

**BC GAMES SOCIETY**

# ANNUAL REPORT

2007 / 2008



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## **1. Message from the Co-Chairs to the Minister Responsible**

The highlight of this past fiscal year was the successful staging of the Kimberley – Cranbrook 2008 BC Winter Games, February 21 to 24. 3,033 volunteers hosted 1,411 athletes, along with 593 coaches and officials in only the second time the BC Winter Games have been co-hosted.<sup>1</sup>

ActNow and the BC Games Society collaborated during these Games, providing athletes, volunteers, and families with additional information on the benefits of sport and healthy living. Over 30,000 ActNow impressions were measured, delivered through speaking notes, publications, and Games wear.

Kootenay MLA, and BC Winter Games enthusiast, Mr. Bill Bennett spoke in the legislature of his communities' experience in hosting the 24<sup>th</sup> edition of this winter sport showcase. "I had no idea what kind of undertaking this was. An amazing undertaking. I could not help but think that it must have been a bit like the Allied army as it moved across Europe. You've got 1,400 young athletes. They've got to have someplace to eat. They've got these buses running all over the place in all these different communities, taking them from venues back to where they sleep. It was quite an enterprise. Just the food itself for that many people — the 3,000 volunteers and the 1,400 athletes and the 500 or 600 officials and coaches.... It was quite amazing."

Mr. Bennett's comments were indicative of those received from parents, volunteers, and athletes alike. The citizens of the Kimberley – Cranbrook region<sup>2</sup> truly embraced this unique opportunity, with 91% of those surveyed<sup>3</sup> indicated they were satisfied or very satisfied with their volunteer experience. One key volunteer stated, "I have become a better person because of this experience, and I would not hesitate in doing it all again."

The volunteer sector is undergoing some challenges, as the population ages, and an increase in sport tourism creates stronger demand for hosting communities and their trained volunteers. Ensuring a positive experience is important to the BC Games Society as we hope these trained volunteers will remain engaged in their communities, utilizing their new skills and confidences gained during the BC Winter Games. Happily, our survey also showed that 97% of Games volunteers would encourage their family and friends to volunteer their support at a future BC Games.

While the community aspects of the BC Games are solid, we remain challenged by a sport system struggling to meet the myriad of obligations placed upon them by their various funders, partners, and membership. These past BC Winter Games marked year 3 of our expectation that all head coaches be certified to level 2 of the National Coaching Certification Program; while we were up over 2006 from 52 to 76%, we are still short of our mark of 80%, with 100% being the ultimate expectation. Certain sports still struggle to meet their targeted participant numbers, with four sports (Netball, Fencing, Swimming – Disabled, and Curling – Disabled) missing the Games entirely.

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<sup>1</sup> Oliver / Osoyoos co-hosted the 1985 BC Winter Games

<sup>2</sup> residents of Fernie, Sparwood, Marysville, Elkford also volunteered

<sup>3</sup> post Games survey of accredited volunteers administered by the BC Games Society using Zoomerang.com

The 2007 / 2008 BC Games Society Annual Report was prepared under our direction in accordance with the *Budget Transparency and Accountability Act*. We are accountable for the contents of the report, including the selection of the performance measures and how the results have been reported. The information presented represents the actual performance of the BC Games Society for the twelve months ended March 31, 2008. All significant decisions, events and identified risks, as of May 9, 2008, have been considered in this report.

The information is presented in accordance with the *BC Reporting Principles* and represents a comprehensive picture of our actual performance in relation to our service plan. The measures are consistent with the BC Games Society's mission, goals and objectives and focus on aspects critical to the organizations performance.

We are responsible for ensuring internal controls are in place to ensure performance information is measured accurately and in a timely fashion.

This report contains estimates and interpretive information that represent the best judgment of management. Any significant limitations in the reliability of data are identified in the report.

In closing, we wish to express our sincere appreciation to Minister Stan Hagen for his commitment and support of his Board of Directors and staff in the delivery of the five BC Games. It is through the vision of the Board, and the professionalism of the staff that the BC Games Society has built such a strong reputation inside and outside the province of British Columbia.

Respectfully submitted



Wendy Ladner-Beaudry, Co-Chair  
BC Games Society



Frank Lento, Co-Chair<sup>4</sup>  
BC Games Society

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<sup>4</sup> Mr. Lento was appointed the co-chair upon the resignation of Tony Fiala

## 2. *Organizational Overview*

### **The Purpose of the BC Games Society is:**

To provide an opportunity for the development of athletes, coaches, and officials in preparation for higher levels of competition in a multi-sport which promotes interest and participation in sport and sporting activities, individual achievement, and community development. Specifically, our purpose is:

- ❑ to motivate British Columbians to achieve a higher level of fitness and physical well being through participation in amateur sports and physical activity
- ❑ to encourage and motivate athletes, coaches, and officials to attain a higher level of skill and competitive achievement
- ❑ to organize competitive sport events that will serve as preparation for higher level competition and play an integral role in the BC sport delivery system
- ❑ to provide each hosting community with a legacy of experienced volunteers and facility improvements
- ❑ to share the spirit of the Games with British Columbians of all regions of the province
- ❑ to celebrate the community

Since 1978, the BC Games Society (Society) has been staging the BC Winter and BC Summer Games. The two events, held every even calendar year, are BC's largest multi-sport events. Located in Victoria, the Society provides event management support, volunteer and participant management software, and financial resources to each of its Games host communities. These host cities then form separate not-for-profit societies for the three-year cycle of their games management.

The BC Games Society was established in 1977 as a not-for-profit society under the Societies Act with a mandate to provide community and sport development opportunities across BC. The Society is included in the public accounts of the Government of British Columbia and is a crown agency subject to the *Budget Transparency and Accountability Act*. The Society was incorporated under the Society Act in 1987 to provide event management leadership to achieve sport, individual, and community development.

