

# **Alberta Bicycle Association 2019 Annual General Meeting**



**October 26, 2019  
Calgary AB**



## **2019 Board of Directors**

President	Shawn Bunnin
V.P. Administration	Helen Bain
V.P. Racing	Kyle Husband
V.P. Recreation & Transportation	Don Hollingshead
V.P. Women's Cycling	Shantel Koenig
V.P. BMX	Tim Croft
Chief Commissaire	Geordie Ma
Member at Large	James Kendal
Member at Large	David Cook
Member at Large	Michael Pinkoski
Member at Large	Erin Ruttan

## **2019 Racing Committee**

V.P. Racing	Kyle Husband
Member	Ed Garvin
Member	Albert Nguyen
Member	Robert Armstrong
Member	Tom Lee
Member	Bridget Linder



## **2019 BMX Committee**

V.P. BMX	Tim Croft
Member	Jonas Tremel
Member	Doug Jones
Member	Darren Williams
Member	Mike Slapman
Member	Tony Jackson

## **2019 Recreation & Transportation Committee**

V.P. Recreation & Transportation	Don Hollingshead
Member	Bob Walsh
Member	Darren Bender
Member	Jeff Gruttz
Member	Sally Dolton

## **ABA Staff**

Executive Director	Heather Lothian
Provincial Coach	
Road/Track/Cross Coordinator	Jiayi Sun
BMX/MTB Coordinator	Carl Barton
Admin Assistant	Joan Couling

The **Mission** of the ABA is to advocate, develop, and facilitate bicycling for Albertans.

The **Vision** of the ABA is to be the recognized authority and leader for bicycling in Alberta.

**2019 Alberta Bicycle Association Annual General Meeting**  
**October 26<sup>th</sup>, 2019**  
**1:00PM-2:00PM**

**Agenda**

1. Review and Approval of Agenda
2. Approval of AGM Minutes September 29<sup>th</sup>, 2018
3. Reports
  - 3.1 Shawn Bunnin-President
  - 3.2 Tim Croft- Vice President BMX
  - 3.3 Kyle Husband- Vice President Racing
  - 3.4 Don Hollingshead- Vice President Recreation & Transportation
  - 3.5 Shantel Koenig- Vice President Women's Racing
  - 3.6 Geordie Ma- Chief Commissaire
4. Items for Approval
  - 4.1 Audited 2018 Financial Statements
5. Elections
  - 5.1 Vice President Administration- 2 years
  - 5.2 Vice President Recreation & Transportation -2 years
  - 5.3 Vice President Women's Racing-2 years
  - 5.4 2 Members at Large-2 years
  - 5.5 3 Racing Committee Members- 2 years
  - 5.6 3 BMX Committee Member- 2 years
6. Other Business
7. Adjournment

*Time allotted for Questions and Answers following the completion of the agenda.*

**2018 Alberta Bicycle Association Annual General Meeting**

**September 29<sup>th</sup>, 2018**

**5:30PM-7:00PM**

**Minutes**

Quorum not achieved- reconvened at 5:45

Awards

Coach of the year-Karsten Millman

Female Athlete of the year-Avriana Hebert

Male Athlete of the year-Michael Sametz

President's Award- Darren Williams

**1. Review and Approval of Agenda**

*Motion to approve the agenda-Brent Topilko/Tim Croft-carried*

**2. Approval of AGM Minutes November 4<sup>th</sup>, 2017**

*Motion to approve the minutes from November 4<sup>th</sup>, 2007-Doug Jones/Andy Holmwood*

**3. Reports**

**3.1 Shawn Bunnin-President**

More members, less races.

Spoke to the importance of events, tough to find venues

Provincial Team doing well but need to develop future junior racers.

Looking at the chip timing system, is a complicated system to run with volunteers

Alberta had the FISE Championships and MTB Nationals

Overall the year was fairly balanced, some ups and some downs.

