

Annual General Meeting

Agenda

Oct 19, 2024

2:00 pm

Four Points by Sheraton Kelowna Airport, Kelowna, BC

1. Land Acknowledgment
2. Opening Remarks, Roll Call and Confirmation of Quorum
3. Meeting Procedure: Chair Lisa Parkes
4. Approval of Agenda
5. Approval of 2023 Annual General Meeting Minutes
6. Business arising from the Minutes
7. Director Reports
8. Financial Report
 - a. Auditor's Report
 - b. Appointment of Auditors
9. Election of Directors
10. Adjournment



BCASA Annual General Meeting Minutes 2023

October 21, 2023

Coast Tsawwassen Inn, Tsawwassen, BC

Attendees list is in Appendix A

Call to Order

Meeting called to order at 3:05pm on Saturday October 21, 2023

Lisa Parkes welcomed the voting delegates and asked for the voting strength. 59 delegates were confirmed.

Motion to accept the agenda (Teresa Allen /Suzy Parker) **Carried**

Motion to approve the minutes of the 2022 AGM on October 21, 2023 (S. Strafford/K. Dennedy) **Carried**

No Business Arising from 2022 Minutes

Motion to accept the Director's Reports for 2023 (Kevin Langley /Scott Wheatley) **Carried**

Motion: to review the fiscal 2023 financial report (Jason Ranchoux/ Al Groff) **Carried**

Director Rachel Charles reviewed the Financial Report

Tray Sherlock – What is the timeline of the budget? – Rachel explained the 2022 auditor from the 2022 fiscal year to explain the timeline.

Kyle – What is the deadline? Rachel explained the deadline is extended for 18 days

Houtan – What is the 154,000 loss? Rachel explained the loss is from Softball BC's insurance

Houtan – Can we change the date of our fiscal year? Rachel explained the board is looking into it

Motion to accept the 2023 Finance Report (accepted) **Carried**

Notice of Motion:

None

Chair Lisa Parkes acknowledged the following Award Recipients:

50 Years of Service

Suzy Parker

Pins: 5,10,15,20,25

5 Years:

Geoff Bowering, District 4 DUIC

Laura MacMillan, PODC

Nicholas Allen, PODC

Tracy Sherlock, District 5 Men's & Women's Coordinator

Liz Lee, District 6 Minor Coordinator

Lisa Parkes, President



10 Years:

Margaret McDonald, D10 Minor Coordinator

Al Charlesworth, D2 Minor Coordinator

Lavaughn Larson, Minor Director

Scott Wheatley, Director at Large

20 years:

Diane MacPherson, D14 Men's and Women's Coordinator

25 Years:

Chris Young, D14 Minor Coordinator

VOLUNTEER AWARDS

Minor Coordinator of the Year Al Charlesworth

Men's and Women's Coordinator of the Year Tracey Oye

AWARD RECIPIENTS

Brian Joe Award - Sportsperson/Builder

Bryan Sask Coach of the Year Award

Community Coach of the Year

Community Minor Athlete of the Year

Indigenous Athlete of the Year

Indigenous Minor Athlete of the Year - Boys

Indigenous Minor Athlete of the Year - Girls

Masters Athlete of the Year

Men's and Women's Fastpitch Team of the Year

Men's and Women's Service Award

Men's and/or Women's Athlete of the Year

Men's Slo-Pitch Athlete of the Year

Women's Slo-Pitch Athlete of the Year

Mike Cownden and Family

Celine Yarwood

Kristin Sedore

Andrea Adan

Jessica Strandlund

Bruce Jackson

Hayleigh Mae Watts

Kyle Minnabarriett

Surrey Storm

Tracy Sherlock

Hillary Strelau

Connor Prentice

Marnie Scow



Women's Slo-Pitch Team of the Year	SIS Adrenaline
Men's Slo-Pitch Team of the Year	Busdrivers
Minor Service Award	Baukje Edamura
Minor Team of the Year	Richmond Islanders 09B
MVP Association of the Year - Large (greater than 200 members)	Abbotsford Minor Softball
MVP Association of the Year - Small (less than 200 members)	Westside Minor Fastball Association
Official of the Year	Kiera Hamm
Rep Minor Athlete of the Year	Nic Neid
Rep Minor Athlete of the Year	Morgan Reimer
Rising Star (Umpire)	Mackenzie Legg
Umpire Service Award	Rick Sedola
Unsung Hero	Benny Anthony
Zeone Andrijaszyn Volunteer of the Year	Dallin Ziemer

Retirement of Board Member:
Susan Strafford

Election for Directors and Officers
Kevin Langley (two year term)
Rachel Charles (two year term)
Jason Ranchoux (Provincial UIC)
(Elected by acclamation)

Closing remarks by Lisa Parkes – thanking those who attended and mentioned all areas have shown increases and that the energy in the room feels great and the future looks good.