The scope of the BC Games was broadened in 1994 with the addition of the Northern BC Winter Games, the BC Disability Games, and the BC Seniors Games. Similar to our work with the BC Winter and Summer Games, the Society provides support and resources to each of these Games, with policy direction coming from the respective Boards of these three Games. Host cities also form their own societies during the cycle of Games hosting.

In February 2007, the BC Seniors Games Society negotiated a stand-alone agreement removing them from the Family of Games, while retaining the event management services of the BC Games Society under an annual contract.

Provincial funding for the BC Games Society is provided through a *Transfer Under Agreement* signed by the Sport and Recreation Branch of the Ministry of Tourism, Sport, and the Arts.

Communities across the province embrace the BC Games as an opportunity to highlight their citizens, facilities, and hometown pride to the rest of BC. While the BC Games are a four day celebration, the legacy of these multi-sport events lives on in new and improved facilities, enhanced volunteers skills, and financial impacts resulting from participant and visitor spending, and legacy investments.

## **Mission, Vision, Values**

### **Mission**

Through partnerships, the BC Games Society is committed to providing event management leadership in the creation of development opportunities for individuals, sport organizations, and host communities

### **Vision**

- Entrepreneurial approaches, mutual accountability, and transparency in all our partnerships are standard methods of operation.
- The economic and social benefits to communities in hosting the Games produces quality bids and experiences from a variety of host communities.
- BC athletes, coaches, and officials in national and international competition will benefit from the experience of a BC Games.
- Public and private sectors value and support the BC Games.
- Host Communities, athletes, coaches, managers, officials, and volunteers remember the BC Games as a best ever multi-sport experience.
- The BC Games are a vehicle for community legacies, trained coaches, new sport clubs, facility improvements, community pride and spirit, and skilled event management volunteers in each host community.
- BC Games Society Board represents an effective, ethical, and responsible model in leadership and governance.

### **Values**

Values that underpin how we interact in our relationships:

- Partnerships and collaboration are the foundation to our working relationships where appreciation and understanding of all partners' perspectives is actively sought.
- We have an organizational climate of mutual trust and support between Board and Staff, where roles and responsibilities are clarified, policies are followed and contributions of the team and individuals are honoured.
- Our dynamic approaches continually redefine and determine the most efficient and effective method of delivering event management services and programs.
- Commitment to social issues affecting all British Columbians around health and wellness, personal and community development, equity, access, and inclusiveness is demonstrated.
- Investment in our human resources is critical to our long-term success and we strive to offer personal/professional development opportunities to Board, Staff, and Volunteers.

### **3. Report on Games Performance**

The core business of the BC Games Society is the event management of the BC Winter and BC Summer Games. In support of these two multi-sport events, it is important that the operations of the Society be supplemented through corporate partner investment. The goals, measures, objectives and targets identified in this Annual Report highlight the role we play within the sport system, and acknowledge the need to assist in the financial stability of our organization.

Successful outcomes due to effective management ensure longevity of the hosting rotations around the province. By establishing the BC Games as a focal point for athlete and coach development, it is important that we measure benchmarks in the successful progression of athletes and coaches. Bringing the business community to aid in the success of the BC Games is critical as their support contributes significantly to the overall success of each Games, while ensuring government's investment is maximized.

Numerous provincial sport organizations continue to be challenged to meet fundamental benchmarks for participation in the BC Games. Several sports continue to come up short on their requirements to ensure BC Winter Games athletes are coached at the required level of NCCP II<sup>5</sup>. In support of these sports, and their efforts to get to the required levels, the BC Games Society continues to work with Sport BC, Canadian Sport Centre – Pacific, and 2010 Legacies Now to eliminate the respective barriers from this goal. Coaching is but one obstacle many sports face, due to lagging human and financial resources; the success of the Games is predicated on a strong sport culture and we take seriously our role in helping the system grow.

Leveraging the provincial investment by providing exposure opportunities for the local government and business sectors provided additional value to the BC Winter Games held this past fiscal year. Unaudited financial statements for the Kimberley – Cranbrook 2008 BC Winter Games highlight the responsive nature of the business community in providing \$68,155 toward their budget, while the two cities contributed an additional \$40,000. While not accounted for in their cash only budget, an additional \$247,497 in value-in-kind offset certain budgeted items, resulting in a significant savings, which will translate into over \$80,000 in legacy investments<sup>6</sup>.

#### **Risk and Sensitivities**

During the period covered by this Annual Report, the BC Games Society planned for / funded / implemented:

Powell River 2007 BC Disability Games  
Nanaimo 2007 BC Seniors Games  
Dawson Creek 2008 Northern BC Winter Games  
Kimberley – Cranbrook 2008 BC Winter Games  
Kelowna 2008 BC Summer Games  
Prince George 2008 BC Seniors Games

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<sup>5</sup> National Coaching Certification Program – for more go to [www.coaches.bc.ca](http://www.coaches.bc.ca)

<sup>6</sup> Legacy is comprised of budget savings, interest, and souvenir sales. Public process determines its distribution after audit is complete

Mackenzie 2009 Northern BC Winter Games  
Maple Ridge – Pitt Meadows 2009 BC Disability Games

The BC Games Society relies on third party delivery for the recruitment of athletes who attend the BC Winter and BC Summer Games. This recruitment and training of attending coaches and officials is the responsibility of the participating Provincial Sport Organizations (PSOs). Their successes in recruitment and training are reflected in our statistics pertaining to athletes and coaches. For the Kimberley – Cranbrook 2008 BC Winter Games Wheelchair Curling, Netball, Swimming for Athletes with a Disability, and Fencing, did not attend due to recruitment / planning difficulties within the sport. 65 % of Head Coaches attending the BC Winter Games were certified to the National Coaching Certification Program level II as mandated by the Society. This number marks an improvement over the 2006 BC Winter Games of 13%.

