



**International A- Division Catamaran Association
World General Meeting. 10.00 UTC 4th Dec. 2021
Held via Zoom and recorded.**

Minutes.

The meeting was opened at 10:00 GMT

Present were;

Charles Bueche, president
Bailey White, secretary
Paul Larsen, chairman Technical Committee
Philippe Muyzers, treasurer
Andrew Landenberger, member
Jacques Valente, member
Graeme Harbour , Class Measurer

Auditor : Denis Brendel
WGM minutes : Gordon Upton

FRA : Denis Brendel, Laurent Stéphaney
GER : Rainer Bohrer,
USA: Bruce Mahoney
AUT : Michael Modlhammer
POL: Jacek Noetzel
ESP: Abdón Ibáñez
SWE; Harald Wigerstedt
ITA; Marco Gaeti, Stefano Sirri
AUS; Paul Neeskens
GBR: Gordon Upton
NZL: Brent Harsant
DEN: Christian Nygaard
CAN: Larry Wood
NED: Rutger Krijger
SUI – Robin Maeder

Apologies from Bob Webbon (USACA), Sam Heaton (GBR)

1. Presidents Report. Charles Bueche – see attachment
2. Secretaries Report. Bailey White – see attachment
3. Technical Committee Report. Paul Larsen – see attachment
4. Finance Report – see attachment
5. Association Reports – See attachment.
6. Election of committee and officers

In the IACA Committee, Philippe Muyzers – IACA treasurer – has expressed the desire to retire. We take the opportunity to thank Philippe for his dedicated work during the last few years.

Karol Kwiatkowski from the Polish Association was proposed by Jacek Noetzel and seconded by Charles Bueche. A vote was taken and Karol Kwiatkowski duly elected as IACA Treasurer.

The other members of the IACA committee (Bailey, Graeme, Landy, Paul, Jacques) have accepted to continue their mandate until the next WGM in Texas 2022, where the next elections will take place. I take this opportunity to thank all of them for their engagement !

I'm happy to announce that Paul Larsen and his technical committee (Andrew Landenberger, Graeme Harbour, Sandro Caviezel, Bruce Mahoney and Tymoteusz Bendyk) have all agreed to continue working for the IACA.

7. Fees

It was decided to leave the fees at €10 per member per National Association.

8. Major Event Venues

2022 – Houston / USA (Worlds) in April-May

2022 – Arco / Garda / Italy (Euro), September 10-16

2023 – Toulon / France, September 2023

2024 – Punta Ala / Italy

9. Proposals

- 9.1 – Proposal to add a new rule in the Championship Rules : Financial help towards the promotion of Euro and Worlds, and to assist towards travel costs of Class International Measurer to attend events. This was agreed upon.

10. AOB.

- 10.1 – A request was made for IACA to issue the associations with invoices for their respective fees as several need this for their paperwork and admin, and to remind them to pay before the 31st December. It was agreed that this is a job for the new treasurer.
- 10.2 A discussion was had following suggestions from Jacek Noetzel about the evolution of the class. This will be ongoing and is in the hands of the Technical Committee.

Meeting was closed at 12.25GMT

Gordon Upton

WGM held on Zoom

President's report for the IACA World General Meeting 2021

Dear presidents and representatives of national associations,

One more year and we still have a pandemic across us. If there is a lesson to be taken from this mess, it is «be ready for the unknown». Until December 2019, our lives seemed well-organized, and nobody of us could imagine the poor situation we would be in 2 years later. Our well-organized society has been turned over, impacting almost every aspect of our lives.

As president I have been talking to sailors over some boat parks in Europe. Everyone is trying to make their best out of the situation, and I often got the impression that I should do something, but the question is, what exactly could I do as IACA president, or what could the IACA Committee do? We are as impacted as you are, and we only hope for the situation to get better, trying to make the best for the class.

In 2021 some great racing could be organized, I read good reports from all over the world, so it seems our national associations are working well and try to unite sailors for events. In Europe, some travel restrictions are upon us again, but during this year's sailing season we could mostly drive where we wanted to go – minus our British friends, I feel for you and I hope you will be released soon!

