700 Interest Income	2,380.05
Total Other Income	\$2,380.05
OTHER EXPENSES	
8000 Ask My Accountant	-38.81
Total Other Expenses	\$ -38.81
PROFIT	\$ -7,324.95

Brownlow Report

CALEDONIA AND DISTRICT
MINOR HOCKEY ASSOCIATION INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2020



BROWNLOW PARTNERS

CHARTERED PROFESSIONAL ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of the audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Ancaster, Ontario
November 18, 2020

Chartered Professional Accountants
Licensed Public Accountant

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
 (Corporation without share capital)
 STATEMENT OF FINANCIAL POSITION
 AS AT APRIL 30, 2020

ASSETS	2020	2019
CURRENT ASSETS		
Cash	\$ 38,811	\$ 248,046
Term deposits	168,557	2,318
Accounts receivable	3,757	1,810
Prepaid expenses	-	1,351
	\$ 211,125	\$ 253,525
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 6,498	\$ 10,820
Pre-registration fees	9,838	58,850
	16,336	69,670
NET ASSETS		
NET ASSETS	194,789	183,855
	\$ 211,125	\$ 253,525

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2020

	2020	2019
Revenue		
Gate admissions	\$ 41,164	\$ 45,754
Fundraising	7,457	-
Other income	12,953	14,786
Registration and other fees	265,519	261,135
Sponsorships	18,482	9,359
Tournaments	58,054	68,252
	<u>403,629</u>	<u>399,286</u>
Expenditures		
Awards and trophies	1,295	1,552
Bank and credit card charges	6,804	7,376
Fundraising	7,500	-
Hockey development	16,176	16,279
Hockey equipment	42,542	40,822
Ice rental	177,503	180,532
Ice scheduler	6,000	6,000
Minor hockey, banquet and parades	2,829	5,901
Miscellaneous	1,358	560
Office	5,312	3,003
OMHA/Southern Counties fees and insurance	31,419	27,089
Registrar	6,000	-
Photography	1,308	1,540
Professional fees	7,050	7,273
Referees, timekeeping and gatekeepers	48,461	48,042
Tournaments	32,377	39,167
	<u>393,934</u>	<u>385,136</u>
	9,695	14,150
Interest income	<u>1,239</u>	<u>2,011</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 10,934</u>	<u>\$ 16,161</u>

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF NET ASSETS
FOR THE YEAR ENDED APRIL 30, 2020

	2020	2019
NET ASSETS AT BEGINNING OF THE YEAR	\$ 183,855	\$ 167,694
EXCESS OF REVENUES OVER EXPENDITURES	10,934	16,161
NET ASSETS AT END OF THE YEAR	\$ 194,789	\$ 183,855

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2020

	2020	2019
CASH PROVIDED BY OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 10,934	\$ 16,161
Net changes in working capital balances		
- term deposits	(166,239)	147,500
- accounts receivable	(1,947)	(1,810)
- prepaid expenses	1,351	(1,351)
- accounts payable and accrued liabilities	(4,322)	(2,413)
- pre-registration fees	(49,012)	1,625
	(220,169)	143,551
INCREASE (DECREASE) IN CASH DURING THE YEAR	(209,235)	159,712
CASH AT BEGINNING OF THE YEAR	248,046	88,334
CASH AT END OF THE YEAR	\$ 38,811	\$ 248,046

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2020

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 expensed in the year of acquisition. During the year, the Organization purchased \$2,086 in capital assets (2019: 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 2020/2021 hockey season, which begins in September 2020. The registration opened in April 2020. The funds received prior to April 30, 2020 for the 2020/2021 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, 2020

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, term deposits and accounts receivable. 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, 2020.

(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.

CALEDONIA AND DISTRICT MINOR HOCKEY ASSOCIATION INC.
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2020

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 45% (2019: 47%) of total expenditures for the year.

5. COVID-19

On March 11, 2020, a global pandemic was declared due to the outbreak of the COVID-19 virus. In response, the Government of Ontario has put emergency measures in place, which may adversely effect the Organization. The impact of these restrictions cannot be reasonably estimated at this time.

Annex B
Constitution Updates

2021 Constitutional Amendment
Notice of Motion Form

Motion by: Traciann Fisher
Seconded by: Brent Fehrman

Amendment to Section No.: Section 5 Board of Directors

Current Wording:

The President and three Vice Presidents of Caledonia Minor Hockey will be elected for two year terms. The President and Vice President of Rep/AE Operations are to be elected on even numbered years and the Vice President of Business Operations and Vice President of Local League Operations are to be elected on odd numbered years.

Proposed Wording:

The President, three Vice Presidents, Treasurer and Secretary of Caledonia Minor Hockey, will be elected for two year terms. The President, Vice President of Rep/AE Operations and the Treasurer are to be elected on even numbered years and the Vice President of Business Operations, Vice President of Local League Operations and Secretary are to be elected on odd numbered years.

Rationale:

General Housekeeping; As the scope of minor hockey grows, the association will need to have consistency in these positions.