

Minutes of a General Meeting of the Board of Directors

District 2, ACBL

April 2, 2022 – Agenda C

MINUTES of a General Meeting of the Board of Directors of District 2 of the American Contract Bridge League held online using the Zoom application on Saturday, April 2, 2022 at 1:00 p.m.

Directors present:

Ontario 166	Andy Risman, David McCrady
Manitoba 181	Shirley Galler
Sault International 212	Carol Thomas (proxy for Ian McKay)
Northwestern Ontario 228	Shirley Bent
Northeastern 238	Millie Wood Colton
Trent Valley 246	Medhat Fawzy
Southwestern Ontario 249	Tom Ramsay, Jed Drew, Jennifer Verdam-Woodward, Ted Boyd
Niagara 255	Wiebe Hoogland, Muriel Tremblay
Bermuda 198	Peter Donnellan

Being a quorum of Directors of the Corporation.

Also present:

Gary Westfall, District 2 Auditor
Graham Warren, Tournament Coordinator
Flo Belford, District 2 Director, Executive Assistant
Jonathan Steinberg, ACBL Region 1 Director
Michael Yang, Youth Bridge Coordinator
Nancy Jacobson

The President, Tom Ramsay took the Chair, and Flo Belford acted as Secretary of the meeting.

The Chair stated that in accordance with the by-laws of the Corporation, notice of the meeting had been e-mailed to all members of the Committee and a quorum of the members of the Committee being present (in person or by proxy), he declared the meeting properly called and constituted for the transaction of business.

Tom Ramsay welcomed everyone to the meeting.

1. Minutes of 2021 Meeting

Moved by Wiebe Hoogland, seconded by Jennifer Verdam-Woodward,
That the minutes of the General Meeting of the Board of Directors held on April 3, 2021 be approved. Carried

2. Business Arising from the Minutes

- a) District online novice game
 - Participation numbers were ok

- Made about \$500 from program
- Info regarding game is sent to all eligible players
- Invite should say it is from District
- Decision made to continue the game

Action:

- Darlene Scott will provide a report to the District for the novice online game
- Darlene Scott will change the invite to say it is from District 2
- Invite will be sent through Pianola
- Darlene will send invite info to Jennifer Verdam-Woodward who will send out to all unit reps and presidents

3. President's Report - Tom Ramsay

- District had no tournaments in 2021
- Easter Regional 2022 is cancelled
- Change to f2f bridge is going slowly

4. Treasurer's Report - Shirley Galler

a) The financial statements as at December 31, 2021 were presented. Shirley Galler reported the following:

- We had \$591 income from Grassroots, ACBL, and NAP
- Income will be adjusted when we receive the \$500 from the Novice online game
- Expenses were the honorariums
- We do not have meeting expenses because we meet on zoom now
- Flight A NAP team played in Reno, Shirley issued four subsidy cheques of \$400

Moved by Shirley Galler, seconded by Ted Boyd
That the Financial Reports for 2021 be accepted.

Carried

ACTION: Shirley Galler and Gary Westfall will discuss investing some money.

- b) Extending Novice Reimbursement
- Decision to extend this program until regional in 2023

Moved by Muriel Tremblay, seconded by Millie Wood Colton,
That the Novice Reimbursement program be extended until regional in 2023.

Carried

5. Budget

The proposed budget for 2023 was presented and discussed. We will meet on Zoom so we will not have the Directors' Meeting expense.

Moved by Shirley Galler, seconded by Shirley Bent,
That the proposed 2023 budget as presented be approved.

CARRIED

- Committee is working on new technology to detect cheaters so that cases are dealt with faster, they are changing how cases are handled, will not go to arbitration
- Robb Gordon is no longer the ACBL Recorder as of April 1, 2022
- There have been a lot of IT problems, they are spending a lot of money on it and hope to see improvements shortly
- The financial report last year is misleading as they received 1.5 M grant from the government
- Budget is for a loss this year

12. New Business

a) Royal Stac Games

- District can run a Royal Stac Game week before the end of April
- These games are f2f only
- 25% gold, 25% silver, 25% red, 25% black
- Extra fee of \$4.00 U.S. per table
- Decision to hold this event the last week of April
- Need a Coordinator and info sent out to Units

Action: Andy Risman will look into getting Coordinator of the event

Action: Jennifer Verdam-Woodward will send out info to the units when she receives it

13. Election of Officers 2022-23

Moved by Shirley Galler, seconded by Wiebe Hoogland,

That Andy Risman be nominated for President.

There being no further nominations, Andy Risman was declared President.

Moved by Muriel Tremblay, seconded by Shirley Galler,

That Wiebe Hoogland be nominated for Vice-President.

There being no further nominations, Wiebe Hoogland was declared Vice-President.

Moved by Medhat Fawzy, seconded by Wiebe Hoogland,

That Shirley Galler be nominated for Treasurer.

There being no further nominations, Shirley Galler was declared Treasurer.

14. Appointment of Executive/Planning Committee

One rep from each Unit was appointed to the Executive/Planning Committee. The reps for 2022-23 are: Ted Boyd 249, Shirley Galler 181, Shirley Bent 228, Linda Lord 246, Wiebe Hoogland 255, Ian McKay 212, Millie Wood Colton 238, Andy Risman 166, and Peter Donnellan 198.

Flo Belford is retiring from the position of Executive Assistant. Jennifer Verdam-Woodward is taking over the position.

15. Other Business

- Andy Risman thanked Tom Ramsay for all of his hard work as President and Director over the many years he served on the Board.

