2022 Manitoba Diving Association
Annual General Meeting

NOTICE OF MEETING

2021-2022 Annual General Meeting

Pan Am Pool
Boardroom

Tuesday, November 22, 2022
7:30pm to 7:45pm

PLEASE NOTE: BASED ON MANITOBA DIVING ASSOCIATION Inc. BY-LAWS PROXY VOTES WILL NO LONGER BE ACCEPTED.
PLEASE ATTEND TO ENSURE YOUR VOICE IS HEARD.

2022 Manitoba Diving Association Annual General Meeting

AGENDA

Tuesday, November 22nd, 2022

A. Call to Order
B. Establishment of Quorum
C. Appointment of Scrutineers
D. Approval of the Agenda
E. Declaration of Any Conflicts of Interest
F. Adoption of Minutes of 2020-2021 Annual Meeting
G. Executive Reports
H. Review and Approval of Auditors' Report and Financial Statements
I. Appointment of Auditors
J. New Business
    a. Changes to By-laws within Constitution
K. Election of New Directors

    Positions to be Elected

    - President
    - Secretary
    - Member-At-Large

L. Team Manitoba Announcement
M. 2022 Manitoba Diving Female and Male Athletes Of the Year
N. Adjournment

Manitoba Diving Association
2021-2022 Board of Directors

President	Brandon Christopher
1st Vice President	Peter Bernatsky
Treasurer	Garett Surcon
Secretary	Wil Hedges
Technical Director	MP Berman
Member At Large	Peter Bernatsky

Staff

Executive Director	Ken Stevens
Bookkeeper	Linda Ferguson

Canadian Amateur Diving Association (Manitoba Section) Inc
2020/2021 Annual General Meeting Minutes
Tuesday, November 30, 2021

1. Call to Order: 7:05PM

2. Establishment of Quorum
    a. Quorum was established
    b. Attendance as follows:

        From the Board:
        Peter Bernatsky (President)
        Rob Gauthier (Vice-President)
        Ken Stevens (Executive Director)
        Wil Hedges (Treasurer)
        Brandon Christopher (Secretary)
        MP Berman (Technical Director)

        Linda Ferguson (Bookkeeper)

        CADA Members: Dana Downey
        Jill Gudmandson
        Dallas Ludwick

3. Appointment of Scrutineers:
        Linda Ferguson was appointed as (Wil/MP) APPROVED
4. Agenda (Rob/Wil) APPROVED
5. Declaration of Conflicts of Interest – no declarations
6. Adoption of minutes of 2019/2020 AGM (Brandon/MP) APPROVED
7. Business Arising from the Minutes – none
8. Executive Reports
    a. President's Report (Rob/MP) APPROVED

        Presented by Peter Bernatsky

        - Many challenges in the first half of the year with COVID and closures
        - Returned to Pan Am Pool on July 12
        - Focused efforts from then on on plans for return to sport, competition plans, coaches and kids were very resilient in moving from virtual training to in-person training and back
        - 1st event took place in November and was a great success
        - Need to continue working on advocacy with the Province and with the City of Winnipeg, MLAs, councillors, and city administration.
        - Vaccines are showing themselves to be effective
        - Looking forward to Canada Summer Games in 2022

    b. Technical Director's Report (Wil/Peter) APPROVED

- 7 weeks of training in Pan Am Pool in Fall 2020, switched to virtual until Feb 2021, and then back to in-person in February. Returned to pool in March 2021 then shut down after 7 weeks for May and June. Trained in outdoor pools in early summer before returning to the pool in summer. In all, 7 of 46 weeks were in the pool. This meant no competitions. No other province faced the same restrictions on divers that Manitoba did. MB divers couldn't compete in Nationals. Thanks to Dallas and coaching team for keeping divers working and focused.
- Demand for Learn-to-Dive is up this year
- Plans for 4 events for 2021-2022 season

c. Executive Director's Report (Wil/Rob) APPROVED
   - Spent much time reaching out to political figures at all levels of government as well as administrative staff from city. We were missing out on opportunities that divers in other provinces could take advantage of. Thanks to Peter and Dallas for doing that work.
   - Membership numbers are up this year, thanks to creativity and work by coaching staff
   - Improved a lot of dryland equipment and purchased equipment for training at home through grants.
   - Sport Manitoba funding remained the same
   - 2 $5000 Canada Summer Games grants