Looking to the future- focused on venues, recruitment and development

**3.2 Tim Croft- Vice President BMX**

Best year on record for participation, 2 events had over 600 entries, average of 550 per event

Addition of Karsten Millman as the PT coach was very positive, came home with 10 national champions

Future looks bright for BMX

**3.3 Brent Topilko- Vice President Racing**

Calendar has stabilized

Road lots of options, but smaller numbers of participants

Road women is growing after changing the categories around

Midweek events are seeing excellent numbers, bigger than provincial numbers

### **3.4 Don Hollingshead- Vice President Recreation & Transportation**

Karly Coleman spoke on behalf of Don Hollingshead

Winter Cycling Conference going to be held in Calgary

Centre of Active living hosting Bike 2019 (May) in Edmonton & Calgary each one day. Bringing in a speaker for cycling overall

Edmonton & Calgary- protected bike lanes coming in

Move to change Alberta Transportation Act, please get in touch with Don Hollingshead or Karly Coleman if you would like assistance contacting your MLA

### **3.5 Shantel Koenig- Vice President Women's Racing**

Increase in number of licensed racers

Need to increase the number of overall women's numbers (only 15-20% of membership)

Hope to do the women's racing grant in 2019

### **3.6 Geordie Ma- Chief Commissaire**

Not present

## **4. Items for Approval**

### **4.1 Audited 2017 Financial Statements**

*Motion to approve the 2017 audited financial statements-Andy Holmwood/Kyle Husband*

## **5. Elections**

Scrutineers – Ashley Bunnin and Joan Couling, nominated by Brent Topilko and Shantel Koenig

### **5.1 President- 2 years**

Shawn Bunnin, nominated by Shantel Koenig/Brent Topilko  
Acclaimed

### **5.3 Vice President Racing -2 years**

Kyle Husband, nominated by Carol Mayne/Andy Holmwood  
Acclaimed

### **5.4 Vice President BMX-2 years**

Tim Croft- nominated by Doug Jones/Mike Slapman  
Acclaimed

### **5.5 Chief Commissaire- 2 years**

Geordie May- nominated by Geordie Ma/Shawn Bunnin

### **5.6 Members at Large-2 years**

James Kendal- nominated by Greg Cote/Brent Topilko

Michael Pinkoski- nominated by Michael Pinkoski/ Shawn Bunnin

Acclaimed

### **5.7 2 Racing Committee Members- 2 years**

Ed Garvin- nominated by Shawn Bunnin/Brent Topilko

Albert Nguyen- nominated by Andy Holmwood/Tom Lee

James Kendal elected to the Board, 1-year term for Racing Committee open

Bridget Linder- nominated by Ed Garvin/David Roberts

Acclaimed

### **5.8 2 BMX Committee Member- 2 years**

#### **1 BMX Committee Member-1 year**

Darren Williams nominated by John Lavorato/Doug Jones

Ryan Reeve nominated by Greg Cools/Tim Croft

Mike Slapman nominated by Carolyn Croft/Tony Jackson

Tony Jackson nominated by Carolyn Croft/Doug Jones

Cayleigh VanStaalduien nominated by Lisa VanStaalduien/Doug Jones

Elected 2-year term – Darren Williams and Tony Jackson

Elected 1 year- term Mike Slapman

*Motion to destroy the ballots-Brent Topilko/Shawn Bunnin*

## **6. Other Business**

### **6.1 Adjournment**

*Motion to adjourn-Tony Jackson*

## President's Report Shawn Bunnin

2019 was a good year for the Alberta Bicycle Association. I would like to thank every member, racer, coach, parent, official, and volunteer you for your support and touch on a few of the highlights that we saw last year:

Alberta athletes continue to excel and our provincial Team and its alumni are successful on the world stage. This year Alberta Provincial team members represented Canada on the National Cycling Team in Road, Mountain, Cyclocross and BMX. Our membership grew once again.

Alberta hosted a Mountain Bike Canada Cup in Canmore. The event again showcased one of the world-class venues that we have available to our sport in this province. This is a true world-cup worthy course and venue, and many riders had their eyes opened by the technical challenges of the course.

Behind the scenes, the ABA undertook initiatives to improve the experience for all members and cyclists in Alberta. On the road side of the sport, a new timing system was purchased to keep up with the need to provide members with fast, reliable results. The ABA also undertook an extensive study of chip timing for off-road events, and it continues to observe the demands of racers and organizers. New regulations made Cyclocross more accessible. In addition, of great significance is the advocacy work of the Alberta Cycling Coalition (ACC); and although this is not an ABA-affiliated group I feel it is appropriate to use this space to provide our support for their work, which will benefit the safety of all Alberta cyclists.

Thanks to our staff for another great year. Heather Lothian, Jiaya Sun, Carl Barton and Joan Couling have worked hard throughout the year. If you are an active member you have likely spoken to one of them and I know they do everything they can to maintain a positive experience for our members. We have unfortunately seen the departure of our High Performance Director and Provincial coach Sean Kelly, as he moves back to Ontario to be with wife and newborn son. We would like to thank him for all his work and wish him all the best in his future endeavors.