The meeting adjourned at 2:45pm (Susan Strafford/Rachel Charles) **Carried**



APPENDIX A - ATTENDEE LIST

Voting Delegates

Teresa Allen, D1 Umpire-in-Chief
Tina Baker, D1 Boys Representative
Al Charlesworth, D1 Minor Coordinator
Bill Hawkins, D1 Minor Coordinator
Lori Zehr, D1 Girls Representative

Shawn Brant, D2 Umpire-in-Chief

Lisa Hayton, D3 Men's & Women's Coordinator

Sammi Bradford-Niemi, D4 Umpire-in-Chief
Houtan Maleki, D4 Minor Coordinator

Baukje Edamura, D5 Minor Coordinator
David Maandag, D5 Umpire-in-Chief
Barry Riva, D5 Women's Representative
Tracy Sherlock, D5 Men's & Women's Coordinator
Lori-Ann Wilchek, D5 Girls Representative

Sue Cosh, D6 Boys Representative
Krista Hirvonen, D5 Slo-Pitch Coordinator
Elizabeth Lee, D6 Minor Coordinator
Shalyn Linklater, D6 Girls Representative
Suzy Parker, D6 Men's & Women's Coordinator
Deb Tidy, D6 Womens' Representative

Cory Ashby, D7 Men's Representative
Kelly Daugherty, D7 Women's Representative
Kyle Dennedy, D7 Umpire-in-Chief
Shannon Mainon, D7 Minor Coordinator
Shaun Nicholson, D7 Slo-Pitch Coordinator
Tracey Oye, D7 Men's & Women's Coordinator
Kim Proctor, D7 Girls Representative

Emily Anderson, D8 Boys Representative
Jeff Clegg, D8 Girls Representative
Bobbie-Joe Delorme, D8 Slo-Pitch Coordinator &
D8 Minor Coordinator
Paul Muirhead, D8 Umpire-in-Chief
Kathy Weston, D8 Minor Coordinator
Harv Wiens, D8 Men's & Women's Coordinator

Treena Carson-Piva, D9 Boys Representative
Lucas Crosby, D9 Men's Representative
Michelle Kirkbright, D9 Girls Representative
Jason Ranchoux, D9 Umpire-in-Chief
Taylor Toppin, D9 Women's Representative
Chris Topping, D9 Minor Coordinator

Derek Hipwell, D10 Men's & Women's Coordinator
Jacquie Huser, D10 Girls Representative
Margaret MacDonald, D10 Minor Coordinator

Yvonne Dmyterko, D11 Minor Coordinator

Kenneth Edwards, D12 Umpire-in-Chief

Geoff Watt, D13 Umpire-in-Chief

Kate Doucette, D14 Boys Representative
Galen Van Der Mey, D14 Girls Representative
Chris Young, D14 Minor Coordinator

Gord Johnson, D15 Minor Coordinator
Mindi Kennedy, D15 Men's & Women's
Coordinator

Lisa Parkes, President
Kevin Langley, Vice-President
Rachle Charles, Vice-President of Finance
Chad Bryden, Director of Coaching
Al Groff, Men's & Women's Director
Lavaughn Larson, Minor Director
Susan Strafford, Provincial Umpire-in-Chief
Scott Wheatley, Director-at-large

Non-Voting Attendess & Guests

Rick Benson, Executive Director
Haili Pettifer, Administration Manager
Jennifer He, Finance Manager
Laura MacMillan, Provincial Official Development
Committee
Nicholas Allen, Provincial Official Development
Committee



Wednesday, September 11, 2024

2024 Board of Directors Report

Name	Lisa Parkes
Date	Wednesday, September 11, 2024
Board Position	President

Committees and Work/Task Groups Served and Activity

My primary committee work this year was on the Governance Committee. We had an amazing group of talented people with a great range of experience in governance matters. This led to great debate and discussion as we moved toward and then settled on a proposed new governance structure with the support of the Board.

Events Attended on Behalf of Softball BC with General Comments and Observations

After our own AGM last fall, I attended the Softball Canada AGM in Niagara Falls. This was a great opportunity to network with softball folks from other provinces and territories, get to know our National counterparts, and have a front row seat for Softball Canada's governance changes. I was again part of hosting numerous minor tournaments at my home Langford association, and with my own daughters playing on two different women's teams on the Island, I got to see a lot of great women's ball this summer. It's always fun to see kids I've known since, and in some cases, coached when they were little now playing our great game as grown-ups! I also attended a number of District playdowns on the Island. I did not make it to any Provincials this year due to personal commitments, but was able to make it over to the Mainland for a couple days of the ISC Men's tournament in August - not a Softball BC event, but it featured many of our top-level Softball BC Men's players and was incredible to watch! It was also fun to be able to watch our minor teams compete at several of the National Championships on the live streams - our continued success on the field is inspirational!