8. Review and Approval of Auditors' Report and Financial Statements (MP/Peter) APPROVED
   - Wil introduced financials and auditor's report and Linda Ferguson presented the auditor's report.
     LF: Notable revenue: $45,000 CEWS funding (may not get all of it)
     Net Assets increased
9. Appointment of Auditors: Linda recommended that Tony Gauthier be retained as auditor again for 2021/2022 (Wil/Rob) APPROVED
10. New Business
    None
11. Election of New Directors
    Positions to be Elected
    Technical Director: MP Berman ACCLAIMED
    Treasurer: Wil Hedges ACCLAIMED
    Vice-President: Dana Downey ACCLAIMED
12. Provincial Champions: No Provincial Champions
13. No Male/Female Divers of the Year
14. Adjournment – 7:34pm

2022 Manitoba Diving Association Annual General Meeting

EXECUTIVE DIRECTOR'S REPORT

Tuesday, November 22nd, 2022

The 2021-2022 Manitoba Diving season was the year back to training and competition. And what a year it was. It has been another successful year with many highlights showcasing the hard work and accomplishments of the athletes, coaches, families, volunteers and the board. Manitoba hosted the 2022 Polar Bear Classic, the 2021 Dive Manitoba Winter Provincials and the 2022 Dive Manitoba Summer Provincials. All three events had great representation from nearly every province in Canada. Manitoba athletes and coaches successfully competed and podiumed at all junior levels of national championships, competed, and podiumed at Canada Summer Games and athletes and coaches attended various Diving Canada high performance programs and camps!

Overview of the past year

Over the past year, Manitoba Diving Association Board of Directors and I have:

- Continued to review current policies in keeping with our associations mandate of open and accountable.
- Continue to build strong relationships with the Diving Canada, diving provincial bodies across the country, City of Winnipeg, Sport Manitoba, Province of Manitoba, other sport members in the community and across the country.
- Continue to build relationships with corporate and media community partners.
- Funded our provincial team to our maximum capacity.

This year's success stories include (but not limited to):

- CSG Podiums
    - Adam Cohen - Silver - Men's Artistic, Adam Cohen - Bronze - Men's 1m,
    - Manitoba Team Event - Bronze (Adam, Attila, Alex, Leia)
- Nationals Podiums
    - Nicolas Landry: Gold 1M, Gold 3M, Silver Platform
    - Gabriel Brombach: Gold Platform, Silver 3M
- Competition upgrades and Live-Streaming
    - We began using the large screen to show results at Pan Am Pool
    - We began live streaming competitions this past season, providing 2 camera angles, streamed to all social media platforms and even some commentary
- Judge Development
    - Manitoba diver alumni Cam McLean has been identified by Dive Canada to be trained as a national judge
- Introduction of High Diving to Manitoba
    - Hosted a High Diving camp lead by Red Bull Diver Aimee Harrison
    - Attended High Diving camp in USA and invited to Red Bull competition in Europe
- Equipment upgrades
    - Updated and added equipment to the dry-land training room

Association Highlights

Officials Development

- Cam Mclean began his training to become Manitoba's second national level Diving Canada Judge.
- We developed better means of communications between judges and staff, created their own page on the divemanitoba.ca website and grew our judges by 10%

Sport Manitoba - Integrated Funding Framework (IFF)

- This past fall, the board, High Performance Coach Dallas Ludwick and I worked through the Year 3 of the 4-year Integrated Funding Framework cycle. We focused development on Board Effectiveness, Officials Development and Communications, and Athlete Development, Sport Initiation and Performance Pathway.
- As part of the funding agreement, President Peter Bernatsky, High Performance Coach Dallas Ludwick and myself presented our past years results and plans for the following year to the Sport Manitoba committee. Thank you both for taking the time to speak with Sport Manitoba.

Media and Social Media

- Manitoba Diving social media accounts have continued to grow over the last year, increasing our total likes and follows by over 15%.
- All social medias (Facebook, Instagram, Twitter and YouTube) are branded as /divemanitoba; important for SEO, branding, marketing and Public Relations
- The media has come out strong in support of diving once again, with features of our athletes and coaches on Winnipeg Free Press, CTV, CBC, Global, the Winnipeg Sun and community papers across the city.