A clarification about the class rules:

During the last month, several discussions have been initiated about the future of the class. Some think the 2 disciplines is an excellent idea, others are observing the opposite. Some want to open rules, some want to engrave them in stone. Some want auto-fly boats with mechanical controls and 30 knots speed, some other prefer the challenge that the current foilers present.

Be aware that the situation in a particular country might not be similar when you cross its borders. Some countries have lakes with flat water, some have open seas and waves. As a consequence, any class rule change need to be considered for its effects on the diversity we are as a class, and not only for a particular situation that might seem very clear but doesn't apply overseas.

From the IACA Committee perspective, we want to keep the class as a construction class, and at the same time we want to develop it to be successful all over the world. The road is narrow and we do our best to keep these goals in sight. As such, the recent decision to form 2 disciplines needs to be tested for a while until re-modelling it. We ran the Worlds 2018 and 2019 with it, and it showed great potential. If you have the silver bullet that is better than the solution in place, you may want to re-consider the effects it would produce on the class – and not only within your country - before submitting it as a proposal.

My last words about class and championships rules is a reminder about Constitution §11. Change are initiated by national associations. The IACA can support you, and can organize the process if desired. Another clarification is needed, given what I read in the last days: the IACA Technical Committee lead by Paul Larsen is not the instance who designs the rules. They are very happy to be consulted and involved in discussions, they are here to assist for proposals, not write them.

As a conclusion to my report, I shall thank all who help the class and IACA, namely the presidents of national associations in their respective countries, the members of the technical committee, the members of the IACA committee, Thomas Paasch as webmaster, Gordon Upton as editor and the passionate builders and sailmakers for providing us our fantastic boats, rigs and sails!

I wish you a nice Christmas and good upcoming season 2022,
Charles Bueche, IACA president, 4th of December 2021

Secretary's Report:

Video conferencing and other communication tools have continued to become more popular within the class given the pandemic.

The email lists we have organized are effective, but I see wide differences in their usage. There is much communication at the IACA level but very little on the Presidents' list. This list is larger and I wonder if perhaps somewhat informal video conferences would be good to have from time to time for people to talk and exchange ideas or if other approaches would be better? Having discussions can often be a good thing and not all of these can take place at events. In that spirit, I want to thank Jacek for taking the time to write many important thoughts for consideration about the evolution of the class. It is often difficult to conclude things over email, but it can help start the thinking process.

For my duties, as always, Charles and Graeme have been particularly helpful in keeping the records up to date and supporting the annual filings I make with World Sailing. Thank you to both of them.

Bailey White, IACA secretary

Technical committee Annual Report 2020-21

Overall a relatively quiet year for the Technical committee.

The only issues discussed involved clarification on whether aspects of a new rudder system had crossed the line from structure to being considered purely fairings (The TC didn't believe it had) and helping with the clarification and rectification of another older design being over length due to lower gudgeon placement. In both cases we were obviously in discussion with the class measurers (seeing as Graeme is on the TC).

The role of the TC is to assist the IACA committee and measurers in resolving technical issues that arise. I often get asked to lead discussions but as it stands that remains the role of the IACA committee which we are happy to assist/advise in their decision making.

All members of the current TC including myself are happy to continue with their roles. It was good to see that there are some highly capable members of the fleet also keen to get involved if someone wants/needs to step aside. At this stage I am very happy with the talent and geographical scope we have and don't feel the need to make the TC any bigger.

