

Agenda C  
General Meeting of the Board of Directors  
District 2, ACBL  
April 1, 2023  
1:00 p.m.

General meeting of the Board of Directors of District No. 2 of the American Contract Bridge League held on the Zoom application at 1:40 p.m. on April 1, 2023.

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Chairman: "A quorum of Directors being present, the meeting is regularly constituted."

1. Approve minutes of the General Meeting of the Board of Directors held on April 2, 2022  
Shirley Galler moved; Muriel Tremblay seconded.  
Discussion: Wiebe asked that the reports from the district Regionals on novice games from January 1, 2022, on be sent out to the Board.  
CARRIED
2. Business arising from the minutes
  - a. Royal STAC - we have now run two of them and are currently running a third.  
There was a modest increase in table count for those weeks. We do not have the current numbers.
3. President's Report  
No report
4. Treasurer's Report: S. Galler
  - a. Review of 2022 financial report and motion to approve the report. Moved by Shirley Bent, seconded by Medhat Fawzy. CARRIED
  - b. Investing cash in GICs with Oaken Financial - >30,000 invest 15k, keep 15k in cash,
  - c. Extending novice reimbursement for Regionals (currently it was approved for one year) moved by Wiebe for another two years to 2025, seconded by Linda Lord CARRIED
  - d. The proposed 2023 budget bottom line is a profit of \$1000 - moved by Shirley Galler, seconded by Wiebe. CARRIED
  - e. For novice subsidies, they can be submitted to a committee consisting of Andy, Gary, and Jennifer. Muriel will forward the document.
  - f. Remove the novice games - Muriel Tremblay moved, Shirley Bent seconded. CARRIED
5. Honorariums

Treasurer	\$ 500. Shirley Galler
Secretary	1,200. Jennifer Verdam-Woodward
NAOP Coordinator	500. Edmond Fok
GNT Coordinator	500. Martin Hunter (will be Edmond Fok)
Webmaster	250. Allan Houston
Tournament Coordinator	250. Graham Warren

Muriel Tremblay moved and Darlene Scott seconded. CARRIED

6. North American Open Pairs, Flight A & B  
North American Open Pairs, Flight C (Non-Life Master)
  - a) 2023-24 Report
  - b) 2024-25 Coordinator
  - c) Date of District final

No report received for the NAOPs - Andy will contact Edmund Fok and forward his report when it is available.

7. Grand National Teams (Championship Flight, Flights A, B, and C (Non-Life Masters)
  - a) 2023-24 Report
  - b) 2024-25 Coordinator
  - c) Date of District final

Martin Hunter submitted a report for the GNTs  
24/25/26 going ahead with the January NLM regionals

8. Tournament Scheduling
  - a) Approve Regionals for 2029 for Unit 119, 255, 249. Shirley Bent moved, seconded by Jed Drew. CARRIED
  - b) Please book all tournaments out as far as possible - there is no penalty for cancelling or changing. Regionals should be sanctioned for the next three years. The ACBL will hold traditional dates for regionals but if they are not sanctioned, the dates are up for grabs.
  - c) Unit 246 and Winnipeg can switch their 2023 regionals

- 9 Reports
  - a) ACBL Director's Report – Jonathan Steinberg No report,

10. New Business

11. Election of Officers 2023-24

President: Shirley moved, Wiebe seconded	Andy Risman
Vice-President Shirley Galler moved, Shirley Bent seconded	Wiebe Hoogland
Treasurer Wiebe moved Darlene Scott seconded	Shirley Galler

12. Appointment of Executive/Planning Committee:  
Linda Lord, Andy Risman, Ted Boyd, Shirley Galler, Wiebe Hoogland, Ian McKay, Millie Wood Colton, Peter Donnellan, shirley Bent.

13. Appointment of:

District Administrator
Educational Liaison
Appellate Chair

Disciplinary Chair  
Recorder  
Tournament Coordinator  
Legal Counsel  
Webmaster  
Youth Coordinator

Andy will supply a list and all have agreed to continue to stand

14. Other Business

Looking for members of District 2 to join the Advisory Council

15. Date of Location of Next meeting: March 23, 2024 by Zoom

16. Terminate Meeting

Move to adjourn Shirley Bent

Minutes of the Annual Meeting of the Members  
District 2, ACBL  
April 1, 2023  
Agenda A/B

MINUTES of the Annual Meeting of the Members of District 2 of the American Contract Bridge League held online using the Zoom application on April 1, 2023 at 1:00 p.m.