Live Streaming and Competitions Technologies

- This year saw Dive Manitoba together with Revolution Diving offer an exceptional competition experience for both those competing at the pool and those unable to attend in person
- We began displaying results on the larger screen at the pool, no longer using the laptops, projectors and screens on the walls. This is amazing as it has shortened our volunteer time for competition set up from 2 x 2 night (10 hours) to not even 2 hours of setup on the night previous to competition start.
- We also began work on live streaming all competitions on all of our social media channels to much acclaim, having viewers from San Diego to Hungary! Wow! We will continue to work on even better processes to improve the online experience.
- A great advantage and opportunities is these competition streams stay on our YouTube channel and can be viewed any time.
    - The work of our team was recognized by Dive Canada as our team was invited to nationals to lead their event. I would like to personally thank MP, Brandon and Peter (and all others) for their exceptional work!

Grants

- Over the past 2 years, Dive Manitoba was able to apply for and receive funding through various government agencies and programs. These grants provided Dive Manitoba revenue to update equipment in the Dry-Land Training room, on deck training equipment, improved IT and opportunities to offer live-streaming of competitions.
- Dive Manitoba was privileged to have received new equipment for our Dry-Land training room via the 2017 Canada Summer Games and we continue to update and upgrade these facilities, improving training capacities while ensuring longer life-spans of the equipment.

Communications

- The board and I are committed to explore efficient, positive models to grow and improve communications between all stakeholders.
- Ideas being explored include: intranet communications, web/mobile apps, website and social media tools, chat groups, quarterly newsletter development, podcasts and bi-annual meetings between the clubs and the association.

Corporate Partnerships and Sponsorships

- We are currently reviewing trends across the continent in sponsorship acquisition and will work in partnership with the club to increase sponsorship opportunities for all areas including:
    - Athlete training
    - Coach development
    - Officials' development
    - Competition support

Board Members

- This past year, we welcomed Brandon Christopher as our new President and Garret Surcon as our new Treasurer.

Conclusion:

I would like to thank the Manitoba Diving Association Board of Directors for their tireless efforts and support and for all discussions as we continue to build stronger governance models and sport development programming and support for today and into the future. I would like to thank Dallas Ludwick and her team of coaches to develop programming, assisting with equipment purchases and support of Dive Manitoba.

I am proud of all the accomplishments of Manitoba's divers, coaches, families, volunteers and the Board of Directors this past year! I look forward to another successful year with the Manitoba Diving Association. I would like to thank everybody in this great community for their tireless efforts to support us in our mission to promote, foster and grow the sport of diving in Manitoba.

Respectfully submitted,

Ken Stevens
Executive Director, Manitoba Diving Association

2022 Manitoba Diving Association Annual General Meeting

PRESIDENTS REPORT

Tuesday, November 22nd, 2022

Since most of the day-to-day activities of the board and the organization have been covered in the Executive Director's report, and since I've only been president for a couple of months, my comments this year will be brief. First, and foremost, I want to extend an enormous thank you to Peter Bernatsky on behalf of the Board, and, I think, on behalf of the entire diving community in Manitoba for the work that he's done as President of Dive Manitoba over an incredibly difficult period for the sport. We are very lucky to have had him in the role during the pandemic, so thank you, Peter.

Thanks also to the entire Board, past and present: Ken, Peter, Wil, MP, Garrett, and Dana. It has been a pleasure to work with a group of people working hard to ensure the success of the sport in the province in the boardroom and on the pool deck.

Hopefully, now that we've returned mostly to normal, we can turn as a board to the regular board-type work – advocacy, policy, etc. – secure in the knowledge that the divers will be in the pool day in and day out. I'm looking forward to seeing what we accomplish over the next couple of years.

Brandon Christopher,
President, Dive Manitoba

2022 Manitoba Diving Association Annual General Meeting

TECHNICAL DIRECTOR'S REPORT

Tuesday, November 22nd, 2022

2021-2022 SEASON OVERVIEW

Following a series of lockdowns, practices shutdown and competitions cancelled across the country, with Manitoba divers and programming hit the hardest of all divers across the country (no in water diving training for 44 of 52 weeks 2020-2021), Manitoba divers and coaches went back to the pool to train, compete, and compete they did! And a new and exciting event also started in Manitoba (high diving) in the past year. Below is a brief overview. For a more thorough overview of the past season, please review High Performance coach Dallas Ludwick's report (available upon request).

