



2024-2025 ANNUAL GENERAL MEETING

Barrie Women's Hockey Association - May 26, 2025 – 7:00pm • East Bayfield Community Centre

Agenda:

1. Call to Order
2. Minutes of Previous AGM (May, 27 2024)
3. Presentation of Financial Statements for the 2022-2023 Fiscal Year
4. Presentation of Financial Statements for the 2023-2024 Fiscal Year
5. Review of Preliminary Financial Statements for the Current Fiscal Year (2024-2025)
6. President's Report
7. Board of Directors' Reports
8. Correspondence
 - Report from the Ice Scheduler
9. New Business – Consideration of Motions
 - No motions were received for consideration at this Annual General Meeting.
10. Election of Board of Directors
 - a. Election for the Registrar
 - b. Election for the Director of Coach & Player Development
 - c. Election of the Director of Equipment
11. Adjournment

NOMINATION DEADLINE

ALL nominations must be submitted using the NOMINATION FORM provided on the BWhA.ca website and delivered to the BWhA Office or via email to agm@bwha.ca sixty (60) days prior to AGM. **The deadline for receipt of nominations is Thursday, March 27, 2025 at 11:59 PM. Nominations will not be accepted after the deadline, or at the BWhA AGM.**

NOTICE OF MOTION DEADLINE

ALL motions or items for new business must be submitted using the NOTICE OF MOTION FORM provided on BWhA.ca and delivered to the BWhA Office or via email to agm@bwha.ca thirty (30) days prior to AGM. **The deadline for receipt of motions or items for new business is Saturday, April 26, 2025 at 11:59 PM. New motions or items for new business will not be accepted after the deadline or at the BWhA AGM.**

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

3.

Minutes of the 2023-2024 Annual General Meeting (May 27, 2024)

2024-2025 Annual General Meeting

Barrie Women's Hockey Association



BARRIE WOMEN'S HOCKEY ASSOCIATION
MONDAY, MAY 27, 2024 – 7:00 PM
EAST BAYFIELD RECREATION CENTRE - MULTIPURPOSE ROOM
MEETING AGENDA

Attendance: 106 members present and/or represented by parents/guardians, including
14 Directors

Call to order – Rob Emerson called the meeting to order at 7:18PM

Introduction of Directors – Rob Emerson (President), Jason McKenna (Director of Competitive Program), Mike Robinson (Director of Game Officials), Anita White (Chief Trainer), Jay Zealand (Director of Coach & Player Development), Kate Gee (Director of Sponsorship), Nick Leigh (Director of Tournaments), Lee-Anne Whittaker (Registrar), Laura Carbis (Director of Youth House League), Jason Rodd (Director of Marketing & Communications), Sue Rymsha (Director of Women's House League), Kathleen Gardiner (Secretary)

Absent: Rob Whitehead (Past President)

APPROVAL: 2022-2023 AGM Minutes

BE IT RESOLVED THAT the minutes of the 2022-2023 Annual General Meeting held on May 29, 2023 be approved as presented.

MOVED BY – Joe Givens

SECONDED BY – John Philbrick

CARRIED BY MAJORITY OF VOTE OF MEMBERS PRESENT

REVIEW: 2022-2023 Financial Statements

Review of 2022-2023 Financial Statements. They have not been audited yet so we reviewed the unaudited Financial Statements that have been prepared by Kevin Anderson, BWHA's accountant. Letter from Paul Ambercrombie of Smith Sykes Leeper and Tunstall has been provided to confirm that he is in receipt of materials required to complete the audit and that audited statements will be forthcoming.

Rob Emerson provided the review of the 2022-2023 Financial Statements which were

prepared by Kevin Anderson, BWHA's accountant. These financial statements are not yet finalized and have not been through the audit process.

Preliminary Review of 2023-2024 Financial Statements

Rob Emerson provided a review of the 2023-2024 preliminary financial statements as prepared by Kevin Anderson, BWHA's accountant. These financial statements are not yet finalized and have not been through the audit process.

7:28PM - John Philbrick asks for more detail regarding U22AA entry. Rob Emerson addressed John and explained that the General Manager departed and there was some work needed to ensure clarity. The Board had to step in to ensure that all outstanding amounts were paid in full

Reports from Board Members

QR code provided to access all reports. Reports were reviewed on the projector. No questions were received from members on reports.

Correspondence

Ice Scheduler's Report - included in QR code provided to access all reports.

New Business

APPROVAL: SSLT Services for 202024-25

BE IT RESOLVED THAT BWHA shall retain the services of Smyth, Sykes, Leeper & Tunstall for the 2024-2025 season, including preparation of financial statement and yearly audit of financials.

MOVED BY – Eric McFadden

SECONDED BY – John Philbrick

CARRIED BY MAJORITY VOTE OF MEMBERS PRESENT

APPROVAL: Repeal and replace Bylaw No. 1 of the BWHA

BE IT RESOLVED THAT By-law No. 1 is hereby repealed, provided that such repeal shall not affect the previous operation of such by-laws so repealed, or affect the validity of any act done or right, privilege, obligation, or liability acquired or incurred under the

validity of any contract or agreement made pursuant to any such by-law prior to its repeal;

BE IT FURTHER RESOLVED the board of directors of the Corporation do hereby approve and adopt By-Law No. 2, being a by-law relating generally to the conduct of the business and affairs of the Corporation, and the president and the secretary are hereby authorized and directed to sign said By-Law.

MOVED BY– Kathleen Gardiner

CARRIED BY MAJORITY VOTE OF MEMBERS PRESENT

APPROVAL: BWA Articles of Amendment

BE IT RESOLVED THAT the Articles of the Corporation be amended:

1. by providing for a minimum of Seven (7) and a maximum of Sixteen (16) directors; and
2. any director of the Corporation be and is hereby authorized and directed to execute and to deliver all documents and to do all things necessary or desirable to effect such amendment including the execution and delivery to the ministry of said articles of amendment for such purpose

MOVED BY– Kathleen Gardiner

CARRIED BY MAJORITY VOTE OF MEMBERS PRESENT

APPROVAL: AMENDMENT to Motion to update the Articles of Incorporation:

WHEREAS:

- A. the Articles of Incorporation of the Corporation, dated December 16, 1994 (the "Articles"), did not provide for a minimum and maximum number of directors;
- B. the Articles did not provide for different classes of membership;
- C. the Corporation proposes to file Articles of Amendment to provide for a minimum of Seven (7) and a maximum of Sixteen (16) directors and to provide for the following membership classes:

The Corporation shall have Five (5) classes of Membership as follows:

1. Voting Player Membership which shall include any player aged Eighteen (18) or older who, having properly registered and paid all required fees, appears on the roster of any BWHHA team during a season which falls within the current fiscal year.
2. Voting Parent/Guardian Membership which shall include and or legal guardian for each player aged 18 or older who, having properly registered and paid all required fees, appears on the roster of any BWHHA team during a season which falls within the current fiscal year.
3. Non-Voting Honorary Membership which may be granted to an individual who has rendered extraordinary and distinguished service to the Corporation. Individuals may be nominated to be Honorary Members by any Member in Good Standing of the Corporation and the granting of Honorary Membership must be confirmed by a majority vote of the Directors.
4. Voting Volunteer Membership which shall include any individual properly appointed to a volunteer position by a resolution of the Board of Directors. Such positions will include head coach, committee chair, convener, advisory roles, or other positions as appointed by the Board.
5. Voting Director Membership which shall include any individual elected or appointed, by the Members or through the filling of any vacancy by the Board of Directors, to any Director position.

Any member of the Board of Directors (including voting and non-voting members), having been properly elected or appointed in accordance with Bylaw No. 1 of the Barrie Women's Hockey Association shall be recognized as a member for the duration of the term of their appointment. Directors shall be eligible to stand for re-election as members, even in situations where they no longer have a dependent who is a registered player with the BWHHA.

- D. the Corporation is able to pay its liabilities as they become due and the realizable value of the Corporation's assets is not less than the aggregate of its liabilities.

NOW THEREFORE BE IT RESOLVED that the articles of the Corporation be amended:

1. by providing for a minimum of Seven (7) and a maximum of Sixteen (16) directors and to provide for the Five (5) different membership classes and stated in section C above; and

2. any director of the Corporation be and is hereby authorized and directed to execute and to deliver all documents and to do all things necessary or desirable to effect such amendment including the execution and delivery to the ministry of said articles of amendment for such purpose.

MOVED BY - Cliff Eastman

SECONDED BY - Eric McFadden

CARRIED BY MAJORITY VOTE OF MEMBERS PRESENT

APPROVAL: Update BWA's Policy & Procedures related to competitive team financial reporting

BE IT RESOLVED THAT section 38.8 d) of the BWA Policy & Procedures be amended to read "Each team will maintain accurate financial records throughout the season to account for all revenues and expenses and to ensure alignment with the approved budget. This will include fully reconciled bank statements indicating the related revenue or expense for each deposit and withdrawal. Team financial records will be provided to the BWA's treasurer ***and to the players' parents/guardians on a quarterly basis.*** "

MOVED BY – Susan Wilson

CARRIED BY MAJORITY VOTE OF MEMBERS PRESENT

Board of Director Results for 2024025 Executive

The following positions, normally elected in ODD numbered years, received only a single nomination and the individuals noted will be acclaimed to 2-year terms at the 2023-2024 AGM:

Director of Adult House League – Sue Rymsha

Director of Communications and Marketing – Lisa Van Kolfshoten

Director of Game Officials – Mike Robinson

President – Rob Emerson

Treasurer – Nancy Hooper

The following position, normally elected in EVEN numbered years, received only a single nomination and the individual noted will be acclaimed to a 1-year term at the 2023-2024 AGM:

Director of Fundraising and Sponsorship – Kate Gee

Secretary – Kathleen Gardiner

The following positions did not receive an eligible nomination so the position will remain vacant until a suitable candidate is found.