When we wrote to you last, I discussed the importance of Fundraising, Recruitment, and Facilities. In 2019, our race to get these initiatives going started slow, but I have seen some momentum in the last half of the year that should give us the opportunity to expand into 2020, particularly in Facilities and Recruitment.

Finally, thanks for riding with us in 2019. I personally believe that an ABA membership should provide great value to its members. I hope that you will continue to find value in your membership next year, and we always look forward to hearing what we can do to improve your experience. Please reach out to the board, or myself and we look forward to seeing you again in 2020!

Yours in Cycling,  
Shawn Bunnin

## **Chief Commissaire's Report Geordie Ma**

Our Alberta based commissaires continue to have a profound impact on developing the sport of cycling, not just in our back yard but around the world.

This past year marked several highlights on the officiating side of our organization:

Three BMX commissaires from Alberta (Scott Henderson, Mike Slapman and Doug Jones) attended and passed the classroom portion of a National BMX Commissaire course held in Calgary in the spring. Scott and Mike are now awaiting the results of their practical assessments that they completed this summer, while Doug is scheduled to complete his practical in 2020.

Our Alberta based commissaires once again found themselves assigned to lead or participate as panel members in a wide variety of high-level events. Over the 2019 racing season our commissaires appeared at the several World Cups, National Championships, World Championships, and multiple Canada Cups.

If given the opportunity, I look forward to continuing the great strides we have made in commissairing development next year. There is still much to do, and we must focus our efforts on aiding all of our commissaires in improving their competencies and achieving the designations that they are striving for. Our ever-expanding racing calendar has placed some strains on the availability of our A Level commissaires. However, our focus in the coming years must be to increase our recruiting efforts to bring more officials into the support and, more importantly, mentor and train our existing commissaires to take on ever more responsibility. I hope that we help our commissaires in the province find their dedication to the sport of cycling to be both rewarding and enjoyable.

Kindest regards,

Geordie Ma

Provincial Chief Commissaire

UCI BMX & MTB Commissaire

## **ABA R&T Report Don Hollingshead**

### R&T Award

It looks like the Calgary Bylaw changes that introduced minimum passing distances and right arm extended right turn signals was a team effort, not just Tom Thivener the recently departed cycling planner for the City. So the award should go to the City of Calgary rather than just Tom.

From The Alberta Cycling Coalition (ACC) steering committee member Vincent Chahley, “Although I think it is better if they rehire a bicycle transportation engineer, I don’t think it is a must. The team that is there is really good and when I met with the two individuals (Andrew Sedor and Jonathan Chapman) they were two of the smarter more resourceful people championing biking that I have ever met. There is some good stuff happening at the City and they like bikes.”

### Alberta Cycling Coalition

The formation of The Alberta Cycling Coalition (ACC) is an attempt to bring together all the various cycling groups in the province (both affiliated and unaffiliated with the ABA) that are interested in making the Traffic Safety Act more “bicycle friendly”. A steering committee was struck in August of 2018.

The ACC steering committee is co-chaired by Aaron Schooler and Annie McKitrick.

Annie McKitrick is a former NDP MLA for Sherwood Park. Annie’s Bill 214, the minimum passing law, received first reading in the AB Legislature in Dec 2018.

Santino Passuto spearheaded the creation of a white paper that presents and justifies the changes that are needed to the AB Traffic Safety Act. Vincent Chahley has been helping solicit letters of endorsement (including one from UCP Calgary-Elbow MLA Doug Schweitzer) supporting the white paper recommendations. The committee members have been attending cycling races and events throughout the province to collect names on a petition to support the white paper recommendations.

At the behest of Annie and David, with short timelines, in the 3rd quarter of 2018, the ACC applied for a grant from the Alberta Transportation Safety Fund. ACC needed a sponsor that was incorporated as an AB society. The ABA stepped up and acted as the sponsoring agency for the ACC grant, holding the money and signing cheques as required. ABA received \$25k in January 2019 on behalf of the ACC. The ACC is presently constituted with the ABA as a sub-committee of the R&T committee.

\$9k of the Alberta Transportation Safety Grant has so far spent on:

- a few promotional items for publicity at cycling events
- branding and logo production

website  
research to build a database of provincial cycling contacts  
Travel expenses for a face to face committee meeting

The ACC's future use of the remaining funds include:

More networking research  
Solicitation of letters of endorsement

Aaron Schooler is working with the Alberta Transportation Safety Fund Manager to keep them informed of our progress with the grant spending.