Additional Information

It was also fun to be able to watch our minor teams compete at several of the National Championships on the live streams - our continued success on the field is inspirational!

Key Areas of Focus for 2025

As we move into 2025, we will continue to focus on improving day to day. It has been a tumultuous couple of years and it's a relief to feel like we're heading in a very positive direction. I want to again thank Rick Benson for agreeing to step in as our acting Executive Director for the better part of the last year. Rick is an amazing softball resource and person and I don't know how we would have gotten through this time without him. We are excited to now have our permanent Executive Director, Diane St. Denis, in place. Diane and her staff are working to strengthen our processes and procedures in every area of the organization. Our strategic plan is outdated and needs to be refreshed and we are in the process of retaining a consultant to undertake this work. We will be reviewing our councils and committees to make sure that they are operating in a way that best supports our most important work. Finally, we are committed to improving our member consultation and engagement. We want to hear what you have to say, and it is our job to ensure that you are aware of opportunities to give input and feedback.

I want to end by thanking all of you that make up the softball community in our province and the amazing people I work with on the Board and in the Softball BC office. I appreciate you.



Thursday, September 5, 2024

2024 Board of Directors Report

Name	Lavaughn Larson
Date	Thursday, September 5, 2024
Board Position	Minor Director

Committees and Work/Task Groups Served and Activity

- *Chair of Minor Advisory Council - the council met 10 times since the last AGM discussing many operational issues as well as addressing approximately two dozen motions for changes to operating rules. The Minor group is currently hard at work looking at special operating rules for the 2025 season and motions for changes to those rules. All Minor Coordinators who had not taken the Commit to Kids training previously have now completed this training.
- *Chair of BC Boys Work Group - This group met in February, March, April, May and June of 2024. The boys provincials were successfully hosted by Merritt with a total of 13 teams at U13 and U15.
- *Pro Rata Work Group - the group developed the concept of the Pro Rata Wheel for a one year trial to ensure that pro rata spots were allocated on a random basis. The final meeting was held on August 14, 2024 to evaluate the outcome using the wheel vs the old method.
- *Member of the Minor Development committee - meetings were held when applications were received. Funding was allocated as appropriate. More applications are encouraged as there is significant funding available.
- *U11 Rep Committee - this committee has met twice to discuss a proposal for U11 Rep Year End events. More details to come.
- *District Review Committee - I attended meetings as an advisor.

Events Attended on Behalf of Softball BC with General Comments and Observations

Some of the Minor Coordinators and I attended Managing Conflict training with Now What Facilitation organization sponsored by ViaSport in January and February 2024 with a follow up in March. This training was very beneficial to all who attended.

Tracey Oye and I co-chair the Lower Mainland Tournament meeting in December of each year to ensure that there are not too many conflicting events on the same weekend and to make sure that hopefully there will be enough umpires available for those events. This has proven to be a successful activity for several years.

I attended the ISC Men's World Championship at Softball City in August. The caliber of play was outstanding.

Unfortunately, I was unable to attend the year-end events this year but was available during district playdowns and the championship events to answer queries or solve issues as they arose for the Minor Coordinators or Board Reps.

Additional Information

As Minor Director, I spent many hours ensuring that all year-end championship events had hosts and were successfully executed. There were 4 U11C Celebrations, 4 U13C Regionals , 2 Minor Boys Provincials and 11 Minor Girls Provincials in 2024. I also spent quite a bit of time confirming with hosts which teams were registered for their events and ensuring that teams actually registered for the correct event. Approving Out of District Pickups also took some time as well as fielding phone calls and emails from various coaches, parents, association executives, etc.

Key Areas of Focus for 2025

For 2025 I hope to continue to work with the Minor Advisory Council to ensure that all areas of the province are working together to grow our sport and to make it the best it can be for all minor players, coaches and associations.

I also want to continue working with the boys associations to increase the number of boys playing fastpitch and work to revise the boys section of the handbook to reflect the differences that are needed to help the boys game grow.



REPORT to the 2024 AGM - from Al Groff, Director of Men's and Women's Programs

The 2024 season for the most part went very well.

We started with the slo pitch provincial/national qualifier for 2025 at the end of May at Softball City. This Provincial had seven men's teams and six women's teams, the largest qualifier so far.

Rain shortened the Provincial to a single elimination format. After the two-game round robin, the decision was made to continue the Provincial into the late evening and thanks to the officials from Softball City we finished the final game at 1:30 in the morning. But we had our placings for teams for 2025.

Women' Fastpitch Provincials were hosted in Richmond in July.

