

Financial Statements of

**B.C. Volleyball Association
(DBA Volleyball BC)**

For the year ended November 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of
B.C. Volleyball Association (DBA Volleyball BC)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of B.C. Volleyball Association (DBA Volleyball BC) (the "Organization"), which comprise the statement of financial position as at November 30, 2024, the statement of changes in net assets, the statement of operations, and the statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at November 30, 2024 and its results of operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Basis for Opinion

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

Report on Other Legal and Regulatory Requirements

As required by The Societies Act (British Columbia), we report that, in our opinion, these financial statements are prepared on a basis consistent with that of the previous year.

WL & Company

Chartered Professional Accountants
Vancouver, BC
March 20, 2025

B.C. Volleyball Association (DBA Volleyball BC)



Statement of Financial Position

As at November 30, 2024

	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 2,532,589	\$ 1,621,755
Program revenues receivable	291,546	326,612
Prepaid expenses	163,578	310,584
	2,987,713	2,258,951
Property and equipment (Note 3)	1,873,203	1,972,283
Total Assets	\$ 4,860,916	\$ 4,231,234
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 282,692	\$ 154,812
Government remittances payable	12,338	1,156
Deferred revenue (Note 4)	388,328	466,279
Deferred gaming grant (Note 5)	-	4,500
	683,358	626,747
Deferred contributions for capital projects (Note 6)	1,147,019	1,258,173
Net Assets		
Internally restricted (Note 7)	1,600,000	670,000
Unrestricted	1,430,539	1,676,314
	3,030,539	2,346,314
Total Liabilities and Net Assets	\$ 4,860,916	\$ 4,231,234

Commitments (Notes 11 and 12)

Approved on behalf of the Board:

See accompanying notes to the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Statement of Changes in Net Assets

For the year ended November 30, 2024

	2024			2023
	Internally restricted	Unrestricted	Total	Total
Net Assets, beginning of year	\$ 670,000	\$ 1,676,314	\$ 2,346,314	\$ 2,031,146
Excess of revenues over expenses	-	684,225	684,225	315,168
Interfund transfer, net	930,000	(930,000)	-	-
Net Assets, end of year	\$ 1,600,000	\$ 1,430,539	\$ 3,030,539	\$ 2,346,314

See accompanying notes to the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Statement of Operations

For the year ended November 30, 2024

	2024			2023				
	Harry Jerome Sports Centre		Volleyball BC	Total	Total			
Revenues								
Administrative								
Government funding (Note 8)	\$	111,154	\$	641,895	\$	753,049	\$	672,228
Administrative and other general revenues		20,028		345,465		365,493		432,503
Interest income		15,977		129,624		145,601		93,364
		147,159		1,116,984		1,264,143		1,198,095
Programs								
Gaming funding (Note 5)		-		254,500		254,500		165,700
Entry, tournament and league fees				4,068,878		4,068,878		2,975,476
Registration		-		396,502		396,502		337,263
HJSC rentals		503,819		-		503,819		308,601
Sponsorships and partnerships		-		209,636		209,636		187,376
		503,819		4,929,516		5,433,335		3,974,416
Total Revenues		650,978		6,046,500		6,697,478		5,172,511
Expenses								
Salaries, fees, benefits and honoraria		293,788		2,248,398		2,542,186		2,129,643
Administrative (Schedule)		463,664		441,948		905,612		578,138
Programs (Schedule)		8,473		2,556,982		2,565,455		2,149,562
		765,925		5,247,328		6,013,253		4,857,343
Excess (deficiency) of revenues over expenses	\$	(114,947)	\$	799,172	\$	684,225	\$	315,168

See accompanying notes to the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Statement of Cash Flows