### Shoulder Rumble Strips

In Feb 2018 a letter was sent to the Alberta Minister of Transportation requesting better accommodation of cyclists needs in the design and application of shoulder rumble strips. The letter was prompted by news that Alberta Transportation had amended its standard without consulting the cycling community to allow rumble strip application on shoulders under 1.8 m in width. We received a reply in Oct 2018 indicating that the rumble strips would now overlap the white fog line and that the department would set up test runs of intermittent rumbles (16m rumble, 4m clear) and decide whether these were as effective. BC uses intermittent rumbles due to lobbying by their cycling community. We await AT's verdict on intermittent rumbles.

### Alberta Bicycle Facilities Design Guide Status

The introduction of on-street cycling infrastructure in major Alberta cities has prompted the development of a standardization guide to encourage future such facilities and to focus the need for changes to the province's Traffic Safety Act to make certain aspects of these designs legal. Eventually the province will have to take responsibility for educating motorists on how to navigate these facilities, so standardisation is important.

The Core Project Team - made up of a partnership between The City of Calgary, Alberta Transportation, The City of Edmonton, The City of Red Deer, The Town of Canmore and Rocky View County - has been actively working to develop and refine the content in The Guide.

A draft of The Guide has been completed. Before The Guide is available to everyone, it will be compared to current local and provincial legislation through a Legislative Review. The Legislative Review is needed to see if changes are required to the rules of the road to accommodate bicycle users as shown in The Guide. The Legislative Review is currently underway and will determine what changes are required to Traffic Safety Act and other relevant legislation.

The Legislative Review is anticipated to be completed by the end of 2019. A timeline for potential changes to legislation will follow the Province of Alberta's process for changes to legislation.

The most up to date information about the Alberta bicycle facilities design guide project can be found at: [www.calgary.ca/bikeguide](http://www.calgary.ca/bikeguide)

#### CAN-BIKE

Several courses ran this season including adult learn to ride, L3 for teens, commuter cycling skills and level 4. Chris Grant delivered Commuter Cycling Skills to Lethbridge and is preparing to do a CB Level 4 for them this month in preparation for the instructor level 5 next spring. Chris is pursuing his status as a CB Master Instructor.

A Cycling Canada committee was struck in 2017 to reform the CAN-BIKE program. I sit on that committee. Progress is being made but it is a bit glacial. We all agree that a much better online learning resource is needed for the program.

#### Bicycling Street Smart Cycling: Cycling Savvy Edition

An excellent online resource for anyone wishing to improve their traffic cycling skills is the ebook Bicycling Street Smarts Cycling Savvy Edition (\$6.36 on Amazon.ca).

#### Trails etc.

Jeff Grutz sits as the cycling representative on the Alberta TrailNet Society Board of Directors, and is active on other trail related societies such as the Great Divide Trail Assn and Friends of Kananaskis Country.

Jeff has been working with Alberta Parks to change their policies surrounding non-reserved camping opportunities for self propelled travellers. His hope is to establish hiker/biker campsites in all of the Alberta Provincial Campgrounds.

The prime objective for the near future is a hiker/biker tenting area within the Mt Sarrail Campground in Peter Lougheed Park (K-Country). He has had productive conversations with the Alberta Parks in this regard.

Jeff was recently recognized as Bike Calgary Advocate of the Year for 2019.

## VP Racing Kyle Husband

I want to start with saying that it has been an exciting year for Alberta high-performance athletes with several of our athletes on the international stage as well as many of our exceptional juniors moving up through the ranks in the provincial racing series.

Some of the highlights were as follows:

### **PanAm Track:**

Kelsey Mitchell won Gold for the Women’s Team sprint and match sprint events while also setting a new world record.

Alison Beveridge won silver in the omnium while Kinley Gibson picked up a bronze medal in the Scratch race.

### **Para Pan Am Games:**

Lowell Taylor and pilot Andrew Davidson won silver in the Time Trial event

Carla Shibley and pilot Meghan Leminsky won gold in the Road Race and bronze in the Time Trial events

### **Para Road Worlds:**

Ross Wilson won bronze in the road race event

### **We also had the following athletes participate in the following events on the International Stage:**

Mountain Bike World Championships: Justin Clements, Courtney Romkey

Junior Track World Championships: Nghaire Barraclough and Jackson Kinniburgh

Grands Prix Cyclists De Montréal De Québec (GPCMQ): Evan Burtnik

Finally, Eva Poidevin along with Alison Jackson were selected for Team Canada Women’s Team as well as Evan Burtnik for the Men’s U23 team.