PRESENT:

REPRESENTING Ontario Unit 166: Andy Risman

REPRESENTING Manitoba Unit 181: Shirley Galler

REPRESENTING Sault International Unit 212: Carol Thomas (Ian McKay proxy)

REPRESENTING Northwestern Ontario Unit 228: Shirley Bent

REPRESENTING Northeastern Unit 238: Millie Wood Colton

REPRESENTING Trent Valley Unit 246: Linda Lord

REPRESENTING Southwestern Ontario Unit 249: Ted Boyd

REPRESENTING Bermuda 198:

REPRESENTING Niagara 255: Muriel Tremblay

Also present: Gary Westfall, Auditor  
Jennifer Verdam-Woodward, District Administrator  
Graham Warren, Tournament Coordinator  
Jonathan Steinberg, ACBL Region 1 Director  
Flo Belford, ACBL District 2 Director,

Darlene Scott, Flo Belford, Medhat Fawzy, Wybren Hoogland, Jed Drew

The President, Andy Risman, took the Chair and Jennifer Verdam-Woodward acted as Secretary of the meeting.

A quorum of Members of the Corporation being represented in person or by proxy the Chair declared the meeting regularly constituted.

**1. Approval of Minutes**

***Moved by Shirley Galler, seconded by Wybren Hoogland that the minutes of the planning committee, held April 2, 2022 be approved - CARRIED***

***Moved by Shirley Galler, seconded by Muriel Tremblay that the minutes of the AB Meeting held April 2, 2022 by zoom, be approved - CARRIED***

## **2. President's Report: Andy Risman**

- Year of change - slow return to F2f games

## **3. Financial Statements**

The financial statements as at December 31, 2022 were presented. Gary Westfall, Auditor was available to answer questions.

- Decision made to eliminate the novice games. Darlene thinks that if we are doing this specifically to encourage newcomers to play, we do need to have a venue for them to play. The board feels that novices should begin to play face to face.

**Moved** by Ted Boyd, seconded by Muriel Tremblay

***That we dispense with the reading of the auditor's letter.***

**CARRIED**

**Moved** by Shirley Galler, seconded by Wybren Hoogland

***That the Statement of Financial Position of the Corporation as at December 31, 2022 and the Statement of Income and Expenses and Net Assets for the year ended on the said date be and the same are hereby approved and adopted.***

**CARRIED**

## **4. Remuneration of Auditor**

**Moved** by Shirley Bent seconded by Wybren Hoogland,

***That the sum of \$500.00 be paid to G. J. Westfall for acting as auditor of the Corporation for the year ended December 31, 2022.***

**CARRIED**

## **5. Appointment of Auditor**

**Moved** by Andy Risman, seconded by Wybren Hoogland,

***That G. J. Westfall, CPA, be and he is hereby appointed auditor of the Corporation to perform a Review Engagement and to hold office until the next Annual Meeting of Members at such remuneration as may be fixed by the directors and the directors be and they are hereby authorized to fix such remuneration.***

**CARRIED**

## **6. Appointment of Directors for 2023-24**

**Moved** by Millie, seconded by Darlene,

***That we approve the appointment of the following Directors for 2022-23:***

*Andy Risman 166*

*David McCrady 166*

*Millie Wood Colton 238*

*Shirley Galler 181*

*Darlene Scott 166*

*Denise Donovan 166*

*Douglas Fisher 181*

*Peter Donnellan 198*

*Wendy Gray 198  
Ian McKay 212  
Carolle Armour 228  
Linda Lord 246  
Jed Drew 249  
Ted Boyd 249  
John Biondi 238*

*Doug Souliere 212  
Shirley Bent 228  
Susan Beals 246  
Medhat Fawzy 246  
Jennifer Verdam-Woodward 249  
Wiebe Hoogland 255  
Muriel Tremblay 255*

**CARRIED**

## **7. Confirmation of Proceedings**

**Moved** by Gary Westfall, seconded by Graham Warren,  
*That all by-laws, resolutions, contracts, acts, and proceedings of the Board of Directors of the Corporation enacted, passed, made, done, or taken since the last annual meeting of members as set forth or referred to in the minutes of the meetings of the board of directors (which have been produced to this meeting for inspection) or in the financial statements of the Corporation submitted to this meeting, be and the same as hereby approved, ratified, and confirmed.*

**CARRIED**

## **8. Adjournment**

**Moved** by Linda Lord, seconded by Ted Boyd,  
*That this meeting be adjourned.*

**CARRIED**

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Chairperson

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Secretary of Meeting



GARY J WESTFALL  
CHARTERED PROFESSIONAL ACCOUNTANT  
38 MALLARD CRESCENT  
BRAMALEA, ONTARIO  
L6S 2T6

REVIEW ENGAGEMENT REPORT

To the Members  
District 2 of the A.C.B.L.

I have reviewed the accompanying financial statements of District 2 of the A.C.B.L. that comprise the Statement of Financial Statement as at December 31, 2022, and the statements of revenue and expenses and 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.