Director of Tournaments

ELECTION: Director of Competitive Program

(Both candidates addressed the membership to present their plans for the next two-year term prior to the vote)

I, being a member in good standing with the Barrie Women's Hockey Association, hereby cast my vote for the following individual for the position of Director of Competitive Program:

Answer 1: Jason McKenna – 35 votes

Answer 2: Jay Zealand – 68 votes

Answer 3: ABSTAIN/SPOILED – 3

Director of Competitive Program: Jay Zealand

Eric McFadden and Scott Mitchell appointed to run the election and declare the successful candidate.

As Jay Zealand was the successful candidate, the position of Director of Coach and Player Development is now open until a suitable candidate is found.

General Questions from members:

- Member indicates that there is a difficult perception of team selection - they believe people are making teams based on connections rather than ability. Loss of confidence - they believe the coaches are being told who to select.
 - Jason McKenna thinks the solution is to have independent evaluators;
 - Jason McKenna agrees that it is a massive problem and he believes outside evaluators will solve the situation;
 - Jason McKenna states that over 50 players have left the organization over the last two years;
 - Rob Emerson confirms that the numbers that are being reported as players leaving are not accurate - they are not as high as 50 players;
 - Jay Zealand - we have 7 teams that are being coached by females;

- Jay Zealand wants to help improve the tryout process and ensure that there is no tampering with either the coach selection or player tryouts;
 - Jay Zealand is not in favour of independent evaluators as we have proper support within our own association to work out a system to improve the evaluators;
 - Jason McKenna confirms his own process.
- Member wants to know if Rob Emerson overruled Jason McKenna's decision to permit daughter to be considered an inside player
 - Rob would prefer not to discuss individual player decisions but agreed that a conversation took place between him and Jason McKenna;
- Member advises that there was an issue where there were not enough players to make a second A team because players were holding out for a lower level team;
 - Jay Zealand answered - despite players having skill sometimes they don't want the commitment of a higher level
- Member requests more meaningful feedback when girls are cut
 - Jason McKenna says that it is disappointing to hear that
- Parent of a U11 player is looking for change and would like to hear more from the Board. States that Directors shouldn't be making decisions about who makes a team and indicates that Association needs to do better. She proposes town hall meetings;
- Member wants to thank BWA for Women in Leadership initiative - can't wait to see this initiative grow.
- Member suggests a Risk Management Position. Feels as though the Import policy was rushed and it shouldn't have been done without more notice. Do we have someone overseeing our decisions? She thinks the optics were not great.
 - Rob Emerson responded to indicate that he acts as a Risk Management Position generally.
 - Rob Emerson agrees that we may not have gotten the role out correctly - he did come back to the board and they declined the invitation to change the role out.
- Member suggest that they would like to have an outside member on the board so that there is an impartial party on the board
 - Rob Emerson references sportcomplaints.ca (ITP process) and advises when there is a claim of maltreatment, abuse and/or bullying we have to refer parents/players to the ITP program for report.
- Member advises that U18HL is looking for more weeknight games to accommodate players with jobs - Laura Carbis took note and see what she can do

- Member indicates that the difference between HL and competitive is too vast (his daughters are 6 and 8 years old) - would like more focus on development for HL players
 - Rob Emerson confirmed that we abide by OWHA's direction re U7 and U9 but also indicated that he received notice of some changes this week which may help address all parent concerns. More to follow.

ADJOURNMENT: Motion to adjourn the 2023-2024 AGM 9:09pm.

BE IT RESOLVED THAT the Annual General Meeting of the Barrie Women's Hockey Association for the 2023-2024 Season be adjourned.

MOVED – Cliff Eastman

SECONDED – John Philbrick

CARRIED BY A MAJORITY VOTE OF MEMBERS PRESENT

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

3.

Presentation of Audited Financial Statements for the 2022-2023 Fiscal Year



BARRIE WOMEN'S HOCKEY ASSOCIATION

FINANCIAL STATEMENTS

APRIL 30, 2023

SMITH, SYKES, LEEPER & TUNSTALL LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

LICENSED PUBLIC ACCOUNTANTS

BARRIE WOMEN'S HOCKEY ASSOCIATION

FINANCIAL STATEMENTS

APRIL 30, 2023

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INDEPENDENT AUDITORS' REPORT

To the directors of,
Barrie Women's Hockey Association.

Opinion

We have audited the accompanying financial statements of Barrie Women's Hockey Association, which comprise the statement of financial position as at **April 30, 2023** and the statements of changes in net assets, receipts and expenditures and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Barrie Women's Hockey Association as at **April 30, 2023** 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Barrie Women's Hockey 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 Barrie Women's Hockey 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 Barrie Women's Hockey Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Barrie Women's Hockey Association's financial reporting process.

Auditors' 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 auditors' 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 Barrie Women's Hockey 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 Barrie Women's Hockey 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 auditors' 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 auditors' report. However, future events or conditions may cause Barrie Women's Hockey 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.

Smith, Sykes, Leeper & Tunstall LLP

**CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants**

Barrie, Ontario.
February 4, 2025.

BARRIE WOMEN'S HOCKEY ASSOCIATION
(Incorporated Under the Laws of Ontario)
BALANCE SHEET
APRIL 30, 2023

	2023	2022
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 308,820	\$ 201,574
Accounts receivable	42,128	48,542
Inventory	40,676	35,550
Prepaid expenses	28,871	25,370
Current portion of loan receivable	<u>5,000</u>	<u>4,000</u>
	425,495	315,036
Loan receivable (Note 3)	0	5,000
Property, plant and equipment (Note 4)	<u>27,391</u>	<u>12,064</u>
	\$ 452,886	\$ 332,100
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 86,849	\$ 20,293
Deferred contribution	3,325	5,877
Deferred fees and deposits	84,800	22,450
Government remittances payable	<u>909</u>	<u>583</u>
	175,883	49,203
Unamortized capital grants (Note 5)	<u>10,000</u>	<u>0</u>
	185,883	49,203
<u>NET ASSETS</u>		
Invested in property, plant and equipment (Note 6)	17,391	12,064
Unrestricted net assets	<u>249,612</u>	<u>270,833</u>
	267,003	282,897
	\$ 452,886	\$ 332,100

Approved on Behalf of the Board,

_____, Director.

_____, Director.

The accompanying notes are an integral part of these financial statements.

**BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED APRIL 30, 2023**

	2023			2022
	Invested in Property, plant and equipment	Unrestricted	Total	Total
Net assets, beginning of the year	\$ 12,064	\$ 270,833	\$ 282,897	\$ 200,733
Excess of revenues over expenditures	0	(15,894)	(15,894)	82,164
Changes in net assets invested in property, plant and equipment (Note 6)	5,327	(5,327)	0	0
NET ASSETS, END OF THE YEAR	\$ 17,391	\$ 249,612	\$ 267,003	\$ 282,897

The accompanying notes are an integral part of these financial statements.

**BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2023**

	2023	2022
REVENUE		
Rep Team Fees (Note)	\$ 464,131	\$ 364,349
Registration Fees	306,469	284,485
Tournaments	189,124	197,075
Clinics	25,200	29,493
Promotional apparel, net of expenditures (Note 7)	17,264	12,062
Sponsors and donations	12,800	11,000
Interest	10,207	798
Fundraising, net of expenditures (Note 7)	8,237	1,224
Ontario Trillium Fund	7,317	42,683
City of Barrie grant (Note 5)	5,000	0
OWHA Member Support Plan	0	11,898
	1,045,749	955,067
OPERATING EXPENSES		
Ice rentals	536,402	454,653
Tournaments	139,343	141,141
Referees (Note)	72,837	54,455
Deficit from 22/23 Intermediate AA team	58,654	0
Clinics	56,305	44,475
OWHA league and insurance fees	45,122	42,622
Office and miscellaneous	41,367	32,481
Wages and benefits (Note 9)	27,052	19,242
Equipment and supplies	22,417	34,712
Office Rent (Note 9)	21,832	14,470
Professional fees	18,713	15,770
Amortization	15,423	12,720
Trophies	2,934	2,836
Team pictures	3,242	3,326
	1,061,643	872,903
EXCESS OF (EXPENDITURES OVER REVENUES)		
REVENUES OVER EXPENDITURES FOR THE YEAR	\$ (15,894)	\$ 82,164

The accompanying notes are an integral part of these financial statements.

BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2023

	2023	2022
CASH PROVIDED BY (USED FOR)		
OPERATIONS		
Excess of (expenditures over revenues) revenues over expenditures for the year	\$ (15,894)	\$ 82,164
Items not requiring an outlay of cash:		
Amortization	15,423	12,720
(Gain) on disposal of property, plant and equipment	(957)	(58)
	(1,428)	94,826
Changes in operating working capital		
Accounts receivable	6,414	(10,900)
Inventory	(5,126)	(6,245)
Prepaid expenses	(3,501)	(17,353)
Current portion of loan receivable	(1,000)	1,000
Accounts payable and accrued expenses	66,556	(11,359)
Deferred contributions	(2,552)	5,877
Deferred fees and deposits	62,350	22,450
Government remittances payable	326	455
	123,467	(16,075)
CASH PROVIDED BY OPERATIONS	122,039	78,751
FINANCING		
Increase in unamortized capital grants	10,000	0
CASH PROVIDED BY FINANCING	10,000	0
INVESTING		
Decrease in loan receivable	5,000	5,000
Additions to property, plant and equipment	(30,817)	(11,349)
Proceeds on disposal of property, plant and equipment	1,024	125
CASH (USED FOR) INVESTING	(24,793)	(6,224)
NET CHANGE IN CASH POSITION	107,246	72,527
Cash position, beginning of the year	201,574	129,047
CASH POSITION, END OF THE YEAR	\$ 308,820	\$ 201,574

The accompanying notes are an integral part of these financial statements.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization -

The Organization was incorporated December 16, 1994 under the Ontario Corporations Act as a corporation without share capital. The object of the organization is to promote, foster and encourage the development of women's hockey.