Discussions and organizational support from the provincial sport system continues with all participating PSOs to assist them in improving or increasing their overall organizational health as it pertains to their participation in the BC Winter Games.

Ownership of the Northern BC Winter Games, the BC Disability Games, and the BC Seniors Games lies with their respective Boards. The agreements with the respective agencies are for event management services only, and subsequently any advice and/or direction by the Society can be superseded by the Partner Board.

In all instances of the BC Games Society involvement, there is an underlying faith that cities and municipalities wish to host, and volunteer for, the BC Games. Recent decisions by the Northern BC Winter Games Society and BC Disability Sports will move their Games to a biennial model (odd calendar year) effective 2011 for the Northern Games, and 2007 for the BC Disability Games. This decision reflects the current saturation of multi-sport games and similar events on the host cities, their volunteers, and their business communities. The BC Games Society decision to go from an annual event to a biennial event (even years) in 1997 has assisted in maintaining an interest in hosting the BC Winter and/or BC Summer Games by cities across BC.

The BC Games Society is staffed by nine full time employees, five of whom spend significant periods of time traveling to the host cities in support of volunteers. Three administrative staff assist their work, and aid the functions of the President and CEO's office and the Board of Directors. Our *Guidelines for the Host Community* empower the volunteers with tasks, timelines and samples, meaning that staff time is maximized, and any one manager can provide assistance to possibly as many as six communities concurrently.

As noted in the results on the following pages, the BC Games Society was able to meet its objectives; those results directly attributable the quality of leadership and dedication of our Board of Directors and those nine staff members.

#### **4. Alignment with Government's Strategic Plan**

The BC Games Society supports three of the Government's priorities as identified in their Strategic Plan.

##### **To lead the way in North America in healthy living and physical fitness**

The purpose of the BC Winter and BC Summer Games is to provide an opportunity for the development of athletes, coaches, and officials in preparation for higher levels of competition in a multi-sport event. The Society promotes interest and lifelong participation in sport and sporting activities, and individual achievement. All five BC Games promote healthy, active lifestyles for a broad range of populations, and builds capacity in skilled volunteers, sport programs, equipment and facilities, all avenues that continue to contribute to healthy communities.

##### **To build the best system of support for persons with a disability, special needs, children at risk, and seniors.**

Integration of athletes with a disability has been part of our Games model since our inception. We continue to support further integration by expanding opportunities for Paralympic sports particularly in our BC Winter Games. Our event management service agreement with the BC Seniors Games and the BC Disability Games means additional financial resources and professional staff support contribute to a positive experience for athletes from both constituencies.

##### **To make BC the best educated, most literate jurisdiction on the continent**

Our commitment to the provision of quality written resources for the training and education of volunteers continues. Recognized nationally for their thoroughness and ease of use, our *Guidelines for the Host Community* are now online making them more accessible to more volunteers.

Additionally, through our Shareholder's Letter of Expectations (SLE) signed with the Ministry of Tourism, Sport and the Arts, the BC Games Society ...

- continues to position the BC Games as an opportunity to promote the values of ActNow
- showcase the BC Games within the BC150 celebrations
- continue to make decisions which result in lesser environmental impacts, thereby assisting the public sector become carbon neutral by 2010

Entire SLE may be read at [www.bcgames.org](http://www.bcgames.org) Click on About Us

<b>Goal 1 – Effective Management of BC Winter Games, BC Summer Games and Partner Games</b>						
<b>Objectives</b>						
<p>In partnership with the Kimberley – Cranbrook 2008 BC Winter Games Society, the Kelowna 2008 BC Summer Games Society, and the Terrace 2010 BC Winter Games Society, plan, prepare, and implement quality multi-sport events for the benefit of participants, volunteers, funding and corporate partners.</p> <p>Working with the Parent and local Boards of the Northern BC Winter Games, the BC Disability Games, and the BC Seniors Games, plan, prepare, and implement quality multi-sport events for the benefit of participants, volunteers, and funding and corporate partners.</p>						
<b>Key Strategies</b>						
<p>Provide concise written online materials to support the volunteers in creating quality BC Games</p> <p>Promote PSO's use of the BC Winter and BC Summer Games through Memorandums of Understanding as a key element in the continuum of their athlete, coach, and officials' development while recruiting and maintaining a key network of key sport volunteers across the province.</p>						
<b>Performance Measures</b>					<b>Target</b>	<b>Variance</b>
	05 / 06 Greater Trail 2006 Winter	06 / 07 Actuals Kamloops 2006 Summer	07 / 08 Target Kimberley – Cranbrook 2008 Winter	07 / 08 Actuals Kimberley – Cranbrook 2008 Winter	08 / 09 Kelowna 2008 Summer	
volunteers use and value online tasks, samples and protocols to effectively manage their BC Games	75% satisfaction rating of online resources	87% satisfaction rating of online resources	80% satisfaction of online resources	91% satisfaction rating of online resources <sup>7</sup>	80% satisfaction – measurement surveys to begin June 2008	11% improvement on target of 80% satisfaction rating constant review and updating ensure online resources are practical and comprehensive
head coaches attending the BC Winter and BC Summer Games are certified to the required National Coaching Certification Program level II <sup>8</sup>	52% of coaches were certified to required standard	74% of coaches were certified to required standard	80% of coaches will be certified	76% of coaches were certified to required standard	80% of coaches will be certified	24% improvement over 2006 BC Winter Games XC Ski & Ringette achieved 100% number is still low, due to varied reasons specific to each sport <sup>9</sup>
BC Winter and BC Summer Games athletes and coaches move on to higher levels of competition including the Canada Games <sup>10</sup>	41% (144) athletes and 75% (40) coaches attending the 2005 Canada Summer Games were BC Games alumni (52.5% of entire team)	65% (176) athletes and 29% (19) coaches attending the 2007 Canada Winter Games were BC Games alumni (58% of entire team)	2009 Canada Summer Games to include 60% BC Games alumni  2011 Canada Winter Games to include 65% BC Games alumni	2009 Canada Summer Games to include 60% BC Games alumni  2011 Canada Winter Games to include 65% BC Games alumni	Measurements to begin Sept. 2009  Measurements to begin March 2011	no benchmarks for comparative purposes sport organizations continue to understand the sport continuum, and strengths of developing coaches and athletes