The Women's A division again combined with the Women's U 19 A division to form a very successful provincial tournament weekend. Six Women's A teams competed along with the seven U 19 A teams.

The B division and D division event was next. Unfortunately, the D division had only two competitors. One dropped out and one decided to compete in the C division the following week. B division had a healthy 12 teams competing.

The following week, the Intermediate A division and C division took place. Eight teams competed in the Intermediate-A division, and there were 10 in the C division.

The removal of medals from the adult competitions, although agreed to through a pre-season poll, was not universally endorsed by all the competitors. The prizing provided for the winning teams met mixed reviews.

Unfortunately, due to several factors, Men's Masters and Men's Provincials were not held this year. Many of the men's teams were involved in the ISC event at Softball City in August, which took a lot of their focus.

In August a woman's masters event took place in Fleetwood. It was rain shortened but enjoyed by all participating. It is hoped to make it an annual event. Softball BC hopes to help with this event next year.

Special thanks to the SBBC office staff for providing excellent administration, guidance and support in 2024. Also, thanks to the men's and women's coordinators in both fast pitch and slow pitch for their continued interest and representation of their areas of the province.

The focus for next year will be on building the game. Women's teams in the lower mainland seem to have several U19B and U19A teams interested in joining the existing women's leagues. We hope to increase the registration for women's teams in the Okanagan, Island and Kootenays.

Hosting both Men's Provincial and Men's Master Provincial are also important for 2025.





Plans include creating interest in adult participation in the post provincial tournaments such as Westerns and Nationals. We have also seen an increase in interest in the Slo Pitch teams over the last month, possibly due to Nationals being hosted locally in 2025.

Respectfully

Al Groff





Monday, September 16, 2024

2024 Board of Directors Report

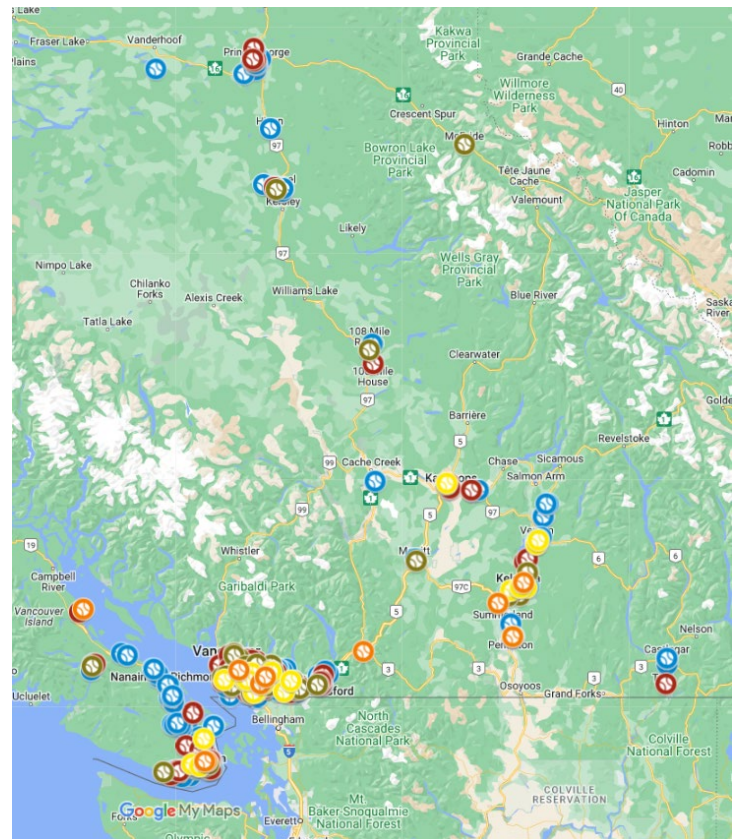
Name Scott Wheatley

Date Monday, September 16, 2024

Board Position Director-at-large

Committees and Work/Task Groups Served and Activity

- The year started off on a fun moment when I was MC for the annual gala.
- The year wasn't all parties however, there has been much work to do.
- As Director at Large I mostly work in support of some of my other directors. For example I assisted the minor director on the pro-rata committee by creating tools to analyze our teams by district helping to determine the optimal way to select pro-ratas. We have been, and continue to, find the most equitable way to hold a provincial that truly represents each district in the province.
- I was involved in some disciplinary committees, one of the less pleasurable aspects of a Softball BC Board member.
- With the ongoing challenges with our umpire shortages, I was successful in mapping the location of every umpire in the province.
- I've also mapped out athletes by district to help in the analysis of each of our districts.
- I'm working on both the Awards and Slo-pitch committees, and will continue to work on these.
- I supervised just one regional celebration this year, freeing me up to umpire in both provincials and Canada Cup.



I'm looking forward to a successful 2025 season.