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations (ASNPO) and include the following significant accounting policies:

Use of estimates -

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations (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 revenue and expenses during the year. Significant items subject to such estimates and assumptions include the estimated useful lives of property, plant and equipment; and the valuation allowances for accounts receivable. Actual results could differ from those estimates.

Cash and cash equivalents -

Cash consists of cash on deposit, cheque's issued and outstanding, and deposits outstanding.

Financial instruments -

The Organization initially measures its financial assets and liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in net income. Financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accrued expenses. There are currently no financial instruments subsequently measured at fair value.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. Any reversal is recognized in net income. There are no impairments in the current year.

Prepaid expenses -

Included in prepaid expenses are costs incurred to determine the rep teams for the following season. These costs include tryout ice, referee and other related costs which will be expensed when the rep teams have been determined.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory -

Inventory is stated at the lower of cost and market value. Market value is considered the replacement value or estimated realizable value, whichever is lower.

The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. The costs of purchase comprise the purchase price, import duties and non-recoverable taxes and transport, handling and other costs directly attributable to the acquisition of finished goods.

Income taxes -

The organization is not subject to federal or provincial income taxes pursuant to exemptions accorded to not-for-profit organizations in the income tax legislation.

Leases -

Leases are classified as either capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. Assets recorded under capital leases are amortized on a straight-line basis over the estimated useful lives of the respective assets on commencement of use of the related assets.

Donated Services -

The organization is dependent on the voluntary services of many individuals. Since these services are not normally purchased by the organization and because of the difficulty in estimating their fair value, these services are not recorded in these financial statements.

Revenue recognition -

The Organization follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of property, plant and equipment are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related property, plant and equipment.

Fees, tournaments, sponsorship, apparel sales and clinic revenues are recognized when earned, collection is reasonably assured and all significant obligations have been fulfilled.

Interest income is recognized when earned and collection is reasonably assured.

Donated materials and supplies are only recorded as revenue when the estimated fair market value of the items donated can be supported within the policy set out by the Organization, an example of such items are donated jerseys and socks.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

2. FINANCIAL RISKS AND CONCENTRATION OF RISK

The Organization is exposed to the following risks related to its financial assets and liabilities:

Credit risk -

Credit risk arises from the possibility that the entities to which the Organization sells may experience financial difficulty and be unable to fulfill their contractual obligations. This risk is mitigated by proactive credit management policies that include regular monitoring of the debtors' payment history. The Organization provides credit to its customers in the normal course of business. The main customer base is focused on the Barrie area, where other revenues from tournaments may come from customers within central Ontario. Actual exposure to credit losses has been minimal in prior years and there has been no change to the risk exposure from 2022. At year-end, the allowance for doubtful accounts is \$0 (2022 - \$0).

Liquidity risk -

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued expenses, coupon liabilities. The Organization expects to meet these obligations as they come due by generating sufficient cash flow from operations. There has been no change to the risk exposure from 2022.

Market risk -

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: foreign currency risk, interest rate risk and other price risk.

Foreign currency risk -

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization is not exposed to currency risk. There has been no change to the risk exposure from 2022.

Interest rate risk -

Interest rate risk is the risk that the fair value or future cash flows of a financial instruments will fluctuate because of changes in market interest rates. The Organization is not currently exposed to interest rate risk. There has been no change to the risk exposure from 2022.

Other price risk -

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization is not exposed to other price risk.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

3. LOAN RECEIVABLE

The loan receivable supports the Intermediate AA team, is non-interest bearing and repayable over four years in \$5,000 increments.

	<u>2023</u>	<u>2022</u>
Total receivable	\$ 5,000	\$ 9,000
Less: current portion	<u>5,000</u>	<u>4,000</u>
	<u>\$ 0</u>	<u>\$ 5,000</u>

4. PROPERTY, PLANT AND EQUIPMENT

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2023</u>	<u>Net 2022</u>
Rep sweaters	\$ 12,891	\$ 11,114	\$ 1,777	\$ 6,142
Tryout sweaters	5,352	1,784	3,568	4,460
Hockey equipment	27,640	9,213	18,427	0
Office furniture and equipment	15,310	11,846	3,464	1,153
Other capital asset	<u>463</u>	<u>308</u>	<u>155</u>	<u>309</u>
	<u>\$ 61,656</u>	<u>\$ 34,265</u>	<u>\$ 27,391</u>	<u>\$ 12,064</u>

Property, plant and equipment are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives as follows:

Rep sweaters	- 3 year straight line basis
Tryout sweaters	- 6 year straight line basis
Hockey equipment	- 3 year straight line basis
Office furniture and equipment	- 20% declining balance
Other capital asset	- 3 year straight line basis

5. UNAMORTIZED CAPITAL GRANTS

Unamortized capital grants represent a grant received from the City of Barrie restricted to purchase capital assets. These amounts are being amortized on the same basis as the capital asset group to which they relate. The changes for the year are as follows:

	<u>2023</u>	<u>2022</u>
Beginning balance	\$ 0	\$ 0
Amount received related to future periods	15,000	0
Amount recognized as revenue in the year	<u>(5,000)</u>	<u>0</u>
	<u>\$ 10,000</u>	<u>\$ 0</u>

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

6. NET ASSETS INVESTED IN PROPERTY, PLANT AND EQUIPMENT

The net assets invested in property, plant and equipment consists of the following:

	<u>2023</u>	<u>2022</u>
Net book value of property, plant and equipment	\$ 27,391	\$ 12,064
Unamortized Grants	<u>(10,000)</u>	<u>0</u>
Net assets invested in capital assets	<u>\$ 17,391</u>	<u>\$ 12,064</u>

The changes in net assets invested in property, plant and equipment is calculated as follows:

Purchase of property, plant and equipment	\$ 30,817	\$ 11,349
Amortization	(15,423)	(12,720)
Amortization of grants	5,000	0
Property plant and equipment grants	(15,000)	0
Net book value of property, plant and equipment sold	<u>(67)</u>	<u>(67)</u>
Change in net assets invested in property, plant and equipment	<u>\$ 5,327</u>	<u>\$ (1,438)</u>

7. RECEIPTS RECORDED NET OF DISBURSEMENTS

Promotional apparel consists of inventory purchased and sold throughout the year. The Organization works to provide apparel on a cost recovery basis to it's membership:

	<u>2023</u>	<u>2022</u>
Apparel sales	\$ 106,800	\$ 53,394
Apparel inventory expensed in the year	<u>(89,536)</u>	<u>(41,332)</u>
	<u>\$ 17,264</u>	<u>\$ 12,062</u>

Fundraising receipts reported net of disbursements consists of:

	<u>2023</u>	<u>2022</u>
Total receipts	\$ 51,499	\$ 1,224
Total disbursements	<u>(43,262)</u>	<u>0</u>
	<u>\$ 8,237</u>	<u>\$ 1,224</u>

8. LEASE COMMITMENTS

The Organization has entered into lease agreements for its premises and a facility use with minimum aggregate annual payments for the next five years as follows:

2024	\$ 61,425
2025	\$ 56,045
2026	\$ 55,312
2027	\$ 31,527
2028	\$ 32,205

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2023

9. GOVERNMENT ASSISTANCE

In prior years, the Organization applied for the Canadian Emergency Wage Subsidy (CEWS) as well as the Canadian Emergency Rent Subsidy (CERS). Eligibility for CEWS and CERS is based on meeting specific criteria.

The subsidies are reported net against their respective expense accounts, there were no such subsidies received in 2023:

	<u>2023</u>	<u>2022</u>
Canadian Emergency Wage Subsidy	\$ 0	\$ (2,087)
Total wages and salaries	<u>0</u>	<u>21,329</u>
Net wages and salaries expense	<u>\$ 0</u>	<u>\$ 19,242</u>
	<u>2023</u>	<u>2022</u>
Canadian Emergency Rent Subsidy	\$ 0	\$ (6,905)
Total office rent	<u>0</u>	<u>21,375</u>
Net office rent expense	<u>\$ 0</u>	<u>\$ 14,470</u>

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

4.

Presentation of Audited Financial Statements for the 2023-2024 Fiscal Year



BARRIE WOMEN'S HOCKEY ASSOCIATION

FINANCIAL STATEMENTS

APRIL 30, 2024

SMITH, SYKES, LEEPER & TUNSTALL LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

LICENSED PUBLIC ACCOUNTANTS

BARRIE WOMEN'S HOCKEY ASSOCIATION

FINANCIAL STATEMENTS

APRIL 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the directors of,
Barrie Women's Hockey Association.

Opinion

We have audited the accompanying financial statements of Barrie Women's Hockey Association, which comprise the statement of financial position as at **April 30, 2024** and the statements of changes in net assets, receipts and expenditures and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Barrie Women's Hockey 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Barrie Women's Hockey 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 Barrie Women's Hockey 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 Barrie Women's Hockey Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing Barrie Women's Hockey Association's financial reporting process.

Auditors' 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 auditors' 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 Barrie Women's Hockey 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 Barrie Women's Hockey 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 auditors' 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 auditors' report. However, future events or conditions may cause Barrie Women's Hockey 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.