Paul Larsen
Technical Committee Chairman

Argentina Report

n/a

Australia Report

Report to IACA 2021 Annual General Meeting 4th December 2021
From the Australian International A-Division Catamaran Association Inc - (AIADCA)

1. 2020-21 Australian Championships.
Port Stephens New South Wales February 2021.
34 Boats entered with many Aussies electing not to attend due to COVID 19 concerns. In the end a successful 12 race regatta was completed with 15 Classic and 19 Flying entries seeing Andrew Landenberger retaining his Classic Champion title and Steve Brewin nudging out the previous champion Darren Bundock, to again be crowned Australian Champion.
2. 2021-22 Australian Championships - upcoming
Royal QLD Yacht Squadron, Manly, Queensland 8th January - 14th January 2022.
With travel restrictions being eased in Queensland on 17th December 2021, the AIADCA is hoping to see a good fleet. Contrary to the approach of other racing classes, the AIADCA decided that the Regatta should remain branded a National Championship irrespective of the status of interstate border restrictions.
3. 2021 State Championships
 - a. Victoria – 6/7/8 March 2021 St Leonard's YC 14 Classic, 7 flying
 - b. New South Wales – 23/24 April 2021 – Kurnell Cat Club. 6 Classic and 11 Flying. Chris Cairns and Darren Bundock respective champions.
 - c. Queensland – Royal QLD Yacht Squadron, Manly - 10/11 April 2021. 14 Classic, 6 flying with Andrew Landenberger and Darren Bundock respective champions. The rescheduled 2020 titles in Hervey Bay 5-6 December - 12 Classic / 3 Flying with Paul Neeskens and Matt Homan respective champions
4. 2021 AIADCA Annual General Meeting.
This meeting held by video link 18th February 2021. Paul Neeskens, Michael Kopp and Stuart Scott were returned as President, Secretary and Treasurer. John Dowling was elected as the new National Measurer.
5. Overall
Interest in A Class catamaran racing remains strong with about 50/50 Classic vs Flying competitors. The AIADCA is proud to have conducted a National Championship and 3 State Championships despite the challenges of COVID 19 travel restrictions.

Paul Neeskens, AUS 954, President AIADCA

Austria Report

Very little sailing although 20 entered the Nationals. Unfortunately no wind meant no racing. Majority of the fleet are Open and these will tend to travel. Struggling to get new members though. In 2022, the Nationals are at Achensee and to be the weekend prior to the Spring Cup at Arco, so hopefully more sailors will compete this time.

Belgium Report

This year we were 22 contributors (20 classics and 2 foilings) including 2 young people ...33 and 42 years old. We had 3 regattas (1 at the sea and 2 on our "large" lake) with 10 participants at the sea (difficult sea with wind, wave and current) and 18 /16 on the lake (reinforcement of the French). Despite the covid we made some trip to our neighbors (France, Holland and Suisse for me) where we know how to be well received (very important).

Phillipe Muzers

Brazil Report

n/a

Canada Report

This year a few older members were lost or left the class. Very little racing in 2021 and the fleet were not allowed into the USA to sail. However Canada is to host the 2022 North Americans later in the year.

Denmark Report

Still a little low activity here on the back of the Corona. But fortunately the prospect of increasing activity in 2022. More people are buying new boats and a few new members of the class will be on the water in 2022. In 2021, We had four Danish regattas on the calendar. Unfortunately one was canceled completely due to too much wind. Several Danish sailors also participated in rallies in northern Germany with good results..

Christian Nygaard, DEN 8, DAA president

France Report

71 members, who are 80% Classics. This year there were many problems with COVID, However a good Nationals were held in October with a decent turnout. Hopefully 2022 will be better for travellers, but France is a big place, so regional events are required. There is still an ongoing discussion about Open vs Classic divisions and their event placings.

Germany Report

We have 117 members, 4 less than 2021. A few years before we still had 134 members. Only 39 of them sailed one or more races (2020:29, 2019: 47)

We had 6 regattas this year :

- 3 regattas in the Spring time had to be cancelled because of corona lockdown
- 2 regattas were canceled by the organizing clubs. They had concerns about being able to comply with the corona regulations.
- 8 foreign regattas were attended by Germans.

2021 is the first year for which we created 3 separate annual ranking lists.

- Overall : 39 sailors (winner is Rainer Bohrer)
- Foiler : 20 sailors
- Classic : 14 sailors

These annual ranking lists are not really correct as nearly no club had offered all 3 result lists. (Overall, Foiler, Classic). In future we have to ask the clubs to provide these lists. The overall ranking simply shows how many sailors sail in regattas. A good Classic annual ranking list can perhaps influence classic sailors to participate in regattas again.