<sup>7</sup> statistics gathered by BC Games Society using Zoomerang.com

<sup>8</sup> statistics provided by participating Provincial Sport Organizations (PSOs)

<sup>9</sup> Sports' challenges range from organizational to lack of technical expertise

<sup>10</sup> Team BC statistics provided by the Team BC program (Sport Branch / Ministry of Tourism, Sport and the Arts)

legacies from BC Winter and BC Summer Games include new sport club development, trained volunteers, and facility upgrades <sup>11</sup>	3035 volunteers were recruited and trained direct cash investment in sport was \$90,000 legacy investment was \$34,921	3246 volunteers were recruited and trained direct cash investment in sport was \$35,917 legacy investment was \$101,576	2300 volunteers \$80,000 cash investment Legacy of \$65,000	3,033 volunteers were recruited and trained direct cash investment in sport was \$77,000 legacy investment is expected to be \$100,000 <sup>12</sup>	anticipated volunteer recruitment to be 3200 investment in sport to equal \$80,000 legacy investment post games to equal \$75,000	Significant support from business and volunteer community to the fiscal and organizational health of the BC Winter Games
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<sup>11</sup> volunteer figures from BC Games Society viewTEAM enabling software financial figures from audited statements

<sup>12</sup> unaudited, best estimated figures

<b>Goal 2 – Entrepreneurial Activities</b>						
<b>Objectives</b>						
To ensure the financial sustainability and enhancement of the BC Games through entrepreneurial activity by increasing the level of non-governmental fiscal support of the BC Winter and BC Summer Games						
<b>Key Strategies</b>						
Establish new and maintain existing corporate partners through delivery on our contractual obligations						
Provide supportive documentation and event management to Host Communities to recruit and develop local cash						
<b>Performance Measures</b>	<b>Actuals<sup>13</sup></b>				<b>Target</b>	<b>Variance</b>
	05 / 06 Greater Trail 2006 Winter	06 / 07 Actuals Kamloops 2006 Summer	07 / 08 Target Kimberley – Cranbrook 2008 Winter	07 / 08 Kimberley – Cranbrook 2008 Winter	08 / 09 Kelowna 2008 Summer	
As corporate partners, Air Canada Jazz, Global BC, and TELUS provide cash and in-kind services to offset budgeted expenditures	AC Jazz provided \$110,000 value through charter discounts and staff travel Global BC provided \$80,000 in-kind value TELUS provides \$85,000 cash and in-kind value	AC Jazz provided \$110,000 value through charter discounts and staff travel Global BC contract re-signed until 2011 – continues to provide \$80,000 in-kind value TELUS provides \$85,000 cash and in-kind value	new AC Jazz contract to be negotiated  Global BC provides \$80,000 value  TELUS provides \$85,000 cash and in-kind  new deal with BC lottery Corp. for \$40,000 to be signed	re-signed AC Jazz to a 2 year deal valued at \$120,000 (\$60,000/yr.)  Global BC provided \$120,000 <sup>14</sup> of coverage related to BC Winter Games  TELUS provides \$85,000 cash and in-kind value  BC Lottery Corp. (BCLC) signed to one year deal valued at \$50,000	manage partnership with AC Jazz  continue ongoing agreement  expected re-signing for 1 year  expected re-signing for 1 year	business decision to support only BC Winter and BC Summer Games reduced overall deal by \$50,000 annually <sup>15</sup>  Global BC continues to support the BC Winter Games with production, promotional time, and news coverage. Exceeded sponsorship value by \$40,000  success in support of Kamloops 2006 BC Summer Games, meant BCLC wished to stay as a corporate partner of the BC Games Society with a series of 1 year deals
Host Community budgets are supported by local government and business through cash and in-kind contributions	received \$60,000 of cash and \$375,000 of in-kind value	received \$107,650 cash and \$255,411 of in-kind value	Kimberley – Cranbrook 2008 BC Winter Games anticipate \$40,000 cash and \$300,000 in-kind	received \$68,155 cash and \$247,497 of in-kind value	anticipated recruitment of \$40,000 cash and \$300,000 value-in-kind	exceeded cash projections by \$28,155 Value-in-kind met budget objectives

<sup>13</sup> sources for financial figures from respective corporate contracts and community audited statements

<sup>14</sup> Global's valuation of airtime

<sup>15</sup> cost containment strategies with budget ensures no lapse of travel to hosting communities