Smith, Sykes, Leeper & Tunstall LLP

**CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants**

Barrie, Ontario.
May 5th, 2025.

BARRIE WOMEN'S HOCKEY ASSOCIATION
(Incorporated Under the Laws of Ontario)
BALANCE SHEET
APRIL 30, 2024

	2024	2023
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 206,178	\$ 308,820
Accounts receivable	43,389	41,850
Inventory	40,355	40,676
Prepaid expenses	41,545	28,871
HST recoverable	668	278
Current portion of loan receivable	<u>0</u>	<u>5,000</u>
	332,135	425,495
Property, plant and equipment (Note 4)	44,699	27,391
	\$ 376,834	\$ 452,886
<u>LIABILITIES</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 43,201	\$ 86,849
Deferred contribution	4,705	3,325
Deferred fees and deposits	57,950	84,800
Government remittances payable	<u>220</u>	<u>909</u>
	106,076	175,883
Unamortized capital grants (Note 5)	<u>5,000</u>	<u>10,000</u>
	111,076	185,883
<u>NET ASSETS</u>		
Invested in property, plant and equipment (Note 6)	39,699	17,391
Unrestricted net assets	<u>226,059</u>	<u>249,612</u>
	265,758	267,003
	\$ 376,834	\$ 452,886

Approved on Behalf of the Board,

_____, Director.

_____, Director.

The accompanying notes are an integral part of these financial statements.

**BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED APRIL 30, 2024**

	2024			2023
	Invested in Property, plant and equipment	Unrestricted	Total	Total
Net assets, beginning of the year	\$ 17,391	\$ 249,612	\$ 267,003	\$ 282,897
Excess of revenues over expenditures	0	(1,245)	(1,245)	(15,894)
Changes in net assets invested in property, plant and equipment (Note 6)	22,308	(22,308)	0	0
NET ASSETS, END OF THE YEAR	\$ 39,699	\$ 226,059	\$ 265,758	\$ 267,003

The accompanying notes are an integral part of these financial statements.

**BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED APRIL 30, 2024**

	2024	2023
REVENUE		
Competitive Team Fees	\$ 449,412	\$ 464,131
Registration Fees	366,732	306,469
Tournaments	224,480	189,124
Clinics	55,105	25,200
Promotional apparel, net of expenditures (Note 7)	20,639	17,264
Sponsors and donations	17,932	12,800
Interest	14,278	10,207
City of Barrie grant (Note 5)	5,000	5,000
Fundraising, net of expenditures (Note 7)	1,131	8,237
Ontario Trillium Fund	0	7,317
	1,154,709	1,045,749
OPERATING EXPENSES		
Ice rentals	598,763	536,402
Tournaments	158,936	139,343
Referees	74,329	72,837
Clinics	72,156	56,305
OWHA league and insurance fees	60,278	45,122
Office and miscellaneous	43,535	41,367
Equipment and supplies	37,554	22,417
Office Rent	32,928	21,832
Amortization	23,199	15,423
Wages and benefits	23,550	27,052
Professional fees	22,633	18,713
Team pictures	4,227	3,242
Trophies	3,866	2,934
Deficit from 22/23 Intermediate AA team	0	58,654
	1,155,954	1,061,643
EXCESS OF (EXPENDITURES OVER REVENUES) FOR THE YEAR	\$ (1,245)	\$ (15,894)

The accompanying notes are an integral part of these financial statements.

BARRIE WOMEN'S HOCKEY ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED APRIL 30, 2024

	2024	2023
CASH PROVIDED BY (USED FOR)		
OPERATIONS		
Excess of (expenditures over revenues) for the year	\$ (1,245)	\$ (15,894)
Items not requiring an outlay of cash:		
Amortization	23,199	15,423
(Gain) on disposal of property, plant and equipment	<u>(1,513)</u>	<u>(957)</u>
	20,441	(1,428)
Changes in operating working capital		
Accounts receivable	(1,539)	6,126
Inventory	321	(5,126)
Prepaid expenses	(12,674)	(3,501)
HST recoverable	(390)	288
Current portion of loan receivable	5,000	(1,000)
Accounts payable and accrued expenses	(43,648)	66,556
Deferred contributions	1,380	(2,552)
Deferred fees and deposits	(26,850)	62,350
Government remittances payable	<u>(689)</u>	<u>326</u>
	<u>(79,089)</u>	<u>123,467</u>
CASH (USED FOR) PROVIDED BY OPERATIONS	<u>(58,648)</u>	<u>122,039</u>
FINANCING		
(Decrease) increase in unamortized capital grants	<u>(5,000)</u>	<u>10,000</u>
CASH (USED FOR) PROVIDED BY FINANCING	<u>(5,000)</u>	<u>10,000</u>
INVESTING		
Decrease in loan receivable	0	5,000
Additions to property, plant and equipment	(40,659)	(30,817)
Proceeds on disposal of property, plant and equipment	<u>1,665</u>	<u>1,024</u>
CASH (USED FOR) INVESTING	<u>(38,994)</u>	<u>(24,793)</u>
NET CHANGE IN CASH POSITION	<u>(102,642)</u>	<u>107,246</u>
Cash position, beginning of the year	308,820	201,574
CASH POSITION, END OF THE YEAR	\$ 206,178	\$ 308,820

The accompanying notes are an integral part of these financial statements.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization -

The Organization was incorporated December 16, 1994 under the Ontario Corporations Act as a corporation without share capital. The object of the organization is to promote, foster and encourage the development of women's hockey.

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-For-Profit Organizations (ASNPO) and include the following significant accounting policies:

Use of estimates -

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations (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 revenue and expenses during the year. Significant items subject to such estimates and assumptions include the estimated useful lives of property, plant and equipment; and the valuation allowances for accounts receivable. Actual results could differ from those estimates.

Cash and cash equivalents -

Cash consists of cash on deposit, cheque's issued and outstanding, and deposits outstanding.

Financial instruments -

The Organization initially measures its financial assets and liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in net income. Financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accrued expenses. There are currently no financial instruments subsequently measured at fair value.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down is recognized in net income. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. Any reversal is recognized in net income. There are no impairments in the current year.

Prepaid expenses -

Included in prepaid expenses are costs incurred to determine the competitive teams for the following season. These costs include tryout ice, referee and other related costs which will be expensed when the rep teams have been determined.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Inventory -

Inventory is stated at the lower of cost and market value. Market value is considered the replacement value or estimated realizable value, whichever is lower.

The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. The costs of purchase comprise the purchase price, import duties and non-recoverable taxes and transport, handling and other costs directly attributable to the acquisition of finished goods.

Income taxes -

The organization is not subject to federal or provincial income taxes pursuant to exemptions accorded to not-for-profit organizations in the income tax legislation.

Leases -

Leases are classified as either capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred. At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair value at the beginning of such lease. Assets recorded under capital leases are amortized on a straight-line basis over the estimated useful lives of the respective assets on commencement of use of the related assets.

Donated Services -

The organization is dependent on the voluntary services of many individuals. Since these services are not normally purchased by the organization and because of the difficulty in estimating their fair value, these services are not recorded in these financial statements.

Revenue recognition -

The Organization follows the deferral method of accounting for contributions.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of property, plant and equipment are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related property, plant and equipment.

Fees, tournaments, sponsorship, apparel sales and clinic revenues are recognized when earned, collection is reasonably assured and all significant obligations have been fulfilled.

Interest income is recognized when earned and collection is reasonably assured.

Donated materials and supplies are only recorded as revenue when the estimated fair market value of the items donated can be supported within the policy set out by the Organization, an example of such items are donated jerseys and socks.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

2. FINANCIAL RISKS AND CONCENTRATION OF RISK

The Organization is exposed to the following risks related to its financial assets and liabilities:

Credit risk -

Credit risk arises from the possibility that the entities to which the Organization sells may experience financial difficulty and be unable to fulfill their contractual obligations. This risk is mitigated by proactive credit management policies that include regular monitoring of the debtors' payment history. The Organization provides credit to its customers in the normal course of business. The main customer base is focused on the Barrie area, where other revenues from tournaments may come from customers within central Ontario. Actual exposure to credit losses has been minimal in prior years and there has been no change to the risk exposure from 2023. At year-end, the allowance for doubtful accounts is \$0 (2023 - \$0).

Liquidity risk -

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued expenses, coupon liabilities. The Organization expects to meet these obligations as they come due by generating sufficient cash flow from operations. There has been no change to the risk exposure from 2023.

Market risk -

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: foreign currency risk, interest rate risk and other price risk.

Foreign currency risk -

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization is not exposed to currency risk. There has been no change to the risk exposure from 2023.

Interest rate risk -

Interest rate risk is the risk that the fair value or future cash flows of a financial instruments will fluctuate because of changes in market interest rates. The Organization is not currently exposed to interest rate risk. There has been no change to the risk exposure from 2023.

Other price risk -

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Organization is not exposed to other price risk.

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

3. LOAN RECEIVABLE

The loan receivable supports the Intermediate AA team, is non-interest bearing and repayable over four years in \$5,000 increments.