	# of 2019 Events (#in 2018)	2019	2018	2017	2016	2015
BMX	11 (10)	5803	5553	4879	4938	4558
MTB – XC	(4)	614	483	524	671	815
MTB - Marathon	1(3)	123	371	183	359	162
Track	4(4)	136	104	114	122	108
Cyclocross	16 (18)	N/A	2487	2293	2438	2205
Road	23 (25)	2581	2901	2920	3014	2366

Once again this year we continue to have a good calendar in terms of number of races with consistent numbers throughout all the sports. I would like to thank all the clubs for their hard work in continuing to organize and host quality events for our membership.

The race committee was very engaged this year and as a result they introduced a new upgrade system for cyclocross to try to help balance the categories a bit better than in the past. We will monitor the new system and tweak the system as needed but I'm confident this will place riders in the category that suits their current skill level. I'd like to thank them for all their efforts this year in continuing to work on improving the overall racing experience for athletes.

Other changes this year include allowing MTB participants choose their own category without having to gather points as the calendar typically has fewer events in which athletes can earn points for upgrades. However, it was also decided that the chosen category would remain that athlete's category for the entire year. This change was made in order to allow more athletes to participate in Canada Cup level races.

On a sadder note, we have unfortunately seen the departure of our High Performance Director and Provincial coach Sean Kelly who chose to move back to Ontario to be with his wife and newborn son. We would like to thank him for all his work and wish him all the best in his future endeavours.

On a more positive note we had Jiayi Sun join us earlier in the year as the new Road, Track and CX Coordinator.

Kyle Husband  
VP Racing

## **VP BMX**

### **Tim Croft**

It has once again been an exciting year in the AB BMX World. BMX is getting noticed because many of our riders are showcasing their talents at high profile world events.

This year the National Championships were held in Toronto, ON. This event was attended by 405 riders. There were approximately 110 riders in attendance from Alberta. Of those, a vast majority placed in top 8 and there were 13 National Champions from Alberta. A couple classes of note, in the 7 year old male and 15 year old female categories all the podium spots were taken by AB riders. In the 11 year old male class 6 of the 8 spots were AB riders. Suffice to say the future of BMX in AB is looking bright.

Locally, BMX registration numbers were up. When including general memberships there were approximately 2200 licensed BMX riders in Alberta. All of the tracks reported increased membership numbers in 2018. This in turn led to higher district night races. Many clubs reported having upwards of 100 riders on a local club night. The “push bike” events are continuing to gain popularity among the 2-4 year old ages. Many of them have older siblings and/or parents riding and this is proving to be a great introduction to cycling for these toddlers.

Provincially the Alberta Cup series had great participation numbers this year. Of the nine (9) races throughout the season over half of them had 500+ riders. The ones that didn't break the magical 500 rider mark all saw significant increases in participation and set new attendance records for those clubs. The average rider count was 566 entries per race.

This year Alberta saw the largest Grands and Alberta Championships ever recorded. These races took place in Cochrane. The Grands had 725 entries which demolished the old record of 661 entries from last year. The AB Championship race had 627 entries which surpassed last year's record by nearly 60 entries. This became a social media storm and has other Provinces once again looking at Alberta's BMX model in an effort to duplicate these results. What's more impressive is that these races are essentially run by volunteers whereas comparable sanctions have fully paid staff to run their events and the athlete participation numbers are very close between the sanctions.

Participation in the series and provincial championship race is up over last year and statistics show that BMX continues to grow.

The Provincial team participated in numerous events this year including National Championships and Canada Cup series races. Overall, our riders did well, having at least one Alberta rider placing on the podium in each and every race. For many of the younger riders this was their first introduction to SX start hills. They all performed well and have gained valuable experience which will improve their skills going forward.

Karsten has now been the AB BMX team coach for a couple of years. He has brought the Provincial Team to a new, previously unseen, level. This has resulted in the team gelling and is now being looked upon as a benefit to ABA Membership. Words can't state enough how Karsten has improved the Provincial team.

Based on the all the information I reviewed BMX participation in Alberta is the highest in Canada. All the other Provinces have been contacting Alberta BMX and/or ABA to find out how we're doing it. Alberta is the model other Provinces are looking to follow. BMX is alive and well here. It's been an excellent year and I'm looking forward to continuing to grow the sport in not only Alberta but across Canada.