- Wiebe Hoogland asked if anyone is interested in being a rep on the Advisory Council, their meetings are held virtually and f2f

16. Date for 2023 District meetings

- The Agenda Planning meeting will be held at 10:00 a.m. on April 1, 2023
- The Annual Meeting of the Members (Agenda A/B) and General Meeting of the Board of Directors (Agenda C) will be held on April 1, 2023 at 1:00 p.m.

17. Adjournment

Moved by Wiebe Hoogland, seconded by Shirley Bent,
That this meeting be adjourned.

CARRIED

Chairperson

Secretary of the Meeting

Minutes of the Annual Meeting of the Members
District 2, ACBL
April 2, 2022
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 2, 2022 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: Medhat Fawzy (Linda Lord proxy)

REPRESENTING Southwestern Ontario Unit 249: Tom Ramsay

REPRESENTING Bermuda 198: Peter Donnellan

REPRESENTING Niagara 255: Muriel Tremblay

Also present: Gary Westfall, Auditor
Flo Belford, ACBL District 2 Director, Executive Assistant
Graham Warren, Tournament Coordinator
Jonathan Steinberg, ACBL Region 1 Director

David McCrady, Jennifer Verdam-Woodward, Jed Drew, Michael Yang, Nancy Jacobson, Wiebe Hoogland, Ted Boyd

The President, Tom Ramsay took the Chair and Flo Belford 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 Millie Wood Colton,
That the minutes of Agenda Planning Committee Meeting on April 2, 2021, the Annual Meeting of the Board of Directors held April 3, 2021, and the Annual Meeting of the Members held on April 10, 2020 be approved.

CARRIED

2. President's Report: Tom Ramsay

- We had no tournaments in 2021
- Easter Regional 2022 is cancelled
- Change to f2f is going slowly

3. Financial Statements

The financial statements as at December 31, 2021 were presented. Gary Westfall, Auditor was available to answer questions.

- District has a good bank balance, need to invest some
- Made \$591.00 in 2021 despite having no tournaments, money was from Grass Roots, NAP and ACBL
- Flight A NAP team went to Reno to compete, Shirley issued \$400 subsidy cheque to each player
- Now that we meet on zoom we do not have the large meeting expense

Moved by Wiebe Hoogland, seconded by Medhat Fawzy,
That we dispense with the reading of the auditor's letter.

CARRIED

Moved by Shirley Galler, seconded by Andy Risman,
That the Statement of Financial Position of the Corporation as at December 31, 2021 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 Wiebe 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, 2021.

CARRIED

5. Appointment of Auditor

Moved by Jed Drew, seconded by Jennifer Verdam-Woodward,
That G. J. Westfall, CPA, CA, 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 2022-23

Moved by Shirley Galler, seconded by Andy Risman,

That we approve the appointment of the following Directors for 2021-22:

*Andy Risman 166
David McCrady 166
Millie Wood Colton 238
Shirley Galler 181
Wendy Gray 198
Ian McKay 212
Carolle Armour 228
Linda Lord 246
Jed Drew 249
Ted Boyd 249
John Biondi 238*

*Darlene Scott 166
Denise Donovan 166
Douglas Fisher 181
Peter Donnellan 198
Doug Souliere 212
Shirley Bent 228
Susan Beals 246
Medhat Fawzy 246
Jennifer Verdram-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 Millie Wood Colton, seconded by Shirley Bent,

That this meeting be adjourned.

CARRIED

Chairperson

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, 2021, 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, 2021, 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 2, 2022
Date

G J Westfall CPA

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

	2021	2020
	\$	\$
	(unaudited)	(unaudited)
ASSETS		
Cash	33,267	34,480
Short term investments (Note 2)	-	-
Accounts receivable	650	-
	33,917	34,480
LIABILITIES AND NET ASSETS		
Accounts payable		1,154
Net assets	33,917	33,326
	33,917	34,480

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

	2021 \$ (Unaudited)	2020 \$ (Unaudited)
INCOME		
Regional Tournaments		
Toronto	-	-
Niagara Falls	-	-
Orillia	-	-
Kitchener	-	-
	-	-
Grass roots & other revenue from A.C.B.L.	2,062	26
North American Open Pairs	1,501	-
Grand National Teams	224	-
	<u>3,787</u>	<u>26</u>
EXPENSE		
Directors' meeting - Toronto	226	195
Subsidies	-	-
Novice promotion	200	-
Honoraria - Secretary	1,200	1,600
- Treasurer	500	700
- Auditor	500	500
- Web Master	250	250
- NAOP coordinator	-	500
- Grand National Teams	-	500
- Tournament coordinator	250	250
Sundry	70	237
	<u>3,196</u>	<u>4,732</u>
Excess of income over expense	591	(4,706)
Net Assets, beginning of period	<u>33,326</u>	<u>38,032</u>
Net Assets, end of period	33,917	33,326

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

	2021	2020
	\$	\$
	(unaudited)	(unaudited)
Cash flows from operating activities		
Excess of income over expenses	591	(4,706)
Operating working capital		
Government debentures	-	-
Accounts receivable	(650)	974
Accounts payable	<u>(1,154)</u>	<u>-</u>
	(1,804)	974
Net cash generated (used) through operating activities	(1,213)	(3,732)
Cash flows from financing and investment activities	-	-
Increase (decrease) in cash	(1,213)	(3,732)
Cash, beginning of year	34,480	38,212
Cash, end of year	33,267	34,480

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, 2021
(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.

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