## 5. Financial Report

### Management Discussion and Analysis

Assessment of Results of Operations and Changes in Financial Conditions

#### Summary Financial Outlook 2006/07 - 2011/12

	in 1000's									
	2006/07	2007/08	2007/08	Budget	Year	2008/09	2009/10	2010/11	2011/12	
	Actual	Budget	Actual	Variance	Variance	Forecast	Forecast	Forecast	Forecast	
<b>Revenues</b>										
Ministry Grant	2,137	2,002	2,002	0	-135 <sup>1</sup>	2,002	2,002	2,002	2,002	
Other Revenues	291	490	432	-58	141	609	492	607	500	
<b>Total Revenue</b>	<b>2,428</b>	<b>2,492</b>	<b>2,434</b>	<b>-58</b>	<b>6</b>	<b>2,611</b>	<b>2,494</b>	<b>2,609</b>	<b>2,502</b>	
<b>Expenditures</b>										
Grants	845	560	700	140	-145	745	330	705	400	
Games Operations	503	845	688	-157	185	730	1,145	485	1,145	
Overhead	1,086	1,087	999	-88	-87	1,136	1,143	1,145	1,100	
<b>Total Expenses</b>	<b>2,434</b>	<b>2,492</b>	<b>2,387</b>	<b>-105</b>	<b>-47</b>	<b>2,611</b>	<b>2,618</b>	<b>2,335</b>	<b>2,645</b>	
<b>Operating Income ( Loss )</b>	<b>-6</b>	<b>0</b>	<b>47</b>	<b>47</b>	<b>53</b>	<b>0</b>	<b>-124</b>	<b>274</b>	<b>-143</b>	
Operating and Capital Surplus B/F	853	847	847			894	894	770	1,044	
<b>Operating and Capital Surplus C/F</b>	<b>847</b>	<b>847</b>	<b>894</b>			<b>894</b>	<b>770</b>	<b>1,044</b>	<b>901</b>	
<b>FTEs</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	
<b>Capital Expenditures</b>	<b>10</b>	<b>76</b>	<b>76</b>	<b>0</b>	<b>66</b>	<b>19</b>	<b>15</b>	<b>15</b>	<b>15</b>	

<sup>1</sup> Partner Games receive funding directly from Sport and Recreation Branch effective April 1, 2007

A projected balanced budget for 2007 / 2008 resulted in a surplus of \$46,678 primarily due to lower than expected costs related to the external travel of participants to the BC Winter Games.

The BC Games Society Board recognizes and appreciates that budgetary control is critical to our long-term financial health. Each year, management prepares a two-year budget for approval by the Finance Committee and the Board of Directors. These budgets consider our strategic objectives of our annual Service Plan, and the geographic locations of the communities in which games are being hosted. Expenditures for the fiscal year ending March 31, 2008 were \$2,387,192, a reduction of \$47,567 over the previous fiscal year.

As an organization, the BC Games Society plans in two-year cycles, taking into account our two major events and largest expenses, the BC Winter Games and the BC Summer Games. Fiscal year 2007/2008 featured the Kimberley – Cranbrook 2008 BC Winter Games; they received a grant of \$525,000 with an additional \$669,699 spent on external travel for athletes attending those Games.

Budget surpluses at the BC Summer and Winter Games host community level are shared equally between the host and this society. Audited figures for the 2008 BC Winter Games will not be known until August 2008; anticipated return from those Games is \$65,000.

BC Games Society also provides grants to the Northern BC Winter Games and the BC Disability Games amounting to \$90,000. Surpluses in those communities are not split with the BC Games Society but go directly back to the Parent Society of the respective Games.

### **Major Risks and Opportunities**

Events in the Province are increasing with the onset of the 2010 Olympic and Paralympic Games. Each of those events requires business support, as well as volunteer labour. The society continues to monitor the pressures of staging this number of events within the province as sponsorship and volunteer fatigue, saturation of available hosting communities, and overall fiscal sustainability continue to offer challenges.

We also acknowledge the challenges in bringing new corporate partners to support our work. The re-signing of Air Canada Jazz is significant given the fragility of the airline industry, having the BC Lottery Corp. join as a partner is testament to the value they place in the BC Games as an instrument to speak to volunteers, and continuing relationships with TELUS and Global BC open doors to prospective new partners.

### **Management's Responsibility for Financial Reporting**

The financial statements of the BC Games Society have been prepared by management in accordance with Canadian generally accepted accounting principles. The financial statements present fairly the financial position of the Society as at March 31, 2008 and the results of its operations.

Management is responsible for the integrity of the financial statements and has established policies as conveyed by the Auditor General of British Columbia regarding internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and financial statements prepared in a timely manner. Inherent to the concept of reasonable assurance is the recognition that there are limits in all internal control systems and that system costs should not exceed the expected benefits.

Handwritten signature of Kelly Mann in black ink, featuring a stylized 'K' and 'M'.

Kelly Mann  
President and CEO

Handwritten signature of Gordon Hutcheson in black ink, written in a cursive style.

Gordon Hutcheson, FCA  
Accountant

## 6. Corporate Governance

The BC Games Society, as a Service Crown Agency, is responsible to the Minister of Tourism, Sport and the Arts

A fifteen-member community based Board of Directors, appointed by Ministerial Letter, sets the strategic direction of the BC Games Society within direction from the provincial sport system with approval by the Minister. President and CEO, Kelly Mann, is given direction by the Board and is accountable for managing the operations of the Society. The Director's activities and responsibilities are governed by *Best Practice Guidelines for Governance and Disclosure for Governing Boards*.

The Society receives its core funding through a Transfer Under Agreement with the Sport and Recreation Branch of the Ministry of Tourism, Sport and the Arts.

The Board of Directors' guiding principles are:

Accountability and Performance	Clarity of Roles and Responsibilities
Openness, Trust and Transparency	Service and Corporate Citizenship
Stewardship, Leadership and Effectiveness	Value, Innovation and Improvement

### Board Members and Committees

#### Committees of the Board

*Finance* – responsible for the review of all financial reports, audited statements, and supporting financial materials in order to make recommendations to the Board

*Sport* – reviews and recommends to the Board, sports and communities for inclusion in the BC Winter and Summer Games

*Marketing and Communications* – assist in the development of the strategic direction for marketing the BC Games as well as recommending options for Corporate Partner benefits and acquisition

Wendy Ladner Beaudry, Co-Chair, Vancouver

Tony Fiala, Co-Chair<sup>17</sup> and Finance Committee, Williams Lake

Sharon White, Victoria, Provincial Government, Marketing and Communications Committee

Scott Braley, North Vancouver

Bob Irwin, Kitimat, Northern BC Winter Games Society, Sport Committee

Anoop Sharma, Vancouver, BC Disability Sports

Jennifer Williams, Duncan<sup>18</sup>

Kelly Stefanyshyn<sup>19</sup>, Vancouver

Gary Young, North Vancouver, Chair, Marketing and Communications Committee

Bruce Johnson, Penticton, Finance Committee

Renee McCloskey<sup>19</sup>, Prince George

Kimberly White Gilhooly, Vernon, Marketing and Communications Committee

Marni Abbott<sup>20</sup>, Vancouver, Sport Committee

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<sup>17</sup> resigned effective January 2008