I would be remiss if I didn't thank Heather, Carl and Joan for their assistance this past year. They've made my job so much easier. Last, but certainly not least, to my committee Members (Doug, Mike, Jonas, Tony and DW), you guys have been great to work with and I really appreciate your help in advancing BMX in Alberta and keeping us the envy of other Provinces.

Tim

## **VP Women's Racing Shantel Koenig**

There were fewer races on the ABA calendar this year, and unfortunately, attendance at races also seemed to be lower this year, except for BMX which maintained its typical numbers. Despite the slight drop in attendance at events, the number of ABA female members remains stable, and an interesting trend is the increase in the number of women's clubs and the keen interest in riding among ladies. Certainly, there is an opportunity to keep building membership at the club level, and also to use our clubs to foster an interest in racing or to have a try at other disciplines. We hope to gather some valuable feedback related to these ideas at our first ever Women's Cycling Conference that we will be holding in mid-November. We hope to use this event as an open forum to hear from all types of female riders to better understand how the ABA can support the growth of female cycling in the province.

Once again we have a lot of female racers to be proud of for their achievements over the last year – Alberta ladies young and older within every discipline continue to make their mark both regionally, nationally, and internationally. Relative newcomer Kelsey Mitchell set a world record in the 200 m sprint at the Pan American Track Cycling Championships and also scored a number of victories at Track Nationals, including the Women Team Sprint title with Sarah Orban. Allison Beveridge is the National Champion in the Criterium, and Ngaire Barraclough continues to get faster and faster winning three Canadian titles at Junior Track Nationals, and she gained valuable experience with a trip to Junior Track Worlds this year. Junior racers Samantha Hargreaves and Annie Scott also had strong showings at Junior Track Nationals, and these three up and comers also had good showings at Junior Road Nationals. As always, Alberta Masters racers continue to be a force to be reckoned with – we have a newly crowned World Champion with Alana Heise winning her age category at the Masters World XC championships at Mont St. Anne, and a number of other national champions in other disciplines: Debra Parker in the time trial and road race, Gail Wozny in multiple track disciplines, and Sarah Gilcrest with National and Pan American titles in cyclocross. Certainly the list of achievements by Alberta ladies is long, and I would personally like to congratulate anyone that competed this year and achieved a goal they set out to meet.

All in all, we have a lot to be proud of in Alberta, and we should strive to keep the positive momentum as we go forward into 2020. As always, I am keen to connect with individuals, clubs, and race organizers to share ideas, talk about challenges, and to work on ways to encourage more participation at races, from our local midweek races to international events. I especially look forward to hearing what people have to say at the Women's Cycling Conference in November, so we can start building up in the new year.

**ALBERTA BICYCLE ASSOCIATION**

**EDMONTON, ALBERTA**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

## INDEPENDENT AUDITORS' REPORT

To the Board of the Alberta Bicycle Association

### *Opinion*

We have audited the financial statements of the Alberta Bicycle Association (the "Association"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2018, and the results of its operations and the changes in its net assets and 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 the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters 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)



*Auditor's Responsibility 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 it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**METRIX GROUP LLP**

Chartered Professional Accountants

Edmonton, Alberta

April 26, 2019

**ALBERTA BICYCLE ASSOCIATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
<b><u>ASSETS</u></b>		
Current Assets		
Cash and cash equivalents (Note 3)	\$ 544,774	\$ 518,057
Accounts receivable (Note 4)	40,699	38,072
Prepaid expenses	<u>528</u>	<u>528</u>
	586,001	556,657
Tangible Capital Assets (Note 5)	<u>29,478</u>	<u>40,168</u>
	<u>\$ 615,479</u>	<u>\$ 596,825</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 7,975	\$ 26,525
Goods and Services Tax payable	16,382	14,202
Deferred contributions - operating (Note 6)	<u>102,157</u>	<u>75,461</u>
	126,514	116,188
Deferred contributions - tangible capital assets (Note 7)	<u>3,440</u>	<u>6,881</u>
	<u>129,954</u>	<u>123,069</u>
Net Assets		
Invested in tangible capital assets	26,037	33,287
Unrestricted	<u>459,488</u>	<u>440,469</u>
	<u>485,525</u>	<u>473,756</u>
	<u>\$ 615,479</u>	<u>\$ 596,825</u>

