

MINUTES

1. Meeting called to Order @ 10:04 am By Ashley Stevenson

2. Introduction of the Board

President – Ashley Stevenson

Secretary/Treasurer – Jennifer Ingham

Athlete Development Director – Kyla Moffat

Coaching Development Director – Melissa Marzolf

Judging Development Director – Ashley Herchak

Performance Cheer Development Director – Carley Weisbeck

Members At Large – Jennie McCulloch, Alex Fecke, Jade Baiton, Lisa Dunbar and Raija McCallen

3. Attendance and Determination of Quorum

In accordance to the SCA Bylaw Part 4 number 18:

“A quorum for any meeting of members shall be constituted only if a minimum of ten percent (10%) of the total number of voting members are present or are represented by proxy or other representative. “

Alissa Stewart reported 24 Voting Members present. We met quorum according to current bylaws.

4. Announcement of Voting Members Present

29 Participants, 24 Voting Members Present, 50 Votes.

Attendee	Membership Affiliate	Voting Delegate?	Number of Votes
Ashley Herchak	SCA Judge & Director	Yes	1
Ashley Tedford	Estevan Comprehensive School Cheer Team	Yes	2
Carley Weisbeck	SCA Judge & Director	Yes	1
Jen McColl	Humboldt Ultimate Cheerleading	Yes	1
Jennifer Ingham	Gridders Cheerleading/SCA Director	Yes	3
Jill Martin	University of Saskatchewan Dance Team	Yes	1
Katie Marzolf	Cheer Infinity Athletics	Yes	3
Kelsie Druck	WCS Eagles	Yes	2
Kyla Moffatt	Airbourne Cheer Athletics/SCA Director	Yes	2
Leslie DeMars	Luther College High School	Yes	1
Leslie Stevenson	Warman Ultimate Cheerleading	Yes	3
Lily Engel	Boss athletics	Yes	3
Lynn Baiton	306 Elite Cheer and Tumbling	Yes	3
Michelle Crone	Aden Bowman	Yes	2
Michelle Greer	Marion Graham Cheer	Yes	1
Raija McCallen	Warman High School/SCA Director	Yes	1
Rebecca Johnson	Usask Cheer	Yes	1
Rhea Good	Cheer Legacy	Yes	3
Sandra Kirtzinger	PACE All-Star Cheerleading	Yes	2

Tammi Smart	Explosion Cheer Academy	Yes	1
Cheryl Lenx-Fabian	Bethlehem Stars	Yes	3
Kerri Wrd-Davis	Twin Lakes Cheerleading	Yes	3
Carolyn Parr-Hilestad	Tommy Douglas Dance	Yes	3
Alex Fecke	Warman Middle School/SCA Director	Yes	1
Ashley Stevenson	SCA President	No	
Jennie McCulloch	SCA Director	No	
Laddy Hemeon	Aden Bowman	No	
Lisa Dunbar	Rebels Cheerleading Athletics/SCA Director	Yes	3
Taryn Murray-Underwood	Airbourne Cheer Athletics	No	

5. Approval of the 2020 Fall Meeting Agenda

Motion to approve the Agenda.

Motion: Kyla Moffatt – Airborne Cheer Athletics

Second: Lily Engel – Boss Athletics

☒ **Carried**

☐ **Denied**

6. Declaration of any Conflicts of Interest

None at this time.

7. Adoption of the minutes of the previous Annual General Meeting of the Members (2019 Fall AGM)

Motion to approve the 2019 Fall AGM Minutes.

Motion By: Kyla Moffatt – Airbourne Cheer Athletics

Seconded By: Katie Marzolf – Cheer Infinity Athletics

☒ **Carried**

☐ **Denied**

8. President's Report

Pandemic: When faced with this ongoing situation I can only say thank-you. Thank-you for your continued support of the SCA. Thank-you for interacting online with your athletes and keeping in-touch during the quarantine. Thank-you for your patience over the summer as Alissa and the Board worked to provide you all with safety measures in an ever-changing environment for our return to activity. Thank-you for your feedback and suggestions. Thank-you for following those safety protocols and for keeping each other safe. Thank-you for supporting each other and sharing ideas, plans, heartbreaks and successes. Saskatchewan has the strongest cheer community in Canada and this has proven in.

Virtual Coaches Conference: As many of you know, we launched a series of coaches conference sessions that began in August. This Thursday is our final session. We partnered with presenters and companies from Canada as well as many local experts to deliver amazing sessions, all offered to our SCA coaches for FREE. Recordings of these sessions are available for coaches. Thank-you to all of our coaches who participated in our live sessions and made our presenters feel virtually welcomed to Saskatchewan.