Events Attended on Behalf of Softball BC with General Comments and Observations

Additional Information

Key Areas of Focus for 2025



Monday, September 9, 2024

2024 Board of Directors Report

Name	Jason Ranchoux
Date	Friday, September 6, 2024
Board Position	Umpire in Chief

Committees and Work/Task Groups Served and Activity

Umpire Advisory Committee, Men's Fastpitch consultation group.

Events Attended on Behalf of Softball BC with General Comments and Observations

Softball Canada AGM - November 2023: Was a rule change year with Softball Canada and more amendments were made to further align Softball Canada playing rules with the WBSC.

This is an important task to undertake with more and more of our Athletes and Coaches participate at the International level for Team Canada and beyond. Having our participants grow up and learn through a singular interpretation of playing rules will make them better and better.

It also should be noted to not underestimate the importance of having all the Provincial and Territorial UICs and National leaders in the room together once a year. The ability for us to come out of the AGM meetings with a coordinated plans on how we are going to deliver Umpire education programs and ensuring consistent interpretations of rules is crucial for the game. With consistent interpretations and education programs, teams can travel throughout Canada without worry of doing different things in different Provinces.

Additional Information

In my opinion, Year 1 of the Yellow Card system was a success. Giving our younger and less experienced Umpires tools to be able to handle Coach and Player issues on the diamond while still learning techniques of game management.

Key Areas of Focus for 2025

Retention of Umpires from 2024.

Creating a Pre-Championship preparation plan for Umpires attending a Western or Canadian Championship.

Further updates to leverage technology to enhance our Education program.

British Columbia Amateur Softball Association
Financial Statements
For the year ended April 30, 2024

British Columbia Amateur Softball Association

Contents

For the year ended April 30, 2024

	<i>Page</i>
Independent Auditor's Report	
Financial Statements	
Statement of Financial Position.....	1
Statement of Operations.....	2
Statement of Changes in Net Assets.....	3
Statement of Cash Flows.....	4
Notes to the Financial Statements	5

To the Members of British Columbia Amateur Softball Association:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of British Columbia Amateur Softball Association (the "Association"), which comprise the statement of financial position as at April 30, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at April 30, 2024, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

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 an 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 Association'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 Association'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 Association 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.

Report on Other Legal and Regulatory Requirements

As required by the Society Act of British Columbia, we report that, in our opinion, these principles, as disclosed in Note 2, have been applied on a consistent basis with that of the previous year.

Surrey, British Columbia

September 12, 2024



MNP LLP

Chartered Professional Accountants

British Columbia Amateur Softball Association

Statement of Financial Position

As at April 30, 2024

	2024	2023 <i>(Restated)</i>
Assets		
Current		
Cash	84,028	57,691
Accounts receivable	13,065	18,447
Inventory <i>(Note 3)</i>	9,524	23,050
Prepaid expenses	41,532	31,315
	148,149	130,503
Capital assets <i>(Note 4)</i>	8,316	11,807
Restricted term deposits <i>(Note 5)</i>	112,767	112,200
Restricted cash	78,201	70,779
	347,433	325,289
Liabilities		
Current		
Accounts payable and accruals	95,563	160,676
Government agencies payable	9,258	18,370
Unearned revenue	149,061	70,983
Deferred contributions <i>(Note 6)</i>	16,981	9,507
	270,863	259,536
Long-term debt	-	40,000
	270,863	299,536
Commitments <i>(Note 7)</i>		
Credit facility <i>(Note 8)</i>		
Net Assets		
Endowment <i>(Note 5)</i>	100,000	100,000
Internally restricted <i>(Note 9)</i>	90,698	82,978
Unrestricted	(114,128)	(157,225)
	76,570	25,753
	347,433	325,289
Approved on behalf of the Board of Directors		
 e-Signed by Lisa Parkes 2024-09-11 12:30:13:13 PDT	 e-Signed by Rachel Charles 2024-09-09 16:11:49:49 PDT	
Director	Director	

The accompanying notes are an integral part of these financial statements

British Columbia Amateur Softball Association

Statement of Operations

For the year ended April 30, 2024

	2024	2023 <i>(Restated)</i>
Revenue		
Membership fees	565,942	510,468
Grants and other	317,324	270,015
Programs and entry fees	163,202	180,025
Clinics	82,905	84,200
General	59,819	33,938
	1,189,192	1,078,646
Direct expenses		
Clinics	89,843	59,308
General	231,637	188,388
Tournaments and events	274,861	309,295
	596,341	556,991
Excess of revenue over direct expenses	592,851	521,655
General and administrative expenses		
Bad debts	-	3,484
General and administrative	115,105	109,469
Meetings and events	51,061	52,202
Membership and associations	32,000	44,609
Miscellaneous	166	318
Professional fees	30,985	17,405
Salaries and benefits	302,228	429,543
Training and education	2,430	2,584
Travel	8,059	14,231
	542,034	673,845
Excess (deficiency) of revenue over expenses	50,817	(152,190)