Competitions held and attended by Manitoba Diving and Manitoba divers:

REVOLUTION INVITATIONAL

- Friday to Sunday, November 5-7
- A great event with Regina Diving attending and over 60 divers competing in Winnipeg for the first time since 2019

MANITOBA WINTER PROVINCIALS

- Friday to Sunday, February 11-13
- Another great event with Regina Diving once again attending with over 70 divers competing

POLAR BEAR CLASSIC

- Friday to Sunday, March 11-13
- An outstanding field of divers attended from across the country
- This was to be the Dresden Trials but cancelled as the Dresden event was cancelled

WINTER SENIOR NATIONALS, SASKATOON

- Tuesday to Sunday, April 5-10
- Leia Berman and Attila Bernatsky attended their first ever nationals, competing on the 1M.
- Adam Cohen competed on both the 1M and 3M
- It was an amazing experience for everyone

WESTERN CHAMPIONSHIPS, REGINA

- Thursday to Sunday, May 5-8
- First full team trip in 3 years
- Great to have a full team competing

MANITOBA SUMMER PROVINCIALS

- Friday to Sunday, June 3-5
- Over 100 divers from across the country converged on Winnipeg for this outstanding event
- This event was the final event to qualify for Canada Summer Games for many provinces including Manitoba
- The first ever provincial junior high diving competition was held at this competition as well

2022 Manitoba Diving Association Annual General Meeting

TECHNICAL DIRECTOR'S REPORT

Tuesday, November 22nd, 2022

JUNIOR NATIONAL FESTIVAL, MONTREAL

- Sunday, July 10 to Monday, July 18
- Manitoba had 15 divers competing at Nationals this year making Revolution Diving (Manitoba club) the second largest team at nationals!!
- Manitoba divers hit the podium multiple times:
    - Nicolas Landry: Gold 1M, Gold 3M, Silver Platform
    - Gabriel Brombach: Gold Platform, Silver 3M

WHO ATTENDED & EVENTS	A/G	1M	3M	PLATFORM
ADAM COHEN	Boys A	X	X	
ATTILA BERNATSKY	Boys A	X	X	X
ALEX TIAGLEI	Boys A	X	X	X
LEIA BERMAN	Girls A	X	X	
EMILY MUTH	Girls A			X
ZITA BERNTASKY	Girls B	X	X	X
ADYSON DOWNEY	Girls B			X
ANNA WYLIE	Girls B			X
CORYDON WOLFE	Girls C2	X	X	X
EVEY HEDGES	Girls C2	X		
VLAD TIAGLEI	Boys C1	X	X	X
NIC LANDRY	Boys D2	X	X	X
KATE KIRSCH	Girls D2	X	X	X
GABRIEL BOMBRACH	Boys D1	X	X	X
ESHA VERGIS	Girls D1	X	X	

2022 CANADA SUMMER GAMES, NIAGARA

- Sunday, August 14 to Monday, August 22
- Team Manitoba was
    - Men: Adam Cohen, Attila Bernatsky, Alex Tiaglei, Bennett Sime-Surcon
    - Women: Zita Bernatsky, Leia Berman, Emily Muth, Nathalie Cromwell
    - Coaches Dallas Ludwick and Juan Campuzano.
- Manitoba earned its way on the podium!
    - Adam Cohen - Silver - Men's Artistic, Adam Cohen - Bronze - Men's 1m,
    - Manitoba Team Event - Bronze (Adam, Attila, Alex, Leia)

2022 Manitoba Diving Association Annual General Meeting

TECHNICAL DIRECTOR'S REPORT

Tuesday, November 22nd, 2022

Diving Camps

INTRO TO HIGH DIVING BONANZA

- Thursday to Saturday, February 3-5
- Former Manitoba diver now Red Bull High Diver Aimee Harrison led the first ever junior high-diving camp in Manitoba
- 9 athletes aged 14 and up trained for over 2 days and had a blast

DIVING CANADA CARDING CAMP, MONTREAL

- Sunday to Friday, February 20-25
- Adam Cohen was invited to this exclusive camp by Diving Camp to determine 2022 carding
- After an exceptional camp, Adam was carded as a Junior Diver with Diving Canada