In order to give the classic boats more importance, VDAC created a special challenge trophy and presented it to last year's winner. Perhaps that trophy influences the number of classic regatta sailors, at least there are approaches.

Matthias Dietz, chairman VDAC

Italy Report

During 2021, thanks to Italian Sailing - FIV, we've been able to overcome last year's difficulties, especially regarding the limitations on sporting activity due to the epidemiological emergency linked to covid-19.

The scheduled Italian Championship, which should have taken place in 2020, was excellently organized by the Circolo 151 of Riccione, with a good presence of national and foreign competitors. Next Italian National will be held in Bracciano Lake, end of July

The other 9 national regattas also had a good presence of sailors, the numbers were good (from 20 to 30 boats). The circuit is organized according to a program that involves three districts, northern lakes, the Adriatic Sea and the Tyrrhenian Sea and at the end of seasons there are 3 "district champions". This format was really appreciated by all and our plans are to repeat the program for next season.

As usual we work to involve closer National Associations to find some events to sail together in order to have bigger fleets and to increase the sailing skills of all sailors

The fleet is divided into 60% of classic boats and 40% of foil boats, but this percentage changes dramatically depending on the location where the regattas take place, the sea sees a majority of classic boats, while on the lakes foils prevail with the exception of Lake Bracciano, where the classic fleet is predominant.

Euro 2022 will be sailed in Arco, northern Garda lake from September 10 to 16. The event is organized by Italian and German A Class Association and Circolo Vela Arco. It will be a 100 boats limited event and entries will be managed by National Associations only. NoR will be available before Christmas.

Italian fleet counts around 60 financial members now, but we hope to increase this number in 2022 because we finally solved the UACC (A Cat Classic) issue.

The relations with the UACC have been officially defined by the FIV with the loss of Federal Accreditation of the same, following the decision of World Sailing to recognize the Classic Discipline as an integral part of the International Class A. Anyway we're working together with them to avoid a lack of members.

Netherlands Report

Events

In 2021 all Dutch events were organised by Hellecat in Hellevoetsluis, but were limited to only two due to corona. The events of May and June had to be cancelled, but fortunately we had two good events in July and August.

July

Therefore the first event was held on the 17th & 18th of July with 15 registrations, divided into 10 foilers and 5 classics. Mischa Heemskerk wins overall foilers after 8 races with 8 bullets; Philippe Muzzers wins overall classics with 6 bullets.

August

The second event was held on the 27th up to the 29th of August with 36 registrations, divided into 27 foilers and 9 classics. Due to heavy weather some sailors withdrew their registration or did not start.

After the Worlds in Weymouth it was the first competition between Mischa Heemskerk and Kuba Surowiec. Kuba won in the foiler fleet because he scored 10 bullets and Mischa only 2. Mischa scored second overall, but was the first Dutch sailor in the ranking.

The classics had a female winner with Astrid Janssens, who scored only two bullets in 12 races. The first Dutch sailor was Frank Mauritz.

October

Hellecat organized the Ronde Tiengemeten on the 9th of October, which is a long distance race open for all types of catamarans, including some A-cats. Only 17 catamarans out of over 60 catamarans finished due to lack of wind. Most of them finished even after sunset in the dark. Mischa Heemskerk finished 6th overall.

Members : at the end of 2021 34 members were registered: 31 male and 3 female. There are 23 members with a foiler; 11 members with a classic. No contribution requested in 2021 due to corona.

Board : Rutger Krijger is chairman since late 2016. Kees Krijger (uncle of Rutger) is secretary and the treasurer is Wim Plokker. Facebook is very successful with 1509 followers.

Conclusion 2021 proved the Dutch fleet is still active, despite corona

Rutger Krijger / Kees Krijger / Wim Plokker

New Zealand Report

The 2020 regatta season started of really well, we were able to freely travel around the country and compete in all of the events.