Coaches Training and Exams: In August we hosted subsidized NCCP workshops on Practice Planning and Making Ethical decisions, which are required for levels 3/median and above coaches certification. We have conducted over 30 in-person virtual coaching certification exams and we have more spots

currently available for coaches who require certification. Coming up next weekend we are offering a Coaches' Clinic which is combined progressive training from Cheer Level 1/Novice up to Cheer Level 4/Advanced. Registration for this is open on the website.

Judges' Training: Alissa Stewart has been selected as one of Cheer Canada's instructors for the Train the Trainers course they are offering at the end of October. The SCA will be sending four individuals to this virtual training. SCA judges training will be offered in early November to SCA members. All members are invited to attend training at no cost. New this year, the SCA will be offering scoresheet training to clubs and teams. This training will be catered to each program.

Virtual Competition: The SCA has partnered with Best of the West and Warman Cheer Classic to offer series of virtual competitions in 2021. Details are still being worked on and we will be sending you all a survey. Please provide us with your feedback!

Spring Programming: The SCA is hopeful we can provide our regular spring programming in person next Spring, including high performance athlete camps, school training camps, athlete leadership conference and membership growth programs. While we are hopeful, we are also realistic and investigation other options and opportunities to support growth and development for all of our members.

9. Financial Report

We have completed our financial year ending June 30, 2020. Members received the audit by email in advance of this meeting.

- We started off the current fiscal year with a total Liabilities and net Assets of \$ 107,538.00
- As a result of measures beyond our control due to the Pandemic, we ended our fiscal 2019-2020 year with a Deficiency of \$ 33,051.00
- This deficiency is largely due to a substantial decrease in external revenue from cancelling our programs from the middle on March onward.
- No questions were asked regarding the 2019-2020 Financial audit

9.1 Acceptance of Audited Financial Statement for 2019-2020

Motion to accept the Saskatchewan Cheerleading Association's 2019-2020 Audit

Motion By: Lily Engel – Boss Athletics

Seconded By: Lynn Baiton – 306 Elite Cheer

☒ **Carried** ☐ **Denied**

10. Appointment of Priority Accounting Services CPA Prof. Corp. for the SCA 2020-2021 Audit

Motion to approve Priority Accounting Services CPA Prof. Corp as the auditor for the Saskatchewan Cheerleading Association for the 2020-2021 fiscal year

Motion By: Lily Engle – Boss Athletics

Seconded By: Sandra Kirtzinger – PACE All-Star Cheerleading

☒ **Carried** ☐ **Denied**

11. Resolutions – None at this time

12. Adjournment @ 10:18 am By Ashley Stevenson

Saskatchewan Cheerleading Association

Audited Financial Statements

June 30, 2020

Saskatchewan Cheerleading Association

June 30, 2020

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Independent Auditors' Report

To the Members of
Saskatchewan Cheerleading Association

We have audited the financial statements of Saskatchewan Cheerleading Association, which comprise the statement of financial position as at June 30, 2020 and the statement of operations, statement of changes in assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Basis for Qualified Opinion

In common with many non-profit organizations, the association derives revenue from donations and other fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to a comparison of recorded revenue with bank deposits and we were unable to determine whether any adjustments might be necessary to revenues, excess of revenue, assets and net assets.

In our opinion, except for the effect of adjustments, if any, which might have been necessary had we been able to satisfy ourselves concerning the completeness of the revenue referred in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Saskatchewan Cheerleading Association as at June 30, 2020 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 ASNPO, 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Priority Accountants CPA

Priority Accounting Services CPA Prof. Corp.

August 14, 2020

Independent Auditors' Report

A further description of the auditor's responsibilities:

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization's 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

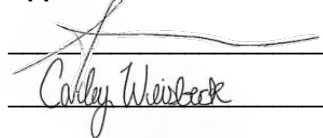
Saskatchewan Cheerleading Association

Statement of Financial Position

June 30, 2020

	Note	2020	2019
Assets			
Current Assets			
Cash		\$ 90,538	\$ 189,079
Accounts receivable		10,139	2,231
Inventory		2,751	-
Prepaid expenses	5.	8,187	22,081
Total Current Assets		111,615	213,391
Total Assets			
		\$ 111,615	\$ 213,391
Liabilities and Net Assets			
Current Liabilities			
Accounts payable and accrued liabilities	6.	\$ 4,077	\$ 4,702
Deferred revenue		-	68,100
Total Current Liabilities		4,077	72,802
Net Assets			
		107,538	140,589
Total Liabilities and Net Assets		\$ 111,615	\$ 213,391