For the year ended November 30, 2024

	2024	2023
Operating activities		
Excess of revenues over expenses	\$ 684,225	\$ 315,168
Items not affecting cash		
Amortization	211,053	129,902
Deferred revenue received in the prior year	(466,279)	(221,192)
Deferred contributions for capital projects received in the prior year	-	(15,000)
	428,999	208,878
Net changes in operating receivables and payables		
Program revenues receivable	35,066	(71,534)
Prepaid expenses	147,006	(61,845)
Accounts payable and accrued liabilities	127,880	(351,256)
Government remittances payable	11,182	36,010
Deferred revenue	388,328	359,861
Deferred gaming grant (Note 5)	(4,500)	4,500
Deferred contributions for capital projects	(111,154)	1,201,923
	1,022,807	1,326,537
Investing activity		
Roof replacement and acquisition of equipment	(111,973)	(1,200,656)
Increase in cash and cash equivalents	910,834	125,881
Cash and cash equivalents, beginning of year	1,621,755	1,495,874
Cash and cash equivalents, end of year	\$ 2,532,589	\$ 1,621,755
Cash and cash equivalents consists of the following:		
Cash at bank	\$ 865,965	\$ 1,025,487
Term deposits - Guaranteed Investment Certificates	1,645,088	413,525
Less: restricted cash	21,536	182,743
	\$ 2,532,589	\$ 1,621,755

See accompanying notes to the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Schedule of Expenses

For the year ended November 30, 2024

	2024			2023	
	Harry Jerome Sports Centre	Volleyball BC	Total	Total	
Administrative					
Amortization	\$ 199,292	\$ 11,761	\$ 211,053	\$	46,559
Accounting, audit and legal (Note 12)	-	206,896	206,896		129,902
Insurance	77,132	49,988	127,120		105,467
Office	19,920	70,814	90,734		63,987
Maintenance	78,996	-	78,996		57,939
Utilities	71,478	-	71,478		92,211
Credit card and bank charges	14,741	14,684	29,425		26,400
Postage and courier	-	24,999	24,999		17,882
Printing and stationery	-	24,064	24,064		14,007
Bad debts		19,725	19,725		-
Telephone and fax	2,105	10,191	12,296		11,074
Professional development	-	8,826	8,826		12,710
	463,664	441,948	905,612		578,138
Programs					
Facility and equipment rentals	-	1,060,409	1,060,409		775,562
Officials	-	583,590	583,590		545,146
Food and accommodation	-	352,582	352,582		353,981
Hosting, Team BC and programs	-	247,493	247,493		137,722
Awards and prizes	-	178,630	178,630		149,013
Travel and meeting	6,665	90,534	97,199		142,142
Promotion	1,808	43,744	45,552		45,996
	\$ 8,473	\$ 2,556,982	\$ 2,565,455	\$	2,149,562

See accompanying notes to the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

1. PURPOSE OF THE ORGANIZATION

B.C. Volleyball Association (DBA Volleyball BC) (the "Organization") is a not-for-profit organization incorporated on July 27, 1965 under The Societies Act (British Columbia). The purpose of the Organization is to promote interest and development of volleyball in British Columbia. The Organization is a not-for-profit organization under the Income Tax Act. The Organization has an agreement with the City of Burnaby to maintain and operate the Harry Jerome Sport Centre ("HJSC") – see note 11. Hence the operations related to HJSC are presented in a separate fund in the statement of operations within these financial statements.

2. SIGNIFICANT ACCOUNTING POLICIES

The Organization prepares its financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations ("ASNPO"). All material inter-fund transactions and balances are eliminated.

Basis of presentation

In order to separate the operations related to the Organization and HJSC, the accounts are maintained on a fund accounting basis. Two funds are maintained – Harry Jerome Sports Centre and Volleyball BC.

- (i) The Harry Jerome Sports Centre fund is used to account for all revenues and expenses related to the operations which mainly consists of court and cycling rentals
- (ii) The Volleyball BC fund is used to account for all other activities

Property and equipment

Property and equipment are stated at cost less accumulated amortization. Amortization is provided annually at the rates and methods noted below, except in the year of acquisition when one half of the rate is used.