The accompanying notes are an integral part of these financial statements

British Columbia Amateur Softball Association
Statement of Changes in Net Assets

For the year ended April 30, 2024

	<i>Endowment</i>	<i>Internally restricted</i>	<i>Unrestricted</i>	2024	<i>2023</i>
Net assets, beginning of year	100,000	82,978	(157,225)	25,753	94,965
Prior year correction (Note 12)	-	-	-	-	82,978
Net assets, beginning of year, as restated	100,000	82,978	(157,225)	25,753	177,943
Excess (deficiency) of revenue over expenses	-	(12,745)	63,562	50,817	(152,190)
Fund transfer	-	20,465	(20,465)	-	-
Net assets, end of year	100,000	90,698	(114,128)	76,570	25,753

The accompanying notes are an integral part of these financial statements

British Columbia Amateur Softball Association

Statement of Cash Flows

For the year ended April 30, 2024

	2024	2023 <i>(Restated)</i>
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	50,817	(152,190)
Amortization	7,724	8,242
	58,541	(143,948)
Changes in working capital accounts		
Accounts receivable	5,382	(16,433)
Inventory	13,526	306
Prepaid expenses	(10,220)	(7,069)
Accounts payable and accruals	(65,110)	33,251
Government agencies payable	(9,112)	8,498
Unearned revenue	78,078	24,593
Deferred contributions	7,474	(20,692)
	78,559	(121,494)
Financing		
Repayment of long-term debt	(40,000)	-
Investing		
Purchase of capital assets	(4,233)	(4,938)
Increase in restricted cash and restricted term deposits	(7,989)	-
	(12,222)	(4,938)
Increase (decrease) in cash resources	26,337	(126,432)
Cash resources, beginning of year	57,691	184,123
Cash resources, end of year	84,028	57,691

The accompanying notes are an integral part of these financial statements

British Columbia Amateur Softball Association

Notes to the Financial Statements

For the year ended April 30, 2024

1. Incorporation and nature of the association

British Columbia Amateur Softball Association (the "Association") was incorporated on April 26, 1950 under the authority of the Society Act of British Columbia. The Association is registered as a not-for-profit organization and thus is exempt from income taxes under Section 149(1) of the Canadian Income Tax Act ("the Act"). In order to maintain its status as a registered not-for-profit organization under the Act, the Organization must meet certain requirements in the Act. In the opinion of management, the requirements have been met.

The purpose of the Association is to promote, govern and build the sport of softball throughout the Province of British Columbia.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit organizations ("ASNPO") set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents include balances with banks and term deposits with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

Inventory

Inventory consists of coaching materials, prizing and rulebooks and is valued at the lower of cost and net realizable value. Cost is determined by the weighted average method. Net realizable value is the estimated selling price in the ordinary course of business.

Capital assets

Purchased capital assets are comprised of office and computer equipment and are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined. When fair value cannot be reasonably determined, capital assets have been recorded at nominal value.

Amortization is provided using the straight-line method. Leasehold improvements are amortized over the remaining life of the lease. Office equipment is amortized over five years, while computer equipment is amortized over three years.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

The Association recognizes registration fees, and program and clinic revenue, over the period of registration or program and clinic delivery. Registration fees paid in advance are recorded as unearned revenue and recognized as income over the registration term.

Measurement uncertainty (Use of estimates)

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues over expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory. Amortization is based on the estimated useful lives of the capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the periods in which they become known.

British Columbia Amateur Softball Association

Notes to the Financial Statements

For the year ended April 30, 2024

2. Significant accounting policies (Continued from previous page)

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

When the Association determines that a long-lived asset no longer has any long-term service potential to the Association, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Write-downs are not reversed.

Contributed materials and services

Contributions of services are recognized in the statement of operations when a fair value can be reasonably estimated and when the services are used in the normal course of the Association's operations and would otherwise have been purchased. If such contributions do not have a fair value that can be readily determined, the contributions are not recognized in the financial statements.

Financial instruments

The Association recognizes financial instruments when the Association becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Association may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Association has not made such an election during the year.

The Association subsequently measures financial assets and liabilities at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Association assesses impairment of all its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess (deficiency) of revenue over expenses in the year the reversal occurs.

British Columbia Amateur Softball Association

Notes to the Financial Statements

For the year ended April 30, 2024

3. Inventory

	2024	2023
Coaching materials	181	3,261
Prizes	6,194	17,104
Umpire materials	3,149	2,685
	9,524	23,050

The cost of inventories recognized as an expense and included in direct expenses amounted to \$52,709 (2023 – \$33,382).

