

Minutes Agenda C (Draft)
General Meeting of the Board of Directors
District 2, ACBL
March 23, 2024
Zoom
10:40 a.m.

General meeting of the Board of Directors of District No. 2 of the American Contract Bridge League held on the Zoom application at 10:40 a.m. on March 23, 2024.

Andy Risman called the meeting to order at 10:40 am: "A quorum of Directors being present, the meeting is regularly constituted."

1. Moved by Shirley Galler and seconded by Shirley Bent that we approve minutes of the General Meeting of the Board of Directors held on April 1, 2023 by Zoom. **Carried**

2. Business arising from the minutes

- a) Investments were not made last year but should be made this year. Andy Risman suggested that we use Oaken Financial. Shirley Galler said that the intent is to invest approximately 50%. Darlene Scott wanted to be able to get the money out if required (not have necessary funds locked in for several years). Brian Jones would like to know our risk tolerance.

Oaken offers instruments that provide a 0% risk. The suggestion is to have a combination of locked in and cashable as a blend. Shirley Galler will approach Oaken and speak with them about the best strategy.

3. President's Report

We are slowly and hopefully surely moving back to pre-Covid normalcy. There was an increase in F2F clubs last year – up to over 100 games per week. Attendance at several of these games is moving up and several games have over 15 tables a week. Also, the tournament schedule is moving in the right direction. One big help is the new Local Sectional Games which makes running smaller sectionals more economically feasible. I hope more units take advantage of this new format that the ACBL has put out.

The biggest upcoming event this year will be the NABC hosted by Toronto in the downtown core. Last NABC generated over 13,000 tables and I hope we can come near that attendance figure again. I know Darlene Scott and her team have been working very hard to supply the great support that Toronto has supplied in the past.

The future is promising, and we are moving in the right direction. I hope all parties involved realize that patience is required, and we won't get out of this without it.

4. Treasurer's Report: S. Galler

- a. Review of 2024 financial report and motion to approve the report – motion is not required as it was included in the A/B meeting.

- b. Extension of the novice reimbursement for Units. It currently is approved until the end of 2025, and we will review at the spring 2025 meeting
- c. **Motion:** Linda Lord moves that we decrease the \$3.00 per table paid to District 2 for Regionals to \$2.00 per table, effective immediately. Seconded by Muriel Tremblay - **CARRIED**
- d. District 2 2024/5 Budget was created using likely table counts, and the reduction in table fees, which gives rise to a \$1,385.00 loss. Since no budget was provided in advance of the meeting, Shirley Galler to send budget to all District 2 Directors after the meeting.
- e. **Motion:** Shirley Galler moves the acceptance of the 2024/5 District 2 budget. Seconded by Brian Jones. Ted Boyd abstained. **CARRIED.**

5. Honorariums

Treasurer	\$ 500.
Secretary	1,200.
NAOP Coordinator	500. (prepaid)
GNT Coordinator	500.
Webmaster	250.
Tournament Coordinator	250.

Motion: David McCrady moved approval of the honorariums for 2024, and Muriel Tremblay seconded - **CARRIED**

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

- 7. Grand National Teams
 - a) 2023-24 Report verbal by Edmund Fok.
Attendance is up this year for the Championship, A, and B flights. There were no entries for the C flight.
 - b) 2024-25 Coordinator Edmund Fok
 - c) Date of District final to be determined

8. Tournament Scheduling

We have 25 sectionals this year vs 30 pre-COVID.

Motion: Muriel Tremblay moves that we approve the Regionals for 2030 which includes Units 166, 246, 238 and the Toronto Easter Regional. Seconded by Shirley Galler - **CARRIED**

- 9 Reports
 - a) Regional Director – Jonathan Steinberg (by e-mail)

10. Election of Officers 2024-25

Wybren Hoogland is no longer the District Unit Rep for Unit 255. He is the Vice-President at the moment. Bylaws have no specific direction as to whether the President must be drawn from the Unit representatives.