<sup>18</sup> term expired January 2008

<sup>19</sup> appointed March 2008

Frank Lento, Fernie, Co-Chair<sup>21</sup> Chair, Sport Committee  
Ken Wood, Coquitlam<sup>19</sup>  
Rod Cox, Terrace, Chair, Finance Committee, Marketing and Communications  
Committee  
Dorothy Paul, Brentwood Bay

Additional information on Board members and Board policies is available on our website.  
The BC Games Society complies with the provincial government's Governance and  
Disclosure Guidelines for Governing Boards of British Columbia Public Sector  
Organizations. See [http://www.bcgames.org/facts\\_and\\_figures\\_board\\_governance.html](http://www.bcgames.org/facts_and_figures_board_governance.html)

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<sup>20</sup> resigned effective March 2008

<sup>21</sup> appointed Co-Chair March 2008

**7. Financial Statements**  
**BC GAMES SOCIETY**  
**Year Ended March 31, 2008**



**MANTELL | DICKSON | BLADES | WISEMAN**  
Chartered Accountants

102-4430 Chatterton Way Victoria, BC V8X 5J2  
Tel: 250.744.3543 | Fax: 250.744.3546  
Web: www.mdaw.ca

## **AUDITORS' REPORT**

### **To: The Board of Directors of the BC Games Society**

We have audited the statement of financial position of the BC Games Society as at March 31, 2008 and the statement of operations and changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2008 and the results of its operations and changes in net assets and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Society Act of British Columbia, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Victoria, B.C.  
April 23, 2008

Chartered Accountants

**BC GAMES SOCIETY****STATEMENT OF FINANCIAL POSITION****MARCH 31,****2008**  
**\$****2007**  
**\$****ASSETS****CURRENT**

Cash and cash equivalents	1,080,559	806,938
Receivables	167,362	10,209
Inventory	2,285	4,503
Prepays	1,642	1,642

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**1,251,848**      **823,292****CAPITAL ASSETS (Note 3)**

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**139,196**      **91,207**

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**1,391,044**      **914,499****LIABILITIES****CURRENT**

Payables and accruals	483,344	44,456
Deferred funding (Note 9)	14,082	23,103

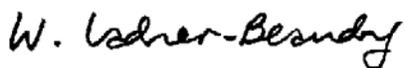
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**497,426**      **67,559****NET ASSETS****NET ASSETS INVESTED IN CAPITAL ASSETS**      **139,196**      **91,207****UNRESTRICTED NET ASSETS**      **754,422**      **755,733**

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**893,618**      **846,940**

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**1,391,044**      **914,499****COMMITMENTS (Note 5)****CONTINGENT LIABILITY (Note 6)****APPROVED BY THE BOARD**

Director

Director

*See accompanying notes*

**BC GAMES SOCIETY****STATEMENT OF CHANGES IN NET ASSETS****YEAR ENDED MARCH 31,*****CURRENT YEAR (2008)***

	<b>Investment in Capital Assets \$</b>	<b>Unrestricted Operations \$</b>	<b>2008 Total \$</b>
NET ASSETS, beginning of year	91,207	755,733	846,940
EXCESS OF REVENUE OVER EXPENSES	-	46,678	46,678
AMORTIZATION OF CAPITAL ASSETS	(27,737)	27,737	-
INVESTMENT IN CAPITAL ASSETS	75,726	(75,726)	-
NET ASSETS, end of year	<u>139,196</u>	<u>754,422</u>	<u>893,618</u>

***PRIOR YEAR (2007)***

	<b>Investment in Capital Assets \$</b>	<b>Internally Restricted Funds \$</b>	<b>Unrestricted Operations \$</b>	<b>2007 Total \$</b>
NET ASSETS, beginning of year	106,795	30,744	716,025	853,564
TRANSFERRED TO UNRESTRICTED OPERATIONS	-	(30,744)	30,744	-
(DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	(6,624)	(6,624)
AMORTIZATION OF CAPITAL ASSETS	(25,380)	-	25,380	-
INVESTMENT IN CAPITAL ASSETS	9,792	-	(9,792)	-
NET ASSETS, end of year	<u>91,207</u>	<u>-</u>	<u>755,733</u>	<u>846,940</u>

*See accompanying notes*

# BC GAMES SOCIETY

## STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31,

2008  
\$

2007  
\$

### REVENUE

Province of British Columbia

- Operating Grant

2,002,000 2,137,000

BC Senior Games Service Agreement

55,000 -

Funding partners (*Note 8*)

80,000 40,000

Souvenirs

5,168 3,897

Contractual revenues, net

2,250 33,900

Athlete registration

201,143 157,985

Interest earned

88,309 55,353

2,433,870 2,428,135

### EXPENSES

Salaries and employee benefits

595,254 620,217

Travel and accommodation

93,506 75,365

Professional services

29,779 34,090

Computer maintenance

10,340 5,660

Office and business expenses

72,073 77,070

Advertising and publications

60,521 62,328

Insurance, leases and utilities

110,651 105,502

Games operating costs

687,843 502,568

Lawsuit settlement (*Note 6*)

- 55,000

Sports Hall of Fame Exhibit

- 26,500

Amortization

27,737 25,380

Operating grants, less returns

699,488 845,079

2,387,192 2,434,759

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES

46,678 (6,624)