4. Capital assets

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Equipment	1,519	928	591	1,097
Office and computer equipment	25,388	18,665	6,723	7,951
Leasehold improvements	19,698	18,696	1,002	2,759
	46,605	38,289	8,316	11,807

Amortization of \$7,724 (2023 - \$8,242) has been recognized as an expense and included in general and administrative expenses.

5. Restricted term deposits

The term deposits include an endowment contribution of \$100,000, subject to externally imposed restrictions to be maintained permanently. This term deposit earns interest at 4.10% per annum and has a maturity date of April 8, 2025. A second term deposit is held in the amount of \$12,767 and is part of the Minor Development Fund. This term deposit also earns interest at 4.10% per annum and has a maturity date of April 1, 2025. Investment income earned on the endowment fund is unrestricted. Management has invested the endowment funds in a cashable GIC term deposit.

6. Deferred contributions

Deferred contributions represent contributions from funding agencies that are externally restricted for the performance of services. Sponsorship revenue represents cash payments received from sponsorship/partnership agreements. The funds do not have any restrictions of use attached to them. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made.

	Deferred Contributions as at May 1, 2023	Current Year Funding Received	Current Year Revenue Recognized	2024	2023
Province of British Columbia	9,507	5,000	(4,526)	9,981	9,507
Sponsorship revenue	-	7,000	-	7,000	-
	9,507	12,000	(4,526)	16,981	9,507

British Columbia Amateur Softball Association

Notes to the Financial Statements

For the year ended April 30, 2024

7. Commitments

The Association has entered into various lease agreements with estimated minimum annual payments as follows:

2025	30,856
2026	31,242
2027	21,113
2028	1,181
	84,392

8. Credit facility

The Association has access to an operating loan to a maximum of \$200,000 (2023 - \$200,000), bearing interest at the financial institution's prime rate plus 2.05% and is due on demand. The bank loan is collateralized by the restricted term deposit as described in Note 5, and a general security agreement. As at April 30, 2024, the amount outstanding was \$Nil (2023 - Nil).

9. Internally restricted

The Board of Directors have internally restricted certain of the Association's assets for future expenditures related to terms of references assigned to each fund. These internally restricted cash and term deposit amounts are not available for other purposes without approval of the Board of Directors.

	2024	2023 <i>(Restated)</i>
Gordon MacDonald and Margo Thomas Memorial Fund	36,045	34,167
Minor Development Fund	41,851	36,195
Umpire Development Fund	12,802	12,616
	90,698	82,978

10. Remuneration

During the year, the Association had no employees that were paid more than \$75,000 (2023 - one employee). No directors received remuneration for their contribution to the governance or operations of the Association (2023 - no directors).

British Columbia Amateur Softball Association

Notes to the Financial Statements

For the year ended April 30, 2024

11. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Association is exposed to interest rate price risk on its bank indebtedness and bank loan.

Liquidity risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association enters into transactions to purchase goods and services on credit and borrow funds from financial institutions, for which repayment is required at various maturity dates.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association's main credit risk relates to its accounts receivable. The Association believes that there is minimal risk associated with the collection of these amounts. Accounts receivable are widely distributed and the Association performs regular credit assessments and provides allowances for potentially uncollectible accounts receivable.

12. Correction of an error

During the year, the Association determined that internally restricted funds, as described in Note 9, were not being presented appropriately. The effects of this correction resulted in an increase in restricted cash and the presentation of the internally restricted net assets in the amount of \$82,978. The retroactive application of this correction of an error did not have a material impact on the results of operations and financial condition of the Association.

13. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Election of Directors – Proposed By-Laws

Should the motion to adopt the proposed changes to the by-laws PASS at the October 18th Extraordinary General Meeting, nominations for the seven (7) director positions will be accepted from the floor.

We will elect

- Two (2) Directors to a three (3) year term
- Two (2) Directors to a two (2) year term
- Three (3) Directors to a one (1) year term

Please note that someone nominated for election must be present or have confirmed their willingness to stand for election in writing or verbally with the Executive Director.

Election of Directors – Current By-Laws

Should the motion to adopt the proposed changes to the by-laws FAIL at the October 18th Extraordinary General Meeting, the election of Directors shall be in accordance with Part 4 of the current by-laws.