Motion: David McCrady moves that Wybren Hoogland be President, seconded by Shirley Bent – **CARRIED**

Motion: Jennifer Verdam nominates Muriel Tremblay as Vice President, seconded by Linda Lord – **CARRIED**

Motion: Shirley Bent nominates Shirley Galler as Treasurer, seconded by Darlene Scott – **CARRIED**

11. Appointment of Executive/Planning Committee

166 Andrew Risman
181 Shirley Galler
198 Peter Donnellan
212
228 Shirley Bent
238 Millie Wood Colton
246 Linda Lord
249 Ted Boyd
255 Muriel Tremblay
President Wybren Hoogland

12. Other Appointments

District Secretary	Jennifer Verdam
Educational Liaison	Brian Jones
Recorder	Jim Green
Tournament Coordinator	Graham Warren
Legal Counsel	Jordan Cohen
Webmaster	Al Houston
Youth Coordinator	Michael Yang

13. Other Business

- a) Darlene Scott requested that the District provide financial support for the NABC. The District has not typically supported the NABC because the ACBL formerly had a profit sharing arrangement with the hosting Unit. However, starting in 2018, the ACBL has eliminated profit sharing so no one who runs an NABC gets any money from the tables. The Unit is currently responsible for hospitality, decorations, anything over \$4 for gifts including shipping and taxes, and anything over \$5 USD for prizes, all of which will be significant expenses.

The NABC committee will put together a proposal on hospitality and submit it to the District board. The deadline is the end of April so the District will likely need to have a small special meeting to discuss the proposal.

Motion: Muriel Tremblay moves that we have at least one face to face meeting every two years, seconded by Darlene Scott.

Discussion: The issue in the past was the expense associated with getting representatives from distant units. The general discussion is that face to face meetings are extremely expensive – **DEFEATED**

The Advisory Council needs more of a representation from District 2 – Andrew Risman will join the Advisory Council, along with Wybren Hoogland and Linda Lord.

14. Date and Location of Next meeting: April 12, 2025 at 9:30 am EST by Zoom

15. Terminate Meeting Moved by Linda Lord that we terminate the meeting. Meeting adjourned at 1:17 pm

Minutes of the Annual Meeting of the Members (Draft)
District 2, ACBL
March 23, 2024
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 March 23, 2024 at 10:00 a.m.

PRESENT:

REPRESENTING Ontario Unit 166: Andy Risman

REPRESENTING Manitoba Unit 181: Shirley Galler

REPRESENTING Sault International Unit 212: N/A

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: Peter Donnellan

REPRESENTING Niagara 255: Muriel Tremblay

Also present: Gary Westfall, Auditor
Jennifer Verdam, District Secretary
Graham Warren, Tournament Coordinator
Edmond Fok, NAP/GNT Coordinator
Wybren Hoogland, Vice-President, incoming President

Darlene Scott, Denise Donovan, David McCrady, Brian Jones

The President, Andy Risman, took the Chair and Jennifer Verdam 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 Millie Wood Colton, seconded by Ted Boyd that the minutes of the A/B meeting, held April 1, 2023 by Zoom, be approved - CARRIED

2. President's Report: Andy Risman

We are slowly and hopefully surely moving back to pre-Covid normalcy. There was an increase in F2F clubs last year – up to over 100 games per week. Attendance at several of these games is moving up and several games have over 15 tables a week. Also, the tournament schedule is moving in the right direction. One big help is the new Local Sectional Games which makes running smaller sectionals more economically feasible. I hope more units take advantage of this new format that the ACBL has put out.

The biggest upcoming event this year will be the NABC hosted by Toronto in the downtown core. Last NABC generated over 13,000 tables and I hope we can come near that attendance figure again. I know Darlene Scott and her team have been working very hard to supply the great support that Toronto has supplied in the past.

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3. Financial Statements

The financial statements as of December 31, 2023 were presented. Gary Westfall, Auditor, was available to answer questions.