Furniture and fixtures	20% declining balance
Automobile equipment	30% declining balance
Sport centre improvements	7 to 10 years straight line
Sport centre roof	13 years straight line
Volleyball equipment	20% declining balance

Property and equipment subject to amortization are tested for recoverability whenever events or changes in circumstances indicate that the assets no longer have long-term service potential to the Organization. If such conditions exist, an impairment loss is measured as the amount by which the carrying amount of the asset exceeds its residual value.

Revenue recognition

The Organization follows the deferral method of accounting for restricted contributions. Externally restricted contributions which include government funding and gaming funding revenues are deferred and 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.

Program revenues such as entry, tournament and league fees, registration fees, HJSC rentals, sponsorships and partnerships are recognized in the year when received and receivable if the amount can be reasonably estimated and collection is reasonably assured. Amounts received for programs and events occurring in the next fiscal year are deferred and recognized as revenue once the program or event has occurred.

Contributed services

Volunteers contribute their time to assist the Organization in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of financial statements in conformity with ASNPO 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 periods. Significant items subject to such estimates and assumptions include the determination of the estimated service lives of property and equipment, the valuation allowance for program revenues receivable and accrued liabilities. Actual results could differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

Cash and cash equivalents

Term deposits with original maturities of three months or less are considered to be cash equivalents.

Government funding

Government funding restricted for capital expenditures is recognized in revenue on the same basis as the related capital assets is amortized over its useful service life. Other government assistance is generally recognized as revenue when the related expenses are incurred.

Financial instruments

The Organization initially measures its financial assets and financial liabilities at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost.

3. PROPERTY AND EQUIPMENT

2024				
	Cost		Accumulated amortization	Net book value
Furniture and fixtures	\$ 81,387	\$	80,528	\$ 859
Automobile equipment	38,633		27,163	11,470
Sports centre improvements	491,523		350,049	141,474
Sports centre roof	1,854,177		211,772	1,642,405
Volleyball equipment	85,550		8,555	76,995
	\$ 2,551,270	\$	678,067	\$ 1,873,203

2023				
	Cost		Accumulated amortization	Net book value
Furniture and fixtures	\$ 81,387	\$	80,313	\$ 1,074
Automobile equipment	38,633		22,247	16,386
Sports centre improvements	485,165		293,911	191,254
Sports centre roof	1,834,111		70,542	1,763,569
	\$ 2,439,296	\$	467,013	\$ 1,972,283

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

4. DEFERRED REVENUE

As at November 30, 2024, deferred revenue was made up of the following:

	As at November 30, 2023	Funding received during the year	Amounts recognized as revenues	As at November 30, 2024
League fees - paid in advance	\$ 259,051	\$ 340,369	\$ (259,051)	\$ 340,369
Amateur sport league fund	95,225	-	(95,225)	-
Sport Volunteer Grant	45,010	-	(45,010)	-
Enhanced Excellence Grant	30,000	-	(30,000)	-
Sport Participation Grant	25,800	-	(25,800)	-
Canadian Paralympic Committee	3,000	-	(3,000)	-
Adaptive Sport Grant	-	12,210	-	12,210
Viasport Enhanced Excellence Funding	-	15,000	-	15,000
50/50 Fundraising revenue	-	20,791	(12,666)	8,125
Court rentals - paid in advance	-	12,624	-	12,624
Other deferred revenue	8,193	-	(8,193)	-
	<u>\$ 466,279</u>	<u>\$ 400,994</u>	<u>\$ (478,945)</u>	<u>\$ 388,328</u>

5. DEFERRED GAMING GRANT

Deferred gaming grant represents funding received but deferred until eligible expenses are incurred.