	<u>2024</u>	<u>2023</u>
Total receivable	\$ 0	\$ 5,000
Less: current portion	<u>0</u>	<u>5,000</u>
	<u>\$ 0</u>	<u>\$ 0</u>

4. PROPERTY, PLANT AND EQUIPMENT

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2024</u>	<u>Net 2023</u>
Competitive sweaters	\$ 32,124	\$ 14,330	\$ 17,794	\$ 1,777
Leasehold improvements	13,098	1,310	11,788	0
Tryout sweaters	5,352	2,676	2,676	3,568
Hockey equipment	28,324	18,654	9,670	18,427
Office furniture and equipment	15,310	12,539	2,771	3,464
Other capital asset	<u>463</u>	<u>463</u>	<u>0</u>	<u>155</u>
	<u>\$ 94,671</u>	<u>\$ 49,972</u>	<u>\$ 44,699</u>	<u>\$ 27,391</u>

Property, plant and equipment are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives as follows:

Competitive sweaters	- 3 year straight line basis
Leasehold improvements	- Straight line over the term of the lease
Tryout sweaters	- 6 year straight line basis
Hockey equipment	- 3 year straight line basis
Office furniture and equipment	- 20% declining balance
Other capital asset	- 3 year straight line basis

5. UNAMORTIZED CAPITAL GRANTS

Unamortized capital grants represent a grant received from the City of Barrie restricted to purchase capital assets. These amounts are being amortized on the same basis as the capital asset group to which they relate. The changes for the year are as follows:

	<u>2024</u>	<u>2023</u>
Beginning balance	\$ 10,000	\$ 0
Amount received related to future periods	0	15,000
Amount recognized as revenue in the year	<u>(5,000)</u>	<u>(5,000)</u>
	<u>\$ 5,000</u>	<u>\$ 10,000</u>

BARRIE WOMEN'S HOCKEY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
APRIL 30, 2024

6. NET ASSETS INVESTED IN PROPERTY, PLANT AND EQUIPMENT

The net assets invested in property, plant and equipment consists of the following:

	<u>2024</u>	<u>2023</u>
Net book value of property, plant and equipment	\$ 44,699	\$ 27,391
Unamortized Grants	<u>(5,000)</u>	<u>(10,000)</u>
Net assets invested in capital assets	<u>\$ 39,699</u>	<u>\$ 17,391</u>

The changes in net assets invested in property, plant and equipment is calculated as follows:

Purchase of property, plant and equipment	\$ 40,659	\$ 30,817
Amortization	(23,199)	(15,423)
Amortization of grants	5,000	5,000
Property plant and equipment grants	0	(15,000)
Net book value of property, plant and equipment sold	<u>(152)</u>	<u>(67)</u>
Change in net assets invested in property, plant and equipment	<u>\$ 22,308</u>	<u>\$ 5,327</u>

7. RECEIPTS RECORDED NET OF DISBURSEMENTS

Promotional apparel consists of inventory purchased and sold throughout the year. The Organization works to provide apparel on a cost recovery basis to it's membership:

	<u>2024</u>	<u>2023</u>
Apparel sales	\$ 119,669	\$ 106,800
Apparel inventory expensed in the year	<u>(99,030)</u>	<u>(89,536)</u>
	<u>\$ 20,639</u>	<u>\$ 17,264</u>

Fundraising receipts reported net of disbursements consists of:

	<u>2024</u>	<u>2023</u>
Total receipts	\$ 12,037	\$ 51,499
Total disbursements	<u>(10,906)</u>	<u>(43,262)</u>
	<u>\$ 1,131</u>	<u>\$ 8,237</u>

8. LEASE COMMITMENTS

The Organization has entered into lease agreements for its premises and a facility use with minimum aggregate annual payments for the next five years as follows:

2025	\$ 54,124
2026	\$ 55,312
2027	\$ 31,527
2028	\$ 32,205
2029	\$ 16,272

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

5.

Review of Preliminary Financial Statements for the 2024-2025 Fiscal Year



2024-2025 Annual General Meeting

Barrie Women's Hockey Association

Preliminary financial statements for the recently completed 2024-2025 fiscal year will be provided at the meeting.

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

6.

President's Report



President's Report

2024-25 Annual General Meeting • May 26, 2025

The BWA continued to experience continued growth in the 2024-25 season, through all of our programs – youth house league, competitive, and adult women's league.

- After expanded the Adult Women's League into 2 division in the 2023-24 season, shifting the Tier 1 level to Monday nights for the 2024-2025 season saw a doubling from 4 teams to 8 teams in this division, resulting in an all time high of 12 teams and 202 players for the league.
- A total of 19 youth competitive teams were rostered for the 2024-2025 season – up from 17 in the previous season, and only one team shy of the record of 20 teams in the 2018-19 season.
- Our youth house league program saw 301 players rostered to 21 teams – up from 295 players in the 2023-24 season (which is impressive, given that our competitive program increased by 34 players, which would normally result in a decrease in house league players)
- Record combined participation in our Sharkfest and Family Day Winter Classic tournaments, resulting in the highest net profit seen from these events – for the second season in a row.
- Another exciting sold-out year of the First Shift program, even after doubling capacity from 30 to 60 after adding a second session.

In addition to all of these items, our Barrie Jr. Sharks once again had a record setting year – building on the success of the previous 2023-24 season. The 2024-2025 Jr. Sharks this year's U22-AA team finished with a team record 31 wins and repeated their 7th place finish for the second season in a row. After winning their first-round playoff series, the Jr. Sharks played in the Bronze Medal Final at the U22 Elite League Championship Weekend for the second year in a row, this time bringing home the bronze medal.

In addition to all of the exciting ways we improved our on-ice programs this year, the BWA Board of Directors continued to modernize and improve the BWA's Policies and Procedures, including:

- updating our refund procedures
- defining a standard process for disciplinary hearings and related investigations
- formalizing competitive coach compensation structures after a multi-year pilot project
- clarifying and improving tryout and selection processes after significant updates in the 2023-24 season.

Looking forward to the 2024-2025 season, the Board of directors plans to develop longer term strategic plans to chart the future course for the association. Continued growth means the BWA is an important point where we need to carefully consider whether it's possible to meet the growing needs of our members as a primarily volunteer-based organization. Every year the workload required on our Board members seems to be increasing significantly, as we strive (and in some cases struggle) to meet the ever-expanding expectations of our members, and I don't believe the current path of the organization will be permanently sustainable. In the 2025-2026 season, in addition to supporting continued player growth, it will be important for the Board to carefully consider whether other approaches are necessary to manage the work of the association – including possible structures which would allow for sharing the work with other volunteers or professional management.

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

7.

Board of Directors' Reports





Chief Trainer Final Report 2024-2025

Another incredible year has wrapped up, and our trainers truly excelled in reporting injuries and ensuring all necessary paperwork was submitted to Hockey Canada.

This season, we recorded a total of 36 injuries, with 24 being suspected concussions. Thanks to everyone's diligence, all incidents were promptly reported and sent to OWHA.

As my time on the board comes to a close, I'm eager to share my knowledge with my successor, empowering her to continue supporting our outstanding trainers throughout the 2025-2026 season.

Sincerely

Anita White

Chief Trainer

BWHA Director of Coach and Player Development Report- Year End Summary

Upon reflection, the past season has been a period of significant growth and enhancements for the development of both players and coaches. As the Director of Coach and Player Development, I continue to strive and focus on opportunities to help strengthen our association. Our vision remains dedicated to empowering and inspiring female athletes to pursue their passion for hockey, while creating ongoing opportunities for growth in both players and coaches.

Vision for Competitive Program

Our competitive program is recognized for its commitment to excellence, innovation, and holistic development. We aim to create an environment where athletes are challenged to reach their highest potential, both on and off the ice. Through strategic development and unwavering support, we strive to cultivate a culture of resilience, teamwork, and sportsmanship. Our program is dedicated to fostering a community where athletes can thrive, build lasting relationships, and develop the skills necessary to succeed at the highest levels of competition. We aspire to be a beacon of excellence, and inspiring future generations of athletes to pursue their dreams with passion and determination.

Vision for House League Program

The vision is to establish a vibrant and inclusive house league program that provides a welcoming environment for athletes of all skill levels. Aiming to foster a sense of community and camaraderie, where players can enjoy the sport, develop their skills, and build lasting friendships. Through structured training, supportive coaching, and engaging activities, we strive to create a positive and fun atmosphere that encourages participation and personal growth. We are committed to promoting fair play, teamwork, and sportsmanship, ensuring that every player feels valued and motivated to reach their full potential.

Summary of Initiatives Executed in the 2024/2025 Season

High Performance Program: This program was met with great satisfaction from participants, tailored to help players maintain and excel at the highest level of performance. We will continue to enhance the program to meet growing needs.

Coaching Support & Development: We continued to acknowledge the hard work of our volunteer coaches by providing support measures aimed at growth. This included our "Coach the Coach" program with Two Way Hockey, offering opportunities for drills and technique improvement. Competitive coaches were given access to resources for personalized assistance. To support our dedicated coaches and acknowledge their invaluable contributions, we introduced a pilot program for reimbursement, aimed at alleviating some of the financial burdens associated with coaching and encouraging continued professional development.

DS Program: Through collaboration with the House League Director, we successfully launched teams for U11, U13, U15, and U18. The return of this program was captivating, and we are committed to continuing its planning to enhance opportunities for players within the House League system.

Skill Enhancement : Affordable development opportunities to players at all levels through a comprehensive sixteen-week program. This initiative was shared between the House League and the competitive program, ensuring broad access to high-quality training. Highlights included power skating sessions led by Olympian Vanessa Crone, focusing on enhancing skating techniques and speed. On-Ice hockey skills training, conducted by the development team at the NTR, these sessions aimed to improve overall hockey skills.

Goalie Training: A dedicated twelve-week program designed by Greg Redquest to refine, enhance, and attract all skill levels.

Additionally, we supported the mental performance of our athletes through the Flow State Program by Amy Ford, which is specifically designed to accelerate mental resilience and focus.

BWHA Coach Development Survey: In 2024, a survey was distributed to all parents of players on competitive teams to gather feedback and gain insights on ways to improve and build on our program. The survey was conducted using software that ensured anonymous submissions to encourage honest feedback on opportunities for program improvement.