*Practitioner's Responsibility*

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

*Conclusion*

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of District 2 of the A.C.B.L. as at December 31, 2022, and the results of its operations and its cash flows for the year ended in accordance with Canadian accounting standards for not for profit organizations.

April 1, 2022  
Date

 CPA  
G J Westfall CPA



**DISTRICT 2 OF THE A.C.B.L.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

**DISTRICT NO. 2 OF THE A.C.B.L.**  
**(Incorporated without share capital under the laws of Ontario)**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31**

	2022	2021
	\$	\$
	(unaudited)	(unaudited)
<b>ASSETS</b>		
Cash	31,559	33,267
Accounts receivable	1,470	650
	<b>33,029</b>	<b>33,917</b>
<b>LIABILITIES AND NET ASSETS</b>		
Accounts payable	226	
Net assets	32,803	33,917
	<b>33,029</b>	<b>33,917</b>

The accompanying notes are an integral part of the financial statements

Approved on behalf of the Board:

Director

Director

**DISTRICT NO. 2 OF THE A.C.B.L.**  
**Statement of income and Expense and Net Assets**  
**For the year ended December 31**

	2022 \$ (Unaudited)	2021 \$ (Unaudited)
<b>INCOME</b>		
Regional Tournaments		
Niagara Falls	2,187	-
Toronto Summer	1,866	-
	<b>4,053</b>	-
Grass roots & other revenue from A.C.B.L.	928	2,062
Royal STAC on BBO	847	
North American Open Pairs	1,470	1,501
Grand National Teams	134	224
	<b>7,432</b>	<b>3,787</b>
<b>EXPENSE</b>		
Directors' meeting - Toronto	226	226
Subsidies	1,912	-
Novice promotion	1,102	200
- Secretary	1,200	1,200
- Treasurer	500	500
- Auditor	500	500
- Web Master	250	250
- NAOP coordinator	500	-
- Grand National Teams	500	-
- Tournament coordinator	250	250
Novice games on BBO	1,243	-
Sundry	363	70
	<b>8,546</b>	<b>3,196</b>
Excess of income over expense	<b>(1,114)</b>	<b>591</b>
Net Assets, beginning of period	33,917	33,326
Net Assets, end of period	<b>32,803</b>	<b>33,917</b>

The accompanying notes are an integral part of the financial statements

**DISTRICT NO. 2 OF THE A.C.B.L.**  
**Statement of Cash Flows**  
**For the year ended December 31**

	2022 \$ (unaudited)	2021 \$ (unaudited)
<b>Cash flows from operating activities</b>		
Excess of income over expenses	(1,114)	591
Operating working capital		
Accounts receivable	(820)	(650)
Accounts payable	226	(1,154)
	(594)	(1,804)
<b>Net cash generated (used) through operating activities</b>	<b>(1,708)</b>	<b>(1,213)</b>
<b>Cash flows from financing and investment activities</b>	-	-
<b>Increase (decrease) in cash</b>	<b>(1,708)</b>	<b>(1,213)</b>
<b>Cash, beginning of year</b>	<b>33,267</b>	<b>34,480</b>
<b>Cash, end of year</b>	<b>31,559</b>	<b>33,267</b>

The accompanying notes are an integral part of the financial statements

**DISTRICT NO. 2 OF THE A.C.B.L.**  
**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2022**  
**(unaudited)**

The aims and objectives of the District are as follows:

1. To cooperate with and assist the League in the promotion and conduct of bridge tournaments within the District.
2. To help coordinate tournament schedules within the District and adjacent Districts.
3. To seek concerted action on all matters affecting the District by consultation with and recommendations to the District Representative on the National Board of Directors.
4. To promote the highest standards of conduct and ethics for participants in tournaments and to take any and all steps necessary for that purpose.
5. To act as a fact-finding body in connection with any matter arising within the District.
6. To conduct the Regional tournaments allocated to the District and decide on their location.
7. to recommend the election of specific individuals to represent the District on the National Board and first and second alternates for that office.
8. To perform such other functions as may promote the best interests of contract bridge.

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the following policies:

- a) The Organization follows the deferral method of accounting for revenue from Regional tournaments. Revenue from Regional tournaments is recognized as revenue in the year in which the tournaments are held.
- b) District 2 of the A.C.B.L. is a non-profit entity under the Income Tax Act (Canada) and, as such, is exempt from income taxes under section 149(1)(l).

**NOTE 2 - COVID - 19**

COVID - 19 resulted in the cancellation of all bridge tournaments and face to face bridge games in clubs on March 15, 2020. The annual meeting was held on Zoom instead of face to face. Face to Face tournaments returned in July, 2022.

These notes are an integral part of the accompanying financial statements.