DIVING CANADA HIGH DIVING PILOT CLINIC

- Tuesday-Wednesday, March 15-16
- Stephane Lapointe (Red Bull Coach) and Olivier Morneau-Ricard (Diving Canada) hosted a High Diving clinic in Winnipeg
- 9 divers participated in the clinic

CALIFORNIA TRAINING CAMP, MISSION VIEJO

- Tuesday, April 12 to Thursday, April 21
- The Canada Summer Games training squad and High Performance team had planned to train and compete in Hungary November 2021 but that trip was cancelled last minute with the upsurge of COVID in Europe
- It was critical that our divers had outdoor tower training and experience; Mission Viejo was the perfect choice
- It was an exceptional facility and training for everybody paying dividends with podiums at Nationals and Canada Summer Games

HIGH DIVING CAMP + CHALLENGE, SALT LAKE CITY, UTAH

- Tuesday to Monday, August 3-8
- Adam Cohen, Alex Tiaglei, Lucy Christopher and Anna Wylie headed to the Olympic training center at Park City, Utah
- These 4, along with Zita Bernatsky, became our 5-diver junior high diving team.

RED BULL CLIFF DIVING UNDER MY WINGS, MOSTAR, BOSNIA

- Tuesday to Sunday, August 23-28
- Alex Tiaglei and Adam Cohoen and coach Dallas Ludwick attended two days of training on platforms that ranged from 5m -18m depending on the height of the river at any given time.
- There were sessions on high diving in general, strength, and social media.
- The boys also performed their first bridge dive from 21m!!!

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC.

Financial Statements

Year Ended August 31, 2022

TONY GAUTHIER, CPA, CA

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November 22, 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Amateur Diving Association (Manitoba Section) Inc.

Opinion

I have audited the financial statements of Canadian Amateur Diving Association (Manitoba Section) Inc. (the Association), which comprise the statement of financial position as at August 31, 2022 and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2022, 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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

(*continues*)

Independent Auditor's Report to the Members of Canadian Amateur Diving Association (Manitoba Section) Inc. (*continued*)

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

Chartered Professional Accountant
Suite 306 – 1 Wesley Ave
Winnipeg MB R3C 4C6

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC

Statement of Financial Position

August 31, 2022

		2022		2021
ASSETS				
CURRENT				
Cash	**$**	**126,603**	$	124,000
Account receivable		**6,668**		16,946
Prepaid		**3,343**		3,166
	$	**136,614**	$	144,112
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable and accrued liabilities *(Note 3)*	**$**	**29,311**	$	8,890
Deferred revenue *(Note 6)*		**18,863**		32,147
		48,174		41,037
NET ASSETS				
Unrestricted net assets		**88,440**		103,075
	$	**136,614**	$	144,112

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC

Statement of Revenues and Expenditures

Year Ended August 31, 2022

		2022		2021
REVENUE				
Sports Manitoba grants				
Program support - base funding	**$**	**60,000**	$	60,000
Sport Program Funding		**34,900**		34,900
Sport Development Funding				
Sport Initiation		**9,000**		8,650
Performance Pathway		**24,500**		14,500
Canada Games Funding		**9,101**		6,000
Coaching development grants		**700**		-
2017 CSG Legacy Fund		**-**		5,000
		138,201		129,050
Other income				
City of Winnipeg grant		**1,500**		-
Contribution - Canada Games		**4,400**		-
Contribution - Provincial medals		**538**		-
Digital Manitoba Initiative grant		**5,000**		-
Covid - 19 income - CEWS		**1,771**		45,766
Covid - 19 income - CERS		**(10)**		302
Covid - 19 income - FESF				15,150
Membership/registration fees		**4,860**		3,280
Sponsorship and fundraising		**1,000**		-
Interest		**771**		222
		158,031		193,770
EXPENSES *(Schedule 1)*		**172,666**		163,137
EXCESS (DEFICIENCY) OF REVENUE OVER PROGRAM EXPENSES	**$**	**(14,635)**	$	30,633

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC

Statement of Changes in Net Assets

Year Ended August 31, 2022

	2022	2021
BALANCE - BEGINNING OF YEAR	**$ 103,075**	$ 72,442
EXCESS (DEFICIENCY) OF REVENUE OVER PROGRAM EXPENSES	**(14,635)**	30,633
BALANCE - END OF YEAR	**$ 88,440**	$ 103,075