Strategic Improvement Initiatives for 25'/26'

For the upcoming season, I aim to repeat and build on the initiatives mentioned above and continue to enhance our programming for sustainability and scalability to ensure the continued success of our players.

- **Goalie Development Strategies:** Exploring additional opportunities and providers to build our goalie development program for players and coaches.
- **Mentorship Program:** leverage the expertise and experiences of past BWHA players to support our coaching staff and athletes, fostering a culture of continuous improvement.
- **Enhanced Coaching Support:** Continue to provide comprehensive support to our coaches, both on and off the ice focusing on ways to enhance resources for training and development. Other areas of focus are mentorship, resource allocation, financial assistance, mental health, recognition, communication, and collaboration. This holistic approach ensures our coaches are well-equipped, motivated, and valued, enabling them to deliver the highest quality training and guidance to our athletes.
- Continue to search for more female instructors and coaches to serve as powerful role models for our athletes and inspire them to become future leaders.
- Look for ways to maintain a positive and enriched experience for all our players, ensuring they enjoy their time with BWHA and continue to grow both on and off the ice.

BWHA AMG Report

Prepared by: Jay Zealand, Director of Competitive

Date: May 2025

OVERVIEW

This season has marked a significant step forward for the BWHA in terms of transparency, preparation, and communication. Our efforts have been focused on building strong team environments, increasing support for coaches, and ensuring fairness and integrity in decision-making. As a result, we've seen a more inclusive, organized, and productive atmosphere across the association.

COACHING & TEAM SUPPORT

In early March, we hosted our first coaches' meeting for the upcoming season—a highly collaborative session centered on team culture, alignment of goals, and BWHA policy expectations. The meeting also provided a valuable space for sharing best practices and preparing for tryouts.

This season also included:

- **Ongoing support and accountability discussions**, including regular communication with coaches to review challenges and offer guidance.
 - **Direct intervention with teams as needed**, where player-coach relations and accountability were addressed through collaborative planning, to help coaches implement improvement.
 - **Roster and player movement support** teams that needed midseason assistance through departures and injuries.
-

COACHING PROCESS & DEVELOPMENT

The coaching application and evaluation process has been streamlined and reinforced with clear timelines. Observations of current coaches are underway, paired with insights from development surveys to inform hiring decisions for the 2025–2026 season.

We continue to work with coaches on:

- Completing required **certifications**
 - Updating **vulnerable sector checks** in advance of the season
 - Ensuring adherence to **Hockey Canada programming**, with a continued emphasis on skill development over excessive gameplay.
-

PLAYER DEVELOPMENT & WELLNESS

Our high-performance teams have launched their programming for the season, including:

- New **mental game seminars** led by Taylor Staden, with sessions for both players and parents.
 - A continued commitment to full bench usage and proper AP player call-ups.
 - Smooth integration of a **German exchange player**, who is being welcomed into the U18-A1 team.
-

ISSUES & CONFLICT RESOLUTION

We remain committed to addressing issues with transparency and accountability by ensuring thorough reviews, respectful handling of team transitions, and monitoring player suspensions. Our efforts in reclassification will be a focus for this season, with requests acknowledged and policy development in progress to provide clear criteria. Operational improvements are being made across various aspects to enhance the overall functioning of the teams and programs.

KEY TRENDS & SUCCESSES

- **Improved transparency** in decisions and policies
 - **Increased collaboration** between coaches and association leaders
 - **Greater consistency** in communication and planning
 - **Ongoing alignment** with OWHa and Hockey Canada standards
 - **Stronger focus on player experience**, development, and safety
-

CLOSING

This year's progress reflects our collective effort to strengthen the foundation of the BWAH. By working closely with coaches, families, and volunteers, we are creating an environment where athletes can thrive—on and off the ice. Thank you to everyone who has contributed to these ongoing improvements and to the success of our players and teams.

Final remarks are reserved for all the volunteers in the associations; the BWAH doesn't happen without you – THANK YOU! Your dedication, passion, and countless hours of hard work make it possible for us to provide a supportive and enriching environment for our athletes. Whether it's organizing events, assisting with administrative tasks, or offering moral support, your contributions are invaluable. We recognize the sacrifice and effort each volunteer puts in, and we are profoundly grateful for your unwavering commitment. Together, we are fostering a community where athletes can grow, both on and off the ice.

Annual Report - Director of Equipment & Apparel

2024 – 2025 Annual General Meeting

2025 marks the end of my 2 year term as Director of Equipment and Apparel. The precessing two years have been challenging in both time commitments and workload, but rewarding just the same, attempting to create positive changes and a better hockey environment for our players. I will not be seeking to run in this position again due to time commitments.

BWHA Apparel Store

We continue to utilize the online BWHA Apparel Store to allow BWHA families to select and order all BWHA apparel for their players. Updates to the site and new products have been added and continually adjusted to reflect request of members and the BWHA Board. A continued investigation to allow online payment on the site is ongoing.

Office Location at 511 Welham Rd, Unit 16

Renovations of the office space are to begin in 2025 to allow better use of meeting space and to reinforce upper storage areas, allowing all equipment to be organized more efficiently and effectively. Having been in the space for the last 15 months, it has allowed a more organized approach to equipment and allowed keeping additional stock of items.

Youth and Women's House League

The BWHA Youth House League program continues to grow, creating opportunities or players and coaches to grow and succeed, with the hope to support the Competitive program. BWHA allows female hockey players access to hockey from the FUNdamental U7 program through our U18 division, with additional opportunities for coaches to gain valuable experience in mentorship, guidance and coaching. Through collaboration with both our Director of Youth House League and Director of Women's House League, we assisted with the following, to ensure our players, volunteers and team staff had what they needed to have a successful and safe season.

- The BWHA continued to work with the Tim Hortons TIMBIT Hockey program throughout the 2024/25 hockey season and into the 2024/25 season. Tim Hortons restaurants support over 90000 youth hockey players by providing jerseys to all players at the FUNdamentals (U7), and U9 age groups. This saved the BWHA approx. \$3000 in costs to outfit our teams. Going forward into the 2025/26 season, Tim Hortons has discontinued it's support of the U9 hockey program, downloading the additional cost of jerseys and socks back onto the BWHA.
- For the 2024/25 season, the BWHA again partnered with the McDonalds AToMiC hockey program which sponsors hockey programs at the U11 level for over 50000 players in Canada. Jerseys and socks are provided to players, saving the BWHA approx. \$1500-\$2000 annually. These sponsors working with the BWHA, allow the growth of female hockey to continue and we thank them for it.
- All Youth House League players in U13, U15 and U18 were provided socks and jerseys for the season.
- All Women's Adult League players were also provided socks and jerseys to use for the season and since have been returned to the office for redistribution in the upcoming season, as this allows for costs to remain as low as possible for these recreational players. For this past 2024/25 season Woman's League had swelled to 12 teams, adding some additional logistic considerations that we were able to overcome to accomodate the additional teams. We hope to watch continued growth in Woman's League for the upcoming season..
- The BWHA provides for use to each Youth House League team, and some of our Women's House League teams, a set of goalie equipment to use for the season. All were sanitized and inspected

before being distributed to the teams for the 2024/25 season. All have since been successfully returned.

- Our BWAH goalie gear will be sanitized, reviewed and repaired over the summer months, so it is ready to be reissued in the fall to support our 2025-26 House League season.
- Any equipment in disrepair will be discarded and new or lightly used equipment will be purchased in its place, to ensure we are keeping our players safe and that our goalie equipment is up to current standards. We will investigate options to add to our inventory, especially smaller sized equipment ..
- All House League coaches are also given the ability to borrow pucks and pylons, to assist with their practices, with a nominal deposit made, which is returned to them at the end of the season, through successful return of these items.
- Jersey sets were provided to facilitate the U9 through U18 House League evaluation process. This allowed for ease of player identification and evaluation by the House League coaches, as they attempted to obtain parity with each category.
- DS Jerseys and socks were provided to the teams, to be used throughout their season in game play against other centers.

Competitive League

- Reviews and feedback for the new Competitive Away (Navy) jersey were overwhelmingly positive in regards to feedback. The red name bars and numbering allowed a bit of a contrast to the BMHA Barrie Colts colour scheme.
- All Competitive teams were provided a set of Game jerseys & socks (Home – White & Away – Navy), a set of C's and A's, along with team sets of practice jerseys and socks.
- We are still in the process of collecting all Competitive team Game jerseys and expect them to all been returned to the BWAH office.
- All remaining retired Home – White jerseys and retired Away-Navy jerseys are available for sale through the BWAH Apparel portal and at the BWAH offices.
- Goalie gear was provided to our U9 and U11 Competitive teams for use in accordance with Hockey Canada's requirements
- Additional team equipment and apparel items was coordinated and supplied to various Competitive teams, such as: team water bottle sets, team jersey sponsor panels, etc.

Tournaments

- The BWAH set up an apparel table at this year's Sharkfest Competitive tournament. Sales were successful and an apparel table should continue into the upcoming year.
- The BWAH Apparel table was set up at this year's Family Day Classic House League tournament in February. This allowed not only BWAH members, but those visiting Barrie for this tournament, an opportunity to purchase BWAH apparel. The two day apparel sales were approx. \$3200.

Apparel

- A year end inventory count was conducted on May 2nd, 2025, which had our independent Auditor present for the counting process. This followed the same process as previous season end counts. Please reference both our BWAH Financial report and the Auditor's report, which will reflect on the revenues generated by the BWAH apparel program in 2024/25 and the inventory. We always attempt

to keep inventory at a reasonable level, so that the BWHa is not carrying too much inventory over the summer months.