*See Schedules 1, 2 and 3 for Schedule of Expenses*

*See accompanying notes*

# BC GAMES SOCIETY

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31,

	2008	2007
	\$	\$
<hr/>		
CASH FLOW DERIVED FROM (APPLIED TO)		
Operating		
Excess (deficiency) of revenue over expenses	46,678	(6,624)
Amortization	<u>27,737</u>	<u>25,380</u>
	74,415	18,756
Changes in non-cash operating working capital		
Receivables	(157,153)	100,451
Inventory	2,218	(3,666)
Prepays	-	308
Payables and accruals	438,888	(678,715)
Deferred funding	<u>(9,021)</u>	<u>3,756</u>
	<u>349,347</u>	<u>(559,110)</u>
Investing		
Purchase of capital assets ( <i>Note 3</i> )	<u>(75,726)</u>	<u>(9,792)</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	273,621	(568,902)
CASH AND CASH EQUIVALENTS, beginning of year	<u>806,938</u>	<u>1,375,840</u>
CASH AND CASH EQUIVALENTS, end of year	<u>1,080,559</u>	<u>806,938</u>

*See accompanying notes*

# BC GAMES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2008

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### 1. STATEMENT OF PURPOSE

The Society was incorporated under the Society Act on June 26, 1987. Currently, the purpose of the Society is to provide event management leadership to achieve sport, individual and community development.

Approximately 83% of the Society's revenues are received from the Province of British Columbia with the remainder generated by corporate sponsors, surpluses from host societies, athlete registration fees, contract service and interest.

The Northern B.C. Winter Games, the BC Winter Games, the B.C. Disability Games, the BC Summer Games and the B.C. Seniors Games are planned and operated by societies incorporated in the host community for each event. These financial statements do not reflect the revenues and expenditures of the local societies.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

The term "Society" is used to mean the BC Games Society.

#### (a) Capital Assets

Amortization is calculated on a straight-line basis over the asset's estimated useful economic life, as follows:

Computer and general application software	3-5 years
Registration programs and computer cabling	5 years
Bedding, flags and signs for host societies	12 years
Furniture and equipment	10 years
Trademarks	20 years
Leaseholds	over the term of the lease

In the year of purchase capital assets are amortized at half their normal rates.

#### (b) Revenue Recognition

The Society follows the deferral method of accounting for Grants and Contributions received, whereby revenues are matched with expenses. Restricted contributions, if any, are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable.

Donated or discounted goods and services are recorded at the amount of cash consideration.

Receipt of surplus from Summer and Winter Games Societies is recorded at the earlier of cash receipt and final determination of the amount of the surplus.

# BC GAMES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2008

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

#### *(c) Measurement Uncertainty and the Use of Estimates*

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from the current estimates.

#### *(d) Provincial Contributions*

The financial statements do not reflect certain administrative expenses incurred and paid directly by the Province of British Columbia in the delivery of the games.

#### *(e) Legacy Funds - Host Communities*

Host communities retain 100% of profits from souvenir sales and 50% of their operating surplus, if any, and all interest earned as part of their legacy fund.

#### *(f) Grants to Host Societies*

Grants to host societies are recorded as an expense when disbursement of funds has been authorized.

#### *(g) Financial Instruments*

The Society invests in short term investments held by BC Investment Management Corporation which provides fund management services for public bodies and publicly administrated trust funds.

On April 1, 2007, the Society adopted CICA Handbook sections 3855 (Financial Instruments – Recognition and Measurement) and 3861 (Financial Instruments – Disclosure and Presentation). The Society has designated cash and short-term investments as held for trading and carries them at fair value. Changes in fair value are recognized in revenue and expenses in the period in which they arise. Accounts receivable and accounts payable and accrued liabilities are classified as loans and receivables or other liabilities and are recorded at amortized cost. There was no impact on the opening net assets of the Society on adoption of the new accounting standards. Prior periods have not been restated.

# BC GAMES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2008

### 3. CAPITAL ASSETS

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Registration software	287,807	272,640
Application software	8,989	17,225
Computers	10,375	39,055
Bedding, flags and signs for Host Societies	111,177	120,676
Furniture and equipment	32,552	20,732
Cabling	8,436	8,436
Leaseholds	17,172	17,172
Trademarks	763	763
	<u>477,271</u>	<u>496,699</u>
At cost	477,271	496,699
Less: Accumulated amortization	<u>338,075</u>	<u>405,492</u>
Net book value	<u>139,196</u>	<u>91,207</u>
Additions during the year		
Computers	10,375	-
Bedding and flags	14,690	954
Registration software enhancements	15,167	6,650
Computer software	2,942	2,188
Furniture and equipment	<u>32,552</u>	<u>-</u>
	<u>75,726</u>	<u>9,792</u>

### 4. SURPLUS FROM HOST SOCIETIES

Surplus from the host societies is comprised of:

	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
Kamloops 2006 Summer Games Society	80,512	-
Greater Trail 2006 Winter Games Society	<u>-</u>	<u>34,921</u>
	<u>80,512</u>	<u>34,921</u>

# BC GAMES SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2008

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### 5. COMMITMENTS

The Society has commitments arising from contractual agreements for office equipment, television advertising, employment services, and a lease for office premises. The Society is also committed to provide funding to host societies for staging of events scheduled during the years.

#### General Commitments

Minimum annual commitments in each of the next five fiscal years are as follows:

		<u>Total \$</u>
2009		240,300
2010		214,500
2011		195,700
2012		165,800
2013		<u>166,400</u>
		982,700
Host Society Commitments		
	<u>\$</u>	
2009	470,000	
2010	615,000	
2011	625,000	
2012	525,000	
2013	<u>625,000</u>	<u>2,860,000</u>
		<u>3,842,700</u>

### 6. CONTINGENT LIABILITY

The Society was named as a party to a lawsuit related to injuries sustained by a volunteer of the Nanaimo 2002 Summer Games. This was settled during the previous fiscal year at \$55,000.