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC

Statement of Cash Flow

Year Ended August 31, 2022

		2022		2021
OPERATING ACTIVITIES				
Excess (Deficiency) of revenue over program expenses	**$**	**(14,635)**	$	30,633
Changes in non-cash working capital:				
Accounts receivable		**10,278**		(1,653)
Prepaid expenses		**(177)**		54
Accounts payable and accrued liabilities		**20,421**		(3,798)
Deferred revenue		**(13,284)**		(7,321)
Cash from (used by) operating activities		**2,603**		17,915
INCREASE IN CASH FLOW		**2,603**		17,915
CASH - BEGINNING OF YEAR		**124,000**		106,085
CASH - END OF YEAR	**$**	**126,603**	$	124,000

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC.

Notes to Financial Statements

Year Ended August 31, 2022

1. NATURE OF ASSOCIATION

The Canadian Amateur Diving Association (Manitoba Section) Inc. (the "Association") was incorporated without share capital under the Corporations Act of Manitoba. The Association is a not-for-profit organization and is dedicated to developing the sport of diving in the Province of Manitoba.

Under the provisions of the Income Tax Act of Canada, the Association is exempt from paying income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and reflect the following significant policies:

Revenue recognition

Sport Manitoba operating grants are recognized as revenue when the amounts are received or become receivable, if the amounts to be received can be reasonably estimated and collection is reasonably assured. Fundraising funds are recognized as revenue on completion of the event. Interest income is recognized as revenue when earned. Membership/registration fees and miscellaneous income are recognized as revenue when received.

Funds received in advance are included in deferred revenue.

Contributed services

The Association relies on volunteers to carry out its services. Because of the difficulty of determining the hours contributed and their fair value, contributed services are not recognized in the financial statements.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of it financial assets and financial liabilities at amortized cost.

The financial assets subsequently measured at amortized cost include cash and accounts receivable. The financial liabilities measured at amortized cost include accounts payable and accrued liabilities and deferred revenue.

It is management's opinion the the Association is not exposed to significant credit or interest risks from it financial instruments.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Property, plant and equipment

Property, plant and equipment are stated at cost and are fully amortized in the year of acquisition.

3. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
PADC T/A Revolution Diving	**$ 21,034**	$ -
Trade	**179**	1,182
Sport Manitoba	**258**	232
Professional fees	**7,840**	5,220
Diving Canada	**-**	2,256
	$ 29,311	$ 8,890

4. ECONOMIC DEPENDENCE

The Association is economically dependent on the Province of Manitoba which provides funding through Sport Manitoba and the Manitoba Lotteries Commission.

5. FINANCIAL INSTRUMENTS

The Association is exposed to interest rate risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of August 31, 2022. There have been no significant changes in risk factors from the prior year.

(a) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

(b) Credit risk

The Association is exposed to credit risk with respect to its accounts receivable. The Association assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive.

6. DEFERRED REVENUE

Deferred revenue represents amounts received from Sport Manitoba in accordance with the 2021/2022 Integrated Funding Schedule in advance of when the services are delivered. These advance payments primarily relate to the Canadian Amateur Diving Association (Manitoba Section) Inc. to developing the sport of diving in the Province of Manitoba.

CANADIAN AMATEUR DIVING ASSOCIATION (MANITOBA SECTION) INC.

Expenses

Schedule 1

Year Ended August 31, 2022

	2022	2021
PROGRAM EXPENSES		
Sport Program Funding (clubs)	**$ 26,175**	$ 26,175
2017 CSG Legacy Fund Equipment	**-**	11,277
Sport Initiation	**9,000**	8,650
Performance Pathway	**24,500**	14,500
Canada Games	**14,017**	6,000
Coaches development	**365**	-
Digital Manitoba Initiative expenses	**5,447**	-
Officials development	**3,034**	-
Hosting costs		
Provincials medals	**1,077**	-
Promotion / marketing	**5,729**	2,030
Equipment repairs and maintenance	**110**	63
	89,454	68,695
ADMINISTRATION EXPENSES		
Salaries and benefits	**67,167**	64,046
Office		
Parking and mileage	**1,990**	1,454
Office supplies	**1,571**	1,244
Telephone	**1,180**	1,180
Professional fees	**4,176**	4,396
Insurance	**2,526**	1,904
Meetings	**791**	441
National registration	**1,054**	1,054
Covid - 19 expenses - CEWS	**2,514**	3,371
Covid - 19 expenses - FESF	**-**	7,578
Covid - 19 expenses - FESF Community	**-**	7,650
Office equipment/furniture	**243**	77
Bank charges and interest	**-**	7
Memberships/licenses/permits	**-**	40
	83,212	94,442
	$ 172,666	$ 163,137