- Challenges from certain manufacturers due to discontinuing of products has caused us to examine alternate products for the upcoming season. Quality and cost are the forefront of the decision making process in exploring options going forward. Some decisions still need to be made going forward on item options.
- We will continue to work with our vendors, to keep costs as reasonable as possible, so that we can continue to provide BWHa apparel both on and off ice, at an affordable rate and at high quality. We bid Tim Viktil a happy retirement as he has closes Pro Star Power Excellence in Barrie. Pro Star has been a supplier and supporter of the BWHa for numerous years and his support has been welcomed and appreciated during my tenure in this position. Locally, we have begun to work with 400 Source for Sports as a supplier and look forward to their support and expertise moving forward.
- In 2024/25 the BWHa introduced a navy long sleeve drifit shirt with "Sharks Hockey" on the front for our hase. Reaction has been positive.

The role of Director of Equipment and Apparel was my first time in such a position. I did not grow up in a hockey environment, but sought to contribute to my daughters hockey career any way that I could. I wish my successor all the best in taking over this role and to all players, parents, and Boards members a thank you for the opportunity.

Michael Quirk

Director of Officials Year-End Report – 2024-2025

Game Statistics

Competitive Games: 349

House League Games: 192

Adult House League Games: 110

Development Stream Games: 16

Sharkfest: 232

Winter Classic: 179

2025 Try-Out Exhibition: 22 Games

Total: 1100 Games

This represents a 16% increase in games year-over-year (YOY).

23/24 Games: 945

22/23 Games: 869

Roster

The total roster for the regular season comprised 67 referees and 24 timekeepers. This marks an increase of 3 referees and 12 timekeepers compared to last season.

Game Assigning System

This was our second full season using the current game assigning system with no reported issues.

Game Fees

There will be no changes to the game fees for the 2025-2026 season. We are entering the second year of our current fee structure.

Clinics & 2025 Hiring

BWHA will again host entry and intermediate referee clinics in September. Detailed information will be made available on bwha.ca over the upcoming months.

Coaching and Development

We have added two additional officiating coaches to our roster, bringing the total to six coaches. Collectively, they conducted over 130 coaching sessions this past season. These sessions are essential for the development and retention of our newer officials.

Additionally, five officials attended the Level 3 upgrade clinic, all of whom passed and earned their HCOP Level 3 status.

Mike Robinson – Director of Officials



Communications and Marketing

AGM Report 2024-25 Season

Website

- We continue to use Sportsheadz for our website, team pages and apps. This system is working well and is easy to maintain and update. We continue to ensure that our information is up to date and reflects changes made through the OWHA/RAMP systems.

Newsletters

- Newsletters were sent monthly using the CleverReach system starting in the fall to provide information to all members about opportunities, news, updates and information. This has been an effective way to get information out to members regularly without it being too many emails.

Social Media

- Regular posts were made on social media to inform members about BWA news, highlights and information.
- Teams provided their tournament and playoff successes and community volunteering/assistance projects

2025-26 Season Plans

- Continue with regular website, newsletters and social media updates
- Provide options to coaches and managers to share updates on their team achievements
- Create classroom and training opportunities through the office renovation project available to all teams
- Connect with local media to provide news releases on achievements of our teams and members

Sponsorship & Fundraising Report 2024/2025 Season

A heart felt thank you to all our sponsors for their generous contributions. The financial help our community provides makes it possible for our athletes to play a sport they love and removes barriers. We look forward to working with you next season.

BWHA House League, General Sponsors & Advertising : \$22,350 (includes approximate value of in-kind contributions)

Tim Horton's	Powerline Screen
McDonalds	Pro Star Sports
Dominoes	Paul Sadlon Motors
Scotiabank	Summer Skates
Take 5 Oil Changers	Pie
Two Way Hockey	OZ Sports
Pro Hockey Life	Mind to Muscle

Tournament Vendors and Sponsorships: \$3270.75

Ice'd Pink: \$3715.47 raised for the Canadian Cancer Society at our event in October.

Plans for the 2025/2026 season:

Pickleball Tournament September
Expand Tournament Vendors
Seek out additional Sponsors
Continue Bauer partnership with the First Shift program

Tournament Director Report – 2024/2025 AGM

Sharkfest Rep Tournament (November 15-17, 2024):

OVERVIEW			
	2024 Statistics	2023 Statistics	2024 vs. 2023
# Teams	99	90	+ 9 teams
# Games Played	232	230	+ 2 games
# Divisions	15	15	<i>no change</i>
# Hours Ice Used for Game Time	281.5	244.5	+ 37 hrs
# Hours Ice Unused	22.25	42.5	- 20 hrs
REVENUE			
	2024 Statistics	2023 Statistics	2024 vs. 2023
Registration Fees	\$150,605.00	\$136,350.00	+ 10.45%
Discounts (fee reductions)	\$0.00	(\$2,040.00)	+ 150.00%
Hotel Revenue	\$ 6,896.00	\$2,560.00	+ 169.38%
Vendor Revenue	\$1,778.25	\$1,598.00	+ 11.28%
TOTAL REVENUE:	\$159,279.25	\$138,468.00	+ 15.03%
EXPENSES			
	2024 Statistics	2023 Statistics	2024 vs. 2023
Ice Rental Cost	\$65,096.09	\$53,563.55	+ 21.53 %
Ice Rental Cost – unused ice	\$5,507.04	\$11,037.02	- 50.10 %
Facilities Rental	\$1,798.40	\$2,135.70	- 15.79%
Referees & Timekeepers	\$27,961.44	\$24,224.57	+ 15.43%
Medals	\$5,830.80	\$5,729.10	+ 1.78%
Arena Banners & Awards ¹	\$2,451.25	\$1,734.52	+ 41.32%
OWHA Sanction Fee	\$990.00	\$900.00	+ 10%
Other Expenses ²	\$2,042.33	\$30.56	+ 6583 %
TOTAL EXPENSES:	\$111,677.35	\$99,355.02	+ 12.40%
NET INCOME:	\$47,601.90	\$39,112.98	+ 21.70%

¹Arena Banners & Awards = gold & silver medals, champion banners & “A4A” player of the game awards.

²Other Expenses = pizza/water for officials, game pucks, hotel for tournament director.

Tournament Director Report – 2024/2025 AGM

Winter Classic House League Tournament (February 15-17, 2025):

OVERVIEW			
	2024 Statistics	2023 Statistics	2024 vs. 2023
# Teams	77	61	+ 16 teams
# Games Played	179	149	+ 30 games
# Divisions	9	7	+ 2 divisions
# Hours Ice Used for Game Time	206	174.5	+ 31.5 hours
# Hours Ice Unused	29.25	30.5 [*]	- 1.25 hours
REVENUE			
	2024 Statistics	2023 Statistics	2024 vs. 2023
Registration Fees	\$100,815.00	\$79,795.00	+ 26.34%
Discounts (fee reductions) ¹	(\$3,885.00)	\$0.00	- 150.00%
Hotel Revenue	\$4,960.00	\$4,808.00	+ 3.16%
Vendor Revenue	\$2,415.00	\$1,409.00	+ 71.40%
TOTAL REVENUE:	\$104,305.00	\$86,012.00	+21.27%
EXPENSES			
	2024 Statistics	2023 Statistics	2024 vs. 2023
Ice Rental Cost	\$41,864.54	\$31,369.95	+ 33.45%
Ice Rental Cost – unused ice	\$6,871.83	\$7,842.48 [*]	- 12.38%
Facilities Rental	\$1,832.30	\$3,254.40	- 43.70%
Referees & Timekeepers	\$14,730.00	\$11,759.00	+ 25.27%
Medals ²	\$5,141.50	\$2,791.10	+84.21%
Arena Banners & Awards	\$813.60	\$630.54	+ 29.03%
OWHA Sanction Fee	\$770.00	\$610.00	+ 26.23%
Other Expenses ³	\$1,444.69	\$0.00	+ 150.00%
TOTAL EXPENSES:	\$73,468.46	\$58,257.47	+ 26.11%
NET INCOME:	\$30,836.54	\$27,754.53	+ 11.10%

^{*}Wasted ice from 2023 estimated based on Sharkfest values.

¹Discounts = 3 teams given free registration to balance teams per division to even numbers for scheduling.

²Medals = ordered extra medals so each U9HL team went home with either a gold or silver medal (16 U9HL teams)

³Other Expenses = pizza/water for officials, hotel for tournament director.

Director of Adult Women's Hockey

2024-2025 Annual General Meeting

2024-2025 Season

- Thank you to Christa MacDougall for your help with this season.
- Thank you to Mike Robinson for providing the referees and time keepers.
- The season started in September 2024 and ended with Championship Day in March 2025.
- Since I have taken over the Adult Women's league in 2022-2023 I have managed to increase the teams from 4 to 12. With the participation almost doubling this year from 119 last year to 202 this year. The league has also grown into two divisions (recreational and competitive).
- Unfortunately , due to lack of ice availability this season a few teams were turned away.
- The recreational division was on Sunday nights at the Sadlon centre and the competitive division moved to Monday nights at Bayfield Rec Center.
- The Recreational division had 4 teams which I am hoping to grow to 6 teams next year.
- The Competitive division grew to 8 teams which I am hoping to grow to 10 teams next year.
- The women played 18 games this season plus championship day.
- The Blue Belle's won the recreational division and Georgian won the competitive division.
- On Championship day each participant received a Howies bag full of prizes. Stick tape, clear tape, grip tape, laces, hockey wax plus prizes from Warrior (tote bag, sunglasses, lanyards and pop sockets)
- The captain's additionally received headphones from Molson Canadian in their swag bags.
- Thank you to all the sponsors who so generously donated prizes for the women as well. These included, Niagara Falls Hilton and Casino, Cwench, 400 source for sports, Jim from Stroud sports, Domino's , Brand Blvd, Warrior, Molson Canadian and Howie's.
- There was approximately 50 prizes handed out to the women. Some of the bigger prizes included 3 free night stays at the Hilton, Howies prize pack, Skate Sharpening packages from 400 source, Hilton gift boxes valued around \$200 each, and cooler prize packs full of Cwench sports drinks.
- Goalie participation was increased this year with each team having a goalie.