Moved by Muriel Tremblay, seconded by Darlene Scott

Motion: *"The statement of financial position of the Corporation as at December 31, 2023 and the statement of income and net assets for the year ended on the said date be and the same are hereby approved and adopted, and any two of the Directors be and they are hereby authorized to evidence such approval on behalf of the Board by signing the said balance sheet."* **CARRIED**

4. Remuneration of Auditor

Moved by Shirley Bent seconded by Darlene Scott,
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, 2023. **CARRIED**

5. Appointment of Auditor

Moved by David McCrady, seconded by Muriel Tremblay,
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 Shirley Galler, seconded by Shirley Bent,
That we approve the appointment of the following Directors for 2023-24:

<i>Andy Risman 166</i>	<i>Darlene Scott 166</i>
<i>David McCrady 166</i>	<i>Denise Donovan 166</i>
<i>Douglas Fisher 181</i>	<i>Shirley Galler 181</i>
<i>Peter Donnellan 198</i>	<i>198</i>
<i>Doug Souliere 212</i>	<i>212</i>
<i>Shirley Bent 228</i>	<i>Carolle Armour 228</i>
<i>Millie Wood Colton 238</i>	<i>Leslie Dickson 238</i>
<i>Linda Lord 246</i>	<i>Janice Upenieks 246</i>
<i>Vacant 246</i>	
<i>Jed Drew 249</i>	<i>Jennifer Verdam 249</i>
<i>Ted Boyd 249</i>	
<i>Muriel Tremblay 255</i>	<i>Brian Jones 255</i>

CARRIED

7. Confirmation of Proceedings

Moved by Ted Boyd, seconded by Millie Wood Colton,
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

Chairperson

Secretary of Meeting

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

FINANCIAL STATEMENTS

DECEMBER 31 2023

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

COMPILATION ENGAGEMENT REPORT

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

On the basis of information provided by management, I have compiled the Statement of Financial Position of District 2 of the A.C.B.L. as at December 31, 2023, and the Statements of Revenue and Expenses and Net Assets and Cash Flows for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

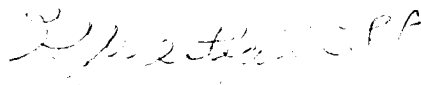
Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

I performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires me to comply with relevant ethical requirements. My responsibility is to assist management in the preparation of the financial information.

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Brampton, Ontario



Date
March 23, 2024

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

	2022	2022
	\$	\$
	(unaudited)	(unaudited)
ASSETS		
Cash	39,224	31,559
Accounts receivable	85	1,470
	39,309	33,029
LIABILITIES AND NET ASSETS		
Accounts payable	452	226
Net assets	38,857	32,803
	39,309	33,029

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

	2023	2022
	\$	\$
	(Unaudited)	(Unaudited)
INCOME		
Regional Tournaments		
Toronto Summer	2,451	1,866
Niagara Falls	2,174	2,187
Kitchener	2,025	
Toronto I/N	522	
	7,172	4,053
Grass roots & other revenue from A.C.B.L.	4,155	928
Income from BBO	-	847
North American Open Pairs	85	1,470
Grand National Teams	645	134
	12,057	7,432
EXPENSE		
Directors' meeting - Toronto	226	226
Subsidies	1,494	1,912
Novice promotion	-	1,102
- Secretary	1,200	1,200
- Treasurer	500	500
- Auditor	500	500
- Web Master	250	250
- NAOP coordinator	500	500
- Grand National Teams	1,000	500
- Tournament coordinator	250	250
Novice games on BBO	-	1,243
Sundry	83	363
	6,003	8,546
Excess of income over expense	6,054	(1,114)
Net Assets, beginning of period	32,803	33,917
Net Assets, end of period	38,857	32,803

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)	2022 \$ (unaudited)
Cash flows from operating activities		
Excess of income over expenses	6,054	(1,114)
Operating working capital		
Accounts receivable	1,385	(820)
Accounts payable	226	226
	1,611	(594)
Net cash generated (used) through operating activities	7,665	(1,708)
Cash flows from financing and investment activities	-	-
Increase (decrease) in cash	7,665	(1,708)
Cash, beginning of year	31,559	33,267
Cash, end of year	39,224	31,559

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, 2023
(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).

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