2022 Manitoba Diving Association Annual General Meeting

PROPOSED BY-LAWS CHANGES WITHIN CONSTITUTION

Tuesday, November 22nd, 2022

Proposed bylaw changes:

3.4 Location and Date - The Association will hold meetings of Members at such date, time and place as determined by the Board. (PROPOSED ADDITION: "The board has the option to hold the AGM in person and/or virtually on-line.").

4.1 Directors – The Board will consist a Club Representative from each Associate Member Club and of eight (8) (PROPOSED CHANGE: …and up to ten (10)) Directors as follows…

6.4 Expenditures Over Five Thousand – Expenditures over five thousand dollars (PROPOSED CHANGE: one thousand dollars) $5,000 (PROPOSED CHANGE: $1,000) will be approved by the Board of Directors by special resolution at a meeting of the Board of Directors.

2022 Manitoba Diving Association Annual General Meeting

SLATE

Tuesday, November 22nd, 2022

Positions to be elected:

1. President
2. Secretary
3. Member-At-Large

Nominees willing to stand for open positions:

Brandon Christopher –President

Brandon Christopher has previously served on the Board as Member-at-large and as Secretary and, since September 2022, as President. He is the parent of a former Revolution/Provincial Team diver, who "retired" at the ancient age of 16 and is now coaching in Victoria with Boardworks. Brandon has also run the computer system for diving competitions in Manitoba since 2016 or 2017. Away from the pool, he is a professor in the English Department at the University of Winnipeg, where he spent the last 6 years as Department Chair and from which he is currently enjoying a year's leave. Despite no longer driving to Pan Am Pool 7,000 times/week Brandon looks forward to the possibility of continuing to be involved in and to contribute to the sport in the province in his new capacity as a non-diving parent.

Will Hedges – Secretary

Wil Hedges has been in the role of Diving Manitoba Treasurer for the past three years. He has one daughter in the Revolution Diving program, and this is her 7th season with the club. Wil serves as the Revolution Diving Volunteer Coordinator and enjoys being on pool deck during competitions. Wil has two other children who are involved with the Manitoba Marlins Swim Club. When he is not at the pool, Wil is a lawyer who has focused his career in the areas of child protection and human rights. Wil is an active community member and is hoping to continue with the Diving Manitoba Board of Directors for another term.

Elizabeth Pennington – Member at Large

Elizabeth has been a Revolution Diving mom for the past 9 years, first with her daughter in learn-to-dive and now with her son as a competitive National Level diver. Elizabeth has previously volunteered as the Retail Coordinator for Revolution Diving and has attended many competitions both as a spectator and a volunteer. When she isn't at the pool, Elizabeth is busy flying in Northern Manitoba and Nunavut as a commercial pilot. Her flexible work schedule allows her to spend many happy hours cheering on the divers at the Pan Am pool. She would like to give back to the sport by volunteering as the Dive Manitoba Member at Large.

Additional nominations may be made from the floor at the Annual General Meeting or by forwarding Nomination Forms to Executive Director Ken Stevens of Dive Manitoba at diving@sportmanitoba.ca

2022 Manitoba Diving Association Annual General Meeting

MANITOBA DIVING ASSOCIATION BOARD OF DIRECTORS NOMINATION FORM

Tuesday, November 22nd, 2022

Name of person nominated: _____

Signature of person nominated: _____

Nominator #1: _____

Signature: _____

Nominator #2: _____

Signature: _____

COMMENTS (add separate sheet if more space is required):

_____

_____

_____

_____

_____

_____

_____

_____

_____

Nominations need to be forwarded to the Dive Manitoba Executive Director Ken Stevens (diving@sportmanitoba.ca) at least 7 days prior to the election or made from the floor at the Annual General Meeting.

Date received by Administration: ____/____/____