Approved on Behalf of the Board:



Carley Weisbeck

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

Saskatchewan Cheerleading Association

Statement of Operations

For the Year Ended June 30, 2020

	2020	2019
Revenue		
Saskatchewan Lotteries Trust Fund (Schedule 1)	\$ 105,200	\$ 106,300
Self Help (Schedule 2)	72,939	219,206
Total revenue	178,139	325,506
Operating expenses		
Administration (Schedule 3)	87,470	84,788
Capacity/Interaction (Schedule 4)	37,914	52,507
Participation (Schedule 5)	40,114	94,563
Excellence (Schedule 6)	9,682	19,403
Membership Assistance Program (Schedule 7)	33,510	33,113
Adaptive Sport Club Grant	2,500	-
Total operating expenses	211,190	284,374
Excess (Deficiency) of Revenues over Expenses	\$ (33,051)	\$ 41,132

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

Saskatchewan Cheerleading Association

Statement of Changes in Net Assets

For the Year Ended June 30, 2020

	2020	2019
Net Assets, Beginning of Year	\$ 140,589	\$ 99,457
Excess (Deficiency) of Revenues over Expenses	(33,051)	41,132
Net Assets, End of Year	\$ 107,538	\$ 140,589

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

Saskatchewan Cheerleading Association

Statement of Cash Flows

For the Year Ended June 30, 2020

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Revenues (deficiencies) over expenses	\$ (33,051)	\$ 41,132
Increase (decrease) in receivables	(7,908)	(418)
Increase (decrease) in inventories	(2,751)	-
Increase (decrease) in prepaid expenses	13,894	(13,551)
Increase (decrease) in accounts payable and accrued expenses	(625)	767
Increase (decrease) in deferred revenue	(68,100)	68,100
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES	(98,541)	96,030
Net cash increase (decrease) in cash and cash equivalents	(98,541)	96,030
Cash and cash equivalents at beginning of period	189,079	93,049
Cash and cash equivalents at end of period	\$ 90,538	\$ 189,079

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

Saskatchewan Cheerleading Association

Notes to the Financial Statements

For the Year Ended June 30, 2020

1. Purpose of the Organization

Saskatchewan Cheerleading Association is incorporated under the Non-Profit Corporations Act of Saskatchewan. The mission of Saskatchewan Cheerleading Association is to create opportunities for the sport of cheerleading in Saskatchewan.

2. Basis of Accounting

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organization.

The entity is using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

3. Significant Accounting Policies

a. Inventories

Inventory is stated at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis.

b. Property, plant and equipment

No capital equipment was purchased or expensed during the year.

c. Cash and Cash Equivalents

Cash and cash equivalents includes unrestricted cash in operating bank account.

d. Financial instruments

Financial assets and liabilities are recorded on the Statement of Financial Position when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and financial liabilities are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenues over expenses.

When there is an indication of impairment and such impairment is determined to have occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted cash flows expected or the proceeds that could be realized from sale of the financial asset. Such impairments can be reversed if the value subsequently improves.

Saskatchewan Cheerleading Association

Notes to the Financial Statements

For the Year Ended June 30, 2020

3. Significant Accounting Policies continued

e. Revenue recognition

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

f. Use of estimates

The preparation of financial statements in conformity with Canadian Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Accounts receivables are stated after evaluation as to the collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. These assumptions are reviewed periodically and, adjustments become necessary, they are reported in earnings in the periods in which they become known.

4. Economic Dependence and Risk

Saskatchewan Cheerleading Association's main source of revenue is from Saskatchewan Lotteries Trust Fund. A significant reduction from the fund may affect the viability of the association.

5. Prepaid expenses

	2020	2019
Competition expenses	\$ 2,106	\$ -
Conference travel/registration	-	1,400
Insurance	3,934	7,875
Internet hosting	503	503
Marketing - digital	-	9,097
Marketing - supplies	1,603	3,206
Subscriptions	41	-
Total	\$ 8,187	\$ 22,081

Saskatchewan Cheerleading Association

Notes to the Financial Statements

For the Year Ended June 30, 2020

6. Accounts payable and accrued expenses

	2020	2019
Accrued accounting and professional fees	\$ 3,906	\$ 3,763
Athlete assistance	-	100
Miscellaneous payables	155	839
PST payable	16	-
Total	\$ 4,077	\$ 4,702

7. Subsequent Event

On March 11, 2020, the World Health Organization declared a global pandemic for the COVID-19 virus. The Association is following health advisories and mandatory requirements from local, provincial and national health and government organizations. The future financial and operational impact on the Association, if any, is unknown at this time.