	2024	2023
Balance, beginning of the year	\$ 4,500	\$ -
Community Gaming Grant received in the year	250,000	170,200
Community Gaming Grant recognized in program revenue in the year	(254,500)	(165,700)
	<u>\$ -</u>	<u>\$ 4,500</u>

6. DEFERRED CONTRIBUTIONS FOR CAPITAL PROJECTS

As at November 30, 2024, deferred contributions for capital projects was made up of the following:

	As at November 30, 2023	Funding received during the year	Amounts recognized as revenues	As at November 30, 2024
PCAN grant (a)	\$ 56,250	\$ -	\$ (15,000)	\$ 41,250
PCAN grant (b)	721,154	-	(57,692)	663,462
City of Burnaby (c)	480,769	-	(38,462)	442,307
	<u>\$ 1,258,173</u>	<u>\$ -</u>	<u>\$ (111,154)</u>	<u>\$ 1,147,019</u>

- (a) In fiscal year 2018, a Pacific Economic Development Canada ("PCAN") grant of \$150,000 was received and restricted for use to offset capital project costs for improvements to the HJSC. Contributions are amortized to revenue on a straight-line basis over the useful life of the HJSC's sport centre improvements. For the fiscal year ended November 30, 2024, \$15,000 (2023 - \$15,000) of the related grant contributions has been recognized in revenue.

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

6. DEFERRED CONTRIBUTIONS FOR CAPITAL PROJECTS (continued)

- (b) In fiscal year 2023, another PCAN grant of \$750,000 was received and restricted for use to offset some of the cost of the roof replacement. Contributions are amortized to revenue on a straight-line basis over the useful life of the sports centre roof. For the fiscal year ended November 30, 2024, \$57,692 (2023 - \$28,846) of the related grant contributions has been recognized in revenue.
- (c) In fiscal year 2023, the Organization received a grant from the City of Burnaby for \$500,000 that was restricted for use to offset some of the cost of the roof replacement. Contributions are amortized to revenue on a straight-line basis over the useful life of the sports centre roof. For the fiscal year ended November 30, 2024, \$38,462 (2023 - \$19,231) of the related grant contributions has been recognized in revenue.

7. INTERNALLY RESTRICTED NET ASSETS

The Organization's Board of Directors has authorized the establishment of an internally restricted expense reserve of \$1,600,000 (2023 - \$670,000). The Board has allocated internally restricted amounts to the following specified-use reserve funds:

	As at November 30, 2023	Additions	Deductions	As at November 30, 2024
Women's National Team Support Fund (a)	\$ 20,000	\$ 80,000	\$ (20,000)	\$ 80,000
General contingency fund (b)	150,000	-	-	150,000
Provincial Facilities Development Fund (c)	500,000	170,000	-	670,000
Club Volleyball and Membership Services (d)	-	400 000	-	400,000
Strategic Opportunities Fund (e)	-	200 000	-	200,000
Risk Mitigation Fund (f)	-	100 000	-	100,000
	\$ 670,000	\$ 950,000	\$ (20,000)	\$ 1,600,000

- a) The Women's National Team Support Fund paid out \$20,000 to Volleyball Canada towards hosting the Women's National Team in Richmond, BC during fiscal year 2024. The current financial commitment of \$80,000 is set aside to provide \$20,000 to Volleyball Canada each year for the next four years.
- b) The General contingency fund contains reserves set aside to cover possible unforeseen future expenses.
- c) The Provincial Facilities Development Fund is dedicated for the long-term development, acquisition, and/or lease of new indoor or beach facilities to support volleyball programming in the province.
- d) The Club Volleyball and Membership Services funds are to be used exclusively to support the development and delivery of club volleyball and membership serving.
- e) The Strategic Opportunities Fund are funds set aside to fund long-term strategic projects benefiting the volleyball community aligned with the Organization's vision and purpose.
- f) The Risk Mitigation Fund consists of resources to offset unexpected costs incurred in a significant event which could not be absorbed within the operational budget.