**APPROVED ON BEHALF OF THE BOARD:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

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

**ALBERTA BICYCLE ASSOCIATION**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
<b>Revenue</b>		
Licenses and memberships	\$ 425,390	\$ 431,620
Grants (Note 8)	109,128	115,223
Program fees	55,273	63,737
Casino	45,981	43,194
Races	37,012	36,995
Fundraising	19,415	23,028
Amortization of deferred capital contributions	3,441	3,441
Miscellaneous	2,760	22,457
Interest	<u>656</u>	<u>655</u>
	<u>699,056</u>	<u>740,350</u>
<b>Expenses</b>		
Salaries, wages and benefits	217,755	202,596
Insurance	138,386	155,693
Racing programs (Schedule I)	101,589	145,720
BMX programs (Schedule II)	64,559	54,446
High performance coaching	39,422	40,140
Canadian Cycling Association	38,939	42,391
Office	20,043	12,662
Bank charges	18,758	18,126
Amortization	10,691	6,928
Professional fees	10,330	10,993
Event hosting	8,391	13,667
Telephone	5,161	3,775
Rent	3,098	3,027
Marketing	3,084	5,799
Coach evaluations	2,367	-
Meetings	2,202	3,472
Van	1,993	6,088
Recreation and transportation programs	519	903
Bad debt	<u>-</u>	<u>8,801</u>
	<u>687,287</u>	<u>735,227</u>
<b>Excess of Revenue over Expenses</b>	<u>\$ 11,769</u>	<u>\$ 5,123</u>

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

**ALBERTA BICYCLE ASSOCIATION**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	Invested in Tangible Capital <u>Assets</u>	<u>Unrestricted</u>	<u>2018 Total</u>	<u>2017 Total</u>
Balance, Beginning of Year	\$ 33,287	\$ 440,469	\$ 473,756	\$ 468,633
Excess of Revenue over Expenses	-	11,769	11,769	5,123
Amortization of Tangible Capital Assets	(10,691)	10,691	-	-
Amortization of Deferred Capital Contributions	<u>3,441</u>	<u>(3,441)</u>	<u>-</u>	<u>-</u>
Balance, End of Year	<u>\$ 26,037</u>	<u>\$ 459,488</u>	<u>\$ 485,525</u>	<u>\$ 473,756</u>

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

**ALBERTA BICYCLE ASSOCIATION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Operating Activities		
Cash from operations		
Excess of revenue over expenses	\$ 11,769	\$ 5,123
Items not affecting cash:		
Amortization of tangible capital assets	10,691	6,928
Amortization of deferred capital contributions	<u>(3,441)</u>	<u>(3,441)</u>
	19,019	8,610
Change in non-cash working capital:		
Accounts receivable	(2,627)	3,663
Prepaid expenses	-	(528)
Accounts payable and accrued liabilities	(18,551)	19,445
Goods and Services Tax payable	2,180	(22,195)
Deferred contributions - operating	<u>26,696</u>	<u>(50,367)</u>
	26,717	(41,372)
Investing Activities		
Purchase of property and equipment	<u>-</u>	<u>(11,289)</u>
Change in Cash and Cash Equivalents During the Year	26,717	(52,661)
Cash and Cash Equivalents, Beginning of Year	<u>518,057</u>	<u>570,718</u>
Cash and Cash Equivalents, End of Year	<u>\$ 544,774</u>	<u>\$ 518,057</u>

# ALBERTA BICYCLE ASSOCIATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2018

### 1. NATURE OF OPERATIONS

The Association was established to be the organizing body which promotes all aspects of cycling in Alberta. The Association is a not-for-profit organization incorporated under *The Societies Act* of Alberta and is exempt from income tax under section 149(1)(l) of the Income Tax Act.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### Revenue Recognition

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

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Licenses, membership dues, program and race fees are recognized as revenue in the year to which they relate.

#### Cash and Cash Equivalents

Cash and cash equivalents include cash and guaranteed investment certificates that are readily converted into known amounts of cash and are subject to an insignificant change in value. The guaranteed investment certificates are held for the purpose of meeting short-term cash commitments rather than for investing.

#### Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution. When a tangible capital asset no longer contributes to the Association's ability to provide services or the value of future economic benefits associated with the tangible capital asset is less than its net book value, the carrying value of the tangible capital asset is reduced to reflect the decline in the asset's value. Any net write-downs are accounted for as expenses in the statement of operations.

Tangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Office equipment	3 years	Straight-line basis
Trailers	10 years	Straight-line basis
Vehicles	10 years	Straight-line basis
Timing equipment	3 years	Straight-line basis
BMX equipment	3 years	Straight-line basis
Computer software	3 years	Straight-line basis

**ALBERTA BICYCLE ASSOCIATION**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**  
**DECEMBER 31, 2018**

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

Measurement Uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the recorded amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management's estimates include the useful lives of tangible capital assets and the corresponding rates of amortization. All estimates are reviewed periodically and adjustments are made to the statements of operations as appropriate in the year they become known.

Financial Instruments

*Measurement of financial instruments*

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

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The 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. The amount of the reversal is recognized in the statement of operations.

**3. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include restricted funds of \$93,426 (2017 - \$69,055). These funds are derived from the Association's casino activities and are restricted in their use, subject to the terms and conditions of the Association's casino license.

Cash and cash equivalents include one guaranteed investment certificate for \$116,467 earning interest at a rate of 0.5%, maturing in January 2019.

**4. ACCOUNTS RECEIVABLE**

	<u>2018</u>	<u>2017</u>
Trade receivables	\$ 50,573	\$ 47,946
Interest receivable	553	553
Allowance for doubtful accounts	<u>(10,427)</u>	<u>(10,427)</u>
	<u>\$ 40,699</u>	<u>\$ 38,072</u>

**ALBERTA BICYCLE ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**DECEMBER 31, 2018**

**5. TANGIBLE CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2018</u>	<u>2017</u>
Trailers	\$ 42,670	\$ 34,022	\$ 8,648	\$ 12,914
Vehicles	26,608	13,304	13,304	15,965
Timing equipment	16,814	9,288	7,526	11,289
Office equipment	43,781	43,781	-	-
BMX equipment	1,386	1,386	-	-
Computer software	<u>1,054</u>	<u>1,054</u>	<u>-</u>	<u>-</u>
	<u>\$ 132,313</u>	<u>\$ 102,835</u>	<u>\$ 29,478</u>	<u>\$ 40,168</u>

**6. DEFERRED CONTRIBUTIONS - OPERATING**

Deferred contributions represent restricted operating funding received or receivable in the current year for which the corresponding expenses have not yet been incurred.

	<u>2018</u>	<u>2017</u>
Casino funding	\$ 93,426	\$ 69,055
Memberships	<u>8,731</u>	<u>6,406</u>
	<u>\$ 102,157</u>	<u>\$ 75,461</u>

**7. DEFERRED CONTRIBUTIONS - TANGIBLE CAPITAL ASSETS**

Deferred contributions related to tangible capital assets represent contributions received to fund tangible capital asset purchases.

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 6,881	\$ 10,322
Amounts amortized	<u>(3,441)</u>	<u>(3,441)</u>
Balance, end of year	<u>\$ 3,440</u>	<u>\$ 6,881</u>

**ALBERTA BICYCLE ASSOCIATION**

**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**DECEMBER 31, 2018**

**8. GRANT REVENUE**

	<u>2018</u>	<u>2017</u>
Alberta Sport Connection:		
Annual Association Grant	\$ 71,228	\$ 65,223
High Performance Coaching	27,000	18,000
Donation Fund	3,500	12,000
Alberta Summer Games	3,400	-
Coach Education	2,000	-
Coach Evaluation	2,000	-
Canada Summer Games	<u>-</u>	<u>20,000</u>
	<u>\$ 109,128</u>	<u>\$ 115,223</u>

**9. FINANCIAL INSTRUMENTS**

It is management's opinion that the Association is not exposed to significant credit, liquidity, market, currency, interest rate or other price risk through its financial instruments which include cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities.

**ALBERTA BICYCLE ASSOCIATION**

**SCHEDULE I**

**RACING PROGRAM EXPENSES**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Provincial team	\$ 41,931	\$ 90,143
Events	27,471	27,906
Commissaire	14,290	15,114
Coaching development	8,589	5,914
Medals and awards	4,317	2,844
Committee meetings	2,503	887
Equipment and supplies	<u>2,488</u>	<u>2,912</u>
	<u>\$ 101,589</u>	<u>\$ 145,720</u>

**ALBERTA BICYCLE ASSOCIATION**

**SCHEDULE II**

**BMX PROGRAM EXPENSES**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>2018</u>	<u>2017</u>
Club remittance	\$ 32,240	\$ 20,405
Provincial team	29,014	29,123
Committee meetings	1,340	1,540
Medals and awards	1,024	672
Commissaire	500	-
Miscellaneous	323	351
Advertising	118	-
Events	-	2,000
Technical delegate	<u>-</u>	<u>355</u>
	<u>\$ 64,559</u>	<u>\$ 54,446</u>