Position	In Nomination	Status
President	Lisa Parkes	As there are no other nominations for the position of President by the deadline of September 18 th , 2024, it is proposed that Lisa Parkes be recognized in the position by acclamation.
Minor Director	Lavaughn Larson	As there are no other nominations for the position of President by the deadline of September 18 th , 2024, it is proposed that Lavaughn Larson be recognized in the position by acclamation.
Director of Coaching	Lindsay Gabelhouse	As there are no other nominations for the position of President by the deadline of September 18 th , 2024, it is proposed that Lindsay Gabelhouse be recognized in the position by acclamation.
Men's and Women's Director	Al Groff Terri Boizard	Election to be held.
Director-at-large	None	Nomination from the floor will be accepted. Please note that someone nominated for election must be present or have confirmed their willingness to stand for election in writing or verbally with the Executive Director.
Vice President	Kevin Langley	1 year remaining in term
VP Finance	Rachel Charles	1 year remaining in term
Provincial Umpire-in-Chief	Jason Ranchoux	1 year remaining in term

Candidate Resumes

Terri Boizard

Professional Experience

Employment Advisor & START Program Coordinator

WorkLink Employment Society, Sooke, BC | September 2023 - Present

- Delivered comprehensive career guidance and spearheaded six-week youth employment readiness program to enhance participants' job market readiness.
- Delivered personalized employment guidance to diverse clients, facilitating successful job acquisition and long-term career sustainability.

Chief Operations Officer

Softball BC - Provincial Sport Organization | June 2022 – September 2023

- Modernized administrative processes by digitizing key applications and reports.
- Led member engagement initiatives, including outreach to non-member and indigenous communities of BC.
- Developed strategies to expand provincial softball participation, including youth and women's programs in both slo-pitch and fastpitch.
- Formed and managed task groups for Umpire Communication and Culture and Registrars.
- Oversaw Social media management enhancing community engagement.
- Provided support to both Minor and Men and Women's Directors, streamlining operations and enhancing organizational efficiency.

Key Softball Leadership Roles

Men's and Women's Director, Softball BC | 2019 – 2022

- Oversaw provincial men's and women's softball programs.
- Developed and implemented strategies to increase participation and improve program quality.
- Spearheaded growth in men's softball:
 - Increased men's membership from 5 to 35 teams through strategic networking
 - Successfully organized men's provincials after a long hiatus, attracting 18 teams
- Secured major tournaments for BC:
 - Instrumental in bringing men's nationals to BC for 2023
 - Supported initial planning to bring International Softball Congress (ISC) championship to BC

District 1 Coordinator, Softball BC | 2013 – 2019

- Served as liaison between Softball BC and local associations.
- Promoted programs, increased membership and ensured policy compliance.
- Assisted in promoting and supervising Provincial Championships.

Director of Player Development and Vice President, Sooke Minor Fastball | 2017 – 2023

- Led player development initiatives and organizational strategy.
- Implemented training programs to enhance players' skills and enjoyment of the sport.
- Cultivated relationships with players, parents, and community stakeholders.

Additional Roles

- Canpitch Instructor - Softball Canada (2016 - Present)

- Coach - Sooke Minor Fastball (2010 – 2023)
- Director at Large - Victoria Saanich Women's Softball Association (2019 – 2022)

Playing Career

Active softball player from 1970 to 2023, building an extensive network within the softball community.

Education

University of Victoria | 1991 – 1995 | Elementary Education/Physical Education

Core Competencies

- Strategic Planning and Policy Development
- Program Management and Community Outreach
- Relationship Building and Stakeholder Management
- Youth Mentorship and Development
- Event Planning and Execution
- Advanced Softball Coaching and Administration

Al Groff

Softball

Coaching

Head Coach T Ball, Mite		1999-2002
Head Coach C		2003-2007
Head Coach B		2008-2011
Assistant Coach Women	Jr B	2012
Head Coach	Senior B	2013
Head Coach	Senior A	2014-2015
Head Coach	Senior B	2016- 2017
Head Coach	Intermediate A	2018 – Present

Executive

Senior Mite Coordinator		2004-2008
Rep Chairperson		2009-2013
President		2014- 2023
Tournament Coordinator		2007 – Present
Executive Director		2023 - Present

Baseball

Coaching

West Richmond Baseball

T-Ball, Rookie Ball, Peewee	1997-2002
-----------------------------	-----------

Richmond City Baseball

Bantam A	2003-2004
Midget AA	2005

Executive

Treasurer West Richmond Baseball	2002-2004
Treasurer Richmond City Baseball	2005-2008

Lower Mainland Softball Committee

Member	2014 – Present
Vice Chair	2017 – Present
Scheduler	2021 - Present

Soccer

Coach

Central Richmond Boys Soccer Club	1997 – 2003	U6-U12
Richmond Girls Soccer Club	2001-2011	U6-U18
Metro Vancouver Women’s Soccer League	2011-2017	Women’s Div. 2 or 3

Navy League of Canada Richmond Delta Branch

Officer

Corp Officer	1975-1984
Division Officer	1985-1990
Division Commander	1991

Executive

2 nd VP	1992
1 st VP	1993
President	1994 - 96
Treasurer	1997 – Present