### 7. RELATED PARTY TRANSACTIONS

The Society is economically dependent on the receipt of funding from the Province of British Columbia. Early in each fiscal year the annual funding from the Province is paid to the Society to cover the operating cost for that year. The use of the funds is governed by the Agreement for Financial Assistance signed by both parties.

Details are as follows:

	<u>2008 \$</u>	<u>2007 \$</u>
Grant received- Operations	2,002,000	1,982,000
- Family of Games	-	155,000
Interest earned	88,309	53,825
Balance in the Investment Trust Account at year end (included in cash equivalents on the Statement of Financial Position)	777,209	747,924

## BC GAMES SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2008

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#### 8. FUNDING PARTNERS

During the year, the Society received \$40,000 from Telus as a sponsor of the BC Summer and Winter Games and an additional \$40,000 from the BC Lottery Corporation.

#### 9. DEFERRED FUNDING

	2008 \$	2007 \$
a) Funds for B.C. Olympic and Paralympics Youth Leadership Program:		
Opening balance	17,744	12,465
Received from Legacies Now	1,000	6,000
Contributions from non-government sources	<u>8,900</u>	<u>-</u>
	27,644	18,465
Expenses		
Kimberley- Cranbrook 2008 Winter Games Society	(17,400)	-
Other	<u>(1,334)</u>	<u>721</u>
Balance, end of year	<u>8,910</u>	<u>17,744</u>
b)		
Funds to further promote the B.C. Senior Games:		
Opening balance	1,359	4,882
Contributions from Legacies Now	-	5,000
Expenses incurred under the agreement	<u>(1,359)</u>	<u>(8,523)</u>
Balance, end of year	<u>-</u>	<u>1,359</u>
c)		
Funding from Telus for bursaries and to Kid Sport Fund:		
Opening balance	4,000	2,000
Funds received	2,000	2,000
Bursary paid	<u>(828)</u>	<u>-</u>
Balance, end of year	<u>5,172</u>	<u>4,000</u>
Total Deferred Funding	<u>14,082</u>	<u>23,103</u>

#### 10. SUBSEQUENT EVENTS

Shortly after the year end, the Society received \$2,002,000 from the Province of British Columbia on account of the grant for the 2008/09 fiscal year.

*SCHEDULE 1*

**BC GAMES SOCIETY**

**SCHEDULE OF EXPENSES**

**YEAR ENDED MARCH 31,**

**2008**  
**\$**

**2007**  
**\$**

**SALARIES AND EMPLOYEE BENEFITS**

CEO – base contract	99,949	97,123
Base salaries – other staff	388,688	411,364
Casual employees	3,556	5,431
Canada pension	17,136	17,804
Employment insurance	8,633	9,430
Medical services plan	6,840	9,414
Group insurance	40,815	41,024
Pension plan	26,812	24,939
Health development	1,189	700
Worker's Compensation Board	1,636	2,988
	<u>595,254</u>	<u>620,217</u>

**TRAVEL AND ACCOMMODATION**

Air travel	17,650	5,193
Travel and accommodation	60,872	54,208
Per diem	12,888	13,394
Mileage and parking	2,096	2,570
	<u>93,506</u>	<u>75,365</u>

**PROFESSIONAL SERVICES**

External accountants	12,230	12,006
Audit and legal	12,526	12,418
Sports partner services	1,150	9,666
Economic impact study	3,873	-
	<u>29,779</u>	<u>34,090</u>

**SCHEDULE 2**

**BC GAMES SOCIETY**

**SCHEDULE OF EXPENSES**

<b>YEAR ENDED MARCH 31,</b>	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>COMPUTER MAINTENANCE</b>		
Maintenance	<u>10,340</u>	<u>5,660</u>
<b>OFFICE AND BUSINESS EXPENSES</b>		
Office supplies	15,174	15,709
Postage	9,444	20,627
Office expenses	21,224	18,535
Board administration	10,973	9,037
Staff training	749	879
Business expenses	5,530	5,918
G.S.T. expense portion	<u>8,979</u>	<u>6,365</u>
	<u>72,073</u>	<u>77,070</u>
<b>ADVERTISING AND PUBLICATIONS</b>		
Television advertising	30,000	30,000
Zone qualifying promotions	3,912	3,580
Marketing	21,296	28,748
Corporate partners advertising	2,613	-
Website re-development	<u>2,700</u>	<u>-</u>
	<u>60,521</u>	<u>62,328</u>
<b>INSURANCE, LEASES, UTILITIES</b>		
Office and liability insurance	19,206	21,889
Rent, utilities, property tax	58,430	57,142
Telephone	14,664	14,917
Equipment lease	<u>18,351</u>	<u>11,554</u>
	<u>110,651</u>	<u>105,502</u>

**SCHEDULE 3**

**BC GAMES SOCIETY**

**SCHEDULE OF EXPENSES**

<b>YEAR ENDED MARCH 31,</b>	<b>2008</b>	<b>2007</b>
	<b>\$</b>	<b>\$</b>
<b>GAMES OPERATING COSTS</b>		
External transportation - Summer	-	489,298
External transportation - Winter	669,699	-
Games general supplies	18,144	13,270
	<b>687,843</b>	<b>502,568</b>
 <b>OPERATING GRANTS</b>		
B.C. Disability Sport	-	25,000
Northern B.C. Winter Games Society	-	65,000
B.C. Senior Games Society	-	65,000
Northern B.C. Winter Games (Host Society)	45,000	45,000
B.C. Disability Games (Host Society)	45,000	-
B.C. Seniors Games (Host Society)	-	45,000
Kamloops 2006 Summer Games Society	-	550,000
Kimberley - Cranbrook 2008 Winter Games Society	440,000	85,000
Kelowna 2008 Summer Games Society	250,000	-
	780,000	880,000
Less: Surplus from host societies ( <i>Note 4</i> )	(80,512)	(34,921)
	<b>699,488</b>	<b>845,079</b>





Honourable Stan Hagen, Minister

BC Games Society  
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