- This season has been a success and many of the women reported they are looking forward to next year.

Next Season:

***Based on feedback from the women at Championship day I anticipate both divisions to grow next year.**

***Securing more ice will need to be a priority to accomplish this goal.**

***I have continued to foster my relationships with my sponsors over the past 3 seasons and have been discussing ways to increase their participation in sponsorship for both the adult women's league and the PWHA as a whole. (IE stick sponsors, equipment sponsorship and general hockey supplies)**

***Additionally I have been talking with my contacts in the PWHL and I am looking into securing game tickets for additional prizes in the Adult Women's League .**

***Trying to move the Sunday night league to a new rink.**

Youth House League Directors Report

Annual General Meeting - May 26, 2025

Well, another successful Simcoe Muskoka Girls Hockey League season has come and gone. This season we were able to have the U7 teams participate in some fun games amongst our SMGHL Partner Centres as well as a season fun day hosted by North Simcoe. Registration for all of our teams was amazing this season and allowed for us to have 4 U9, U11, U13, and U15 teams as well as 2 U18 teams. Our U18 division also expanded to provide 6 practices throughout the season. There were many opportunities for teams to participate in a number of tournaments as well as other fun activities such as the Timbits Jamboree held for the U7 and U9 players. We also were able to successfully have 4 DS teams this season from U11 to U18. This is the first time in many years that we had a U18 DS team.

The SMGHL was the biggest ever. All of partner centres continue to grow and expand their programs making the SMGHL even better. The SMGHL is looking forward to next season and planning is already underway. Our SMGHL partners will be taking on a bigger roll in planning and organizing the season.

The season wrapped up with Championship Weekend which was held amongst two centres, Huntsville hosted U9 and U11 and Barrie hosted U13, U15, and U18. Congratulations to all of our teams who participated in the weekend. There were some really exciting games, with some of the final games going into over time to decide the game winner.

To host a successful season, it takes many volunteers to make it all come together. We want to take a moment to thank all of the volunteers including the Division Convenors, Coaches, Assistant Coaches, Trainers, Managers and all those parents who offered to help their daughter's team. We could not do it without all of you.

First Shift: We were granted two First Shift programs this season, one in the Fall and one in the Spring. Both of these programs were full, 30 players in each session, that means we exposed 60 players to the game we all love. Those who participated in the Fall session were offered the opportunity to join our House League teams starting in January. The only exception we had was our U9 players since our teams were already full. We anticipate that many of these players will sign up with our program next season. Kate Gee will be the future coordinator of First Shift and she has already applied for next season and we are hopeful that we will again be granted two sessions.

The game of women's hockey continues to grow, and the future looks bright for girls/women to play such an exciting game. I can only imagine where this will be in the years to come.

Season planning for next season is underway. Coaching/Convenor applications will be on the website for the upcoming season. Keep your eyes on the website for updated information for the upcoming season. The season is set to start in September with development skates, followed by evaluation skates with teams being made after that. The 2025-2026 SMGHL season is anticipated to start October 4.

On a personal note, I will not be returning in the role of Director of Youth House League for the upcoming season. It has been a great 4 years, and it has been such an amazing experience. I have had the opportunity to meet so many amazing players and people and I know I will miss it. I will be around to help the new Director of Youth House League to get up and running and transition them into their new role. I am sure I will see you all around the rink throughout the season.

Thanks

Laura Carbis

Director of Youth House League

Registrar's Report

2024-25 Annual General Meeting • May 26, 2025

With the Registrar role currently vacant, this report has been prepared by the President.

2024-2025 Player Registrations:

Program	Participant Registrations	Teams Rostered
Youth House League	301	21
Development Stream (DS)*	85*	4
Competitive Program	327	19
Adult Women's League	202	12
Senior Competitive Teams	52	3
TOTAL Registrations	967	55
TOTAL Members	886	

*Since all Development Stream (DS) are registered house league players, this count is removed from total registrations to determine the number of total members for the 2024-2025 season.

2024-2025 Other Registrations

Program	Participant Registrations	Total Programs
Development Programs	184	14

2024-2025 Transfers / Releases

Association	House League*		Competitive		Total	
	In (From)	Out (To)	In (From)	Out (To)	In (From)	Out (To)
Brampton Girls Hockey Association	1			3	1	3
Caledon Girls Hockey Association			2	2	2	2
Central York Girls Hockey Association		2			0	2
Collingwood Girls Hockey Association		2	1		1	2
New Tecumseth Girls Hockey Association	2	1		3	2	4
North Simcoe Girls Hockey Association			6	3	6	3
North York Girls Hockey Association				2	0	2
Orillia Girls Hockey Associations	2	1	2	3	4	4
Other Associations		1	4	3	4	4
Total	5	7	15	19	22	26

* Transfer numbers include youth players only – adult players have not been included.



Secretary's Report

2024-2025 Annual General Meeting – May 26, 2025

As Secretary of the Board for the past season, my primary focus has been maintaining accurate and organized records of all board meetings, ensuring minutes were recorded, approved, and distributed in a timely manner.

In addition to my core responsibilities, I was asked to assist with some registrar-related tasks during a transitional period. In this capacity, I familiarized myself with the RAMP registration system to better support our association's needs. Some of my contributions included:

- Assisting with the creation and organization of 2024-25 house league rosters, ensuring all teams were accurately documented and submitted as required.
- Preparing and providing volunteer letter templates to assist team staff and volunteers in obtaining police record checks, which is an essential component of our safe sport practices.
- Contributing to the setup of the registration system for next season's tryouts, ensuring a smooth and timely rollout for participants.

These additional duties were taken on in the spirit of supporting the association during a period of need and to help maintain continuity and efficiency in our operations.

As part of my continued commitment to leadership and development in sport, I attended the 6th Annual Women & Girls Leadership and Sport Conference hosted by York University Athletics & Recreation on Friday, May 2, 2025. This year's theme was "Professionalization of Women's Sports: It's About Time". This all-day event focuses on empowering female leaders in sport and provides valuable insight into equity, inclusion, and athlete development—areas that continue to shape the work we do within BWHHA. I am truly grateful that I was able to attend on behalf of BWHHA along with Cheryl Hutcheon our Director of Coach & Player Development.

This report also marks the conclusion of my term as Secretary. It has been a great introduction to the board and the operations of BWHHA. I am grateful for the opportunity to have served and to contribute to the continued success of the organization.

Respectfully submitted,

Kathleen Gardiner
Secretary, Barrie Women's Hockey Association

2024-2025 Annual General Meeting

Barrie Women's Hockey Association

8.

Correspondence



2024-25 Annual General Meeting: Ice Scheduler's Report

Debbie Robinson – Ice Scheduler

The Barrie Sharks used 3191 hours of ice in the 2024-25 season.

Arena Use	Hours	% of total	2023-24 %	Division Breakdown	Hours	% of total	2023-24 %
Town of Innisfil	374	11.7	13%	Competitive	1704.50	53.4%	51%
NTR	176	5.5%	6.5%	HL Teams	387	12.1%	11.9%
City of Barrie	2631	82.5	80%	Barrie Jr. Sharks	185.5	5.8%	6.2%
		%		Sharkfest	303.75	9.5%	9.6%
Nottawasaga	10	.3%	.5%	Winter Classic	216	6.7%	5.8%
				Women's HL	115	3.6%	2.5%
Total	3191	100%	100%	Development Stream	55	1.7%	1%
				Fundamentals	28	1%	1.3%
				Development	154	4.8%	5%
				Unused ice	42.5	1.3%	5.7%
				Total	3191	99.9%	99.3%

The blended cost of ice was \$250 per hour.

Arenas used included:

Sadlon Centre – 1 pad
 East Bayfield CC – 2 pads
 Allandale CC – 2 pads
 Peggy Hill CC – 2 pads
 Eastview – 1 pad
 NTR – 2 pads
 Innisfil Recreation Centre – 2 pads
 Stroud – 1 pads
 Nottawasaga – 1 pad

The year over year increase in ice time usage was 217.75 hours, representing an 7% increase.

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9.

New Business:

Consideration of Motions



2024-2025 Annual General Meeting

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No motions were received for consideration at this Annual General Meeting.

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10.

Election of Board of Directors



Nominations List

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Elections:

An election will be conducted for the following positions, normally elected in ODD numbered years to 2-year terms:

Position	Nominations Received
Registrar	Kathleen Gardiner Michelle Philbrick
Director of Equipment and Apparel	Alicia Carter Kevin van Voorst
Director of Coach and Player Development	Cheryl Hutcheon Tristan Fairbarn Paul Kutasienski

Acclamations:

The following positions, normally elected in ODD numbered years to 2-year terms, received only one nomination and will be acclaimed to the position for a full 2-year term.

Position	Nominations Received
Secretary	Laura Carbis
Chief Trainer	Angela Miller
Director of Sponsorship and Fundraising	Jen Haines

Vacancies:

The following positions, normally elected in ODD numbered years, received no nominations. The Board of Directors, at their earliest convenience, will seek to appoint individuals to these positions for a full 2-year term.

Position	Nominations Received
Director of Youth House League	None Received