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

8. GOVERNMENT FUNDING

For the fiscal year ended November 30, 2024, the following government funding was recognized as revenue:

	<u>2024</u>	<u>2023</u>
viaSport general program funding	\$ 207,868	\$ 207,868
Amateur sport league fund	95,225	113,000
viaSport one time grant	89,477	-
Pacific Economic Development Canada – roof replacement (Note 6b)	57,692	28,846
Government of BC hosting grant	66,100	67,770
Other government funding	45,250	61,512
viaSport Sport Rally Together Participation grant	45,010	109,990
viaSport Enhanced Excellence Funding	45,000	-
City of Burnaby – roof replacement (Note 6c)	38,462	19,231
viaSport Rally together volunteer grant	25,800	9,200
Federal student grant	16,375	39,881
Pacific Economic Development Canada – capital project (Note 6a)	15,000	15,000
viaSport Sport Rally Together Volunteer grant	5,790	-
	<u>\$ 753,049</u>	<u>\$ 672,228</u>

9. FINANCIAL INSTRUMENTS

The Organization is exposed to a variety of financial risks arising from financial instruments. The following analysis describes the Organization's significant risk exposures as at November 30, 2024.

Management has the overall responsibility to identify, analyze and manage risks faced by the Organization. It is management's opinion that the exposures to risks from financial instruments is not significant.

(a) Credit risk

Credit risk arises from cash and cash equivalents, and program revenues receivable. Cash and cash equivalents are deposited with reputable, major Canadian financial institutions to limit the credit risk exposure. The Organization is exposed to the risk that counterparties will default or become insolvent and will not pay program revenues receivable. Credit risk arising from program revenues receivable is mitigated as the Organization receives most of its funding from government organizations in advance.

The Organization places its cash and cash equivalents in a major Canadian chartered bank and accordingly, credit risk with respect to cash deposits is considered to be minimal. However, such cash deposits are in excess of the \$100,000 Canada Deposit Insurance Corporation Insurance limit.

Management believes that the Organization does not have a significant exposure to credit risk.

(b) Liquidity risk

Liquidity risk is managed by maintaining cash and timing receipt of funds from government contributions and other sources to enable the Organization to pay its liabilities as they become due.

B.C. Volleyball Association (DBA Volleyball BC)

Notes to the Financial Statements

For the year ended November 30, 2024

10. DISCLOSURE OF DIRECTOR, EMPLOYEE, AND CONTRACTOR REMUNERATION

For the fiscal year ended November 30, 2024, the Organization paid remuneration totalling \$402,833 (2023 - \$226,723) to four employees. Each received remuneration in excess of \$75,000 during the year.

The members of the Board of Directors did not receive any remuneration during the year for services rendered to the Organization.

11. COMMITMENTS

- (a) The Organization had a lease with the City of Burnaby for the lease of the HJSC. Under the terms of the lease agreement, the Organization is required to maintain the HJSC, with no payments due to the City of Burnaby. The lease expired on June 30, 2023. The Organization is currently negotiating with the City of Burnaby for an extension of the lease. No new lease agreement has been entered between the Organization and the City of Burnaby as of November 30, 2024.
- (b) The Organization has collected \$nil (2023 - \$30,500) as performance bonds from all volleyball clubs as at November 30, 2024 for the 2025 programs that will be held in the fiscal year 2025. In 2024, Volleyball BC stopped collecting performance bonds. Instead, clubs that incur sanctions or fines from the Organization will be invoiced throughout the season and will be denied entry to the Provincial Championships or the upcoming 2026 club season if they fail to settle any outstanding fines and fees levied by the Organization for infractions in the 2025 season. The final invoicing will be completed by June 2025. These amounts are included in accounts payable and accrued liabilities.

12. LEGAL FEES

Legal fees are included under accounting, audit, and legal expenses in the Schedule of Expenses. A total of \$98,000 (2023 – \$nil) has been accrued for legal fees related to services provided by the Office of the Sport Integrity Commissioner (OSIC) for the handling of complaints related to alleged violations of the Universal Code of Conduct to Prevent and Address Maltreatment in Sport (UCCMS). As part of its responsibilities, the Organization is required to cover OSIC's processing costs. However, due to privacy considerations, OSIC has not provided detailed information on the status of the complaint cases.

Subsequent to year-end, it was determined that OSIC will no longer handle provincial-level complaints and so Provincial Sport Organizations will contract their own third party complaint providers moving forward. In January 2025, the Organization entered into an agreement with ITP Sport to provide third party complaint management services.