Saskatchewan Cheerleading Association

For the Year Ended June 30, 2020

Revenue Schedules

Schedule 1

	2020	2019
Sask Lotteries Trust Fund		
Annual Funding	\$ 69,200	\$ 67,200
Hosting	-	6,000
Membership Assistance Program	33,500	33,100
Adaptive Sport Club Grant	2,500	-
	\$ 105,200	\$ 106,300

Schedule 2

	2020	2019
Self Help		
Internal		
Competition & Clinic Fees	\$ 33,474	\$ 34,785
Membership Fees	34,379	50,390
Team & Athlete fees	-	57,340
External		
Fundraising	-	18,255
Grants	-	9,931
Merchandise sales (net)	253	-
Events admissions and sales	1,133	42,055
Sask Sport - Coaches and Officials Funding	1,250	750
Sponsorship	2,450	5,700
	\$ 72,939	\$ 219,206

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

Saskatchewan Cheerleading Association

For the Year Ended June 30, 2020

Expense Schedules

Schedule 3

	2020	2019
Administration		
Audit	\$ 3,349	\$ 3,330
Insurance	8,813	8,586
Legal (payroll, bank charges)	5,254	5,724
Office Operations	3,989	3,147
Staff Salaries & Benefits	65,858	63,633
Staff travel	207	368
	\$ 87,470	\$ 84,788

Schedule 4

	2020	2019
Capacity/Interaction		
Awards and recognition	\$ 5,092	\$ 2,564
Communications	8,096	7,732
Hosting	-	6,000
Marketing and promotions	10,719	3,792
Meetings	9,954	5,681
Memberships	566	13,444
Planning	607	11,434
Professional Development	2,880	1,860
	\$ 37,914	\$ 52,507

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

Saskatchewan Cheerleading Association

For the Year Ended June 30, 2020

Schedule 5

	2020	2019
Participation		
Athlete Development		
Competitions	\$ 1,882	\$ 51,659
Introductory	1,276	1,351
Under-Represented Population Initiative	-	3,146
Coach Development	11,936	15,992
Officials Development	25,020	22,415
	\$ 40,114	\$ 94,563

Schedule 6

	2020	2019
Excellence		
Athlete Development		
Athlete Assistance	\$ 2,000	\$ 3,800
Training	-	9,495
Coach Development	3,537	3,901
Officials Development	3,990	1,491
Sports medicine and science	155	716
	\$ 9,682	\$ 19,403

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

Saskatchewan Cheerleading Association

For the Year Ended June 30, 2020

Schedule 7

	2020	2019
Membership Assistance Program		
306 Elite Cheer and Tumbling	\$ -	\$ 1,590
Airbourne Cheer Athletics Bluebirds	893	661
Balfour Collegiate	-	393
Bethlehem Collegiate	1,389	804
Boss Athletics	2,440	1,911
Carnduff Gym Club	-	250
Centennial Collegiate	516	643
Cheer Infinity Athletics	2,262	1,732
Cheer Legacy Athletics	2,282	2,965
Churchill Community High School	-	321
ECF Patriots	-	107
Eclipse Dance	813	1,089
Marion Graham Cheerleading	198	179
Miller High School & Alumni	714	-
Moose Jaw Cobras	1,071	1,107
Prairie Fire Cheerleading	7,301	7,305
Prince Albert Cheer Explosion	655	-
Queen City Cheerleading	-	804
Retro Pom	238	-
Retro Red	-	304
St. Michael School (Holy Family RCSSD)	238	232
Tommy Douglas Hip Hop	615	339
Tommy Douglas Junior Pom	397	393
Tommy Douglas Senior Pom	555	393
Twin Lakes Cheerleading	2,678	1,965
University of Saskatchewan Cheerleading	417	464
Warman Community Middle School	298	196
Warman High School	-	89
Warman Ultimate Cheerleading	5,139	4,947
Weyburn Comprehensive School	714	732
Yorkton Gridders Cheer	1,270	769
Yorkton Regional High School	417	429
	\$ 33,510	\$ 33,113

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