Our Nationals were held in February at the "Queen Charlotte Yacht Club". Seventeen boats competed 8 foiling 9 classics. The racing area was located in the beautiful Marlborough Sounds. With it's beautiful looks, high hills and deep valleys made it challenging for all competitors consisting of massive wind shifts and gusts that encountered all. Congratulations Dave Shaw taking out the title 7th year in a row.... I think that we need some international foiling visitors to come down under to give Dave a run for his money! ;-)

Sadly the start of our late 2020 hasn't kicked off well! The Covid Delta variant landed on our shores and has canceled or postponed three of our regattas already. It has been a very busy time for me, organizing new regatta dates and now it's going to be a compacted and full on sailing season in 2021 for us all.

Fleet numbers. We are holding steady numbers with our sailing members. It's great that we've got two females sailing in the fleet. One of them is doing exceptionally well, stamping her mark in the classic fleet.

2022 USA Worlds : We've have a talk about potentially sending a team up with a container of boats, but with the rapid rise in freight costs (old \$3000 - new \$20000 one way.....) it's become much too expensive for us. A couple of our members may look at leasing a boat. I have left it in their hands to do so.

If it was postponed for another year it could have probably be a much better regatta for all international sailors to get there and participate. I wish the Americans all the best!

I read Jacek Noetzels report and I agree with a lot of things that he is saying... I'm looking forward in what the other Presidents have to say regarding the different points that he has raised.

Re zoom meeting. I must apologize in advance. It's our first regatta of the season. I may be a bit blurry eyed during the WGM.

Brent Harsant, NZADCA President

Poland Report

I would like to present the Polish A-class Associations' opinion and my own voice regarding the future of A-class.

Brief summary of 2021 season

In 2021 in Poland we had 8 major catamaran events counting to the Polish Grand Prix (title won by Jakub Surowiec - current Polish champion). In addition to that our A-class club - UKS Navigo organized a series of 7 one-day club racing events in Sopot named "Super

Trening" counting to the club prize Navigo GP - (won by Marcin Kamiński). During those events we tested multiple variants of the racing course.

Current situation

In Poland as well as in the world we can observe a downward trend in the A-class – many sailors, especially younger and ambitious, have already moved or are in the process of transitioning from A-class to Moth (7 sailors in 2 years in Poland). Junior catamaran sailors hardly ever consider A-cat as their future boat, most often it's Moth or Waszp. All of that may present a serious problem for the future of A-class.

Moth class is now trendy and growing fast despite sailing Moths isn't easier overall nor the boats are less expensive. Moths may be easier (and safer) to foil in the straight line but good execution of tacks and gybes requires a lot of hours on the water to master.

Sailing A-class Open is more on the edge, stable foiling in any conditions requires perfect technique and level of fitness but it can be achieved - that's the goal of training and racing.

A-class have split into Open and Classic which, in my opinion, created a lot of confusion that contributed to the decrease of the class popularity and its ability to attract new sailors.

Jacek Noetzel, Polish A-class Association

Sweden Report

Very little sailing in the fleet this year, also the members are on the older side. There were, however, a few training weekends held and some Classics attended those. Hopefully in 2022 more will be happening if things open up.

Switzerland Report

4 regattas held in the 90% Open fleet. Planning to hold more training sessions in 2022 and to set up a 'Training Centre' at one of the clubs to teach more about foiling.

United Kingdom Report

This year we slowly got back to sailing. Would be nice if the weather played ball too. Many days lost due to drifting conditions, most of those that weren't, were over the class limit. It was noted by many that the best day's sailing this year was the first day of the Weston Cat Open in September, where we had good old fashioned 15-18kt winds. The following day was a flat calm incidentally, and the event was abandoned.

COVID still casts a long shadow with many members not travelling although the 2 cat open meetings we did manage to hold where reasonably attended by several 'A' Cats. Both events had their second day cancelled for the usual reasons. All the other Open Meetings were cancelled by the host clubs for COVID worries.

GBR sailors wanting to travel overseas to events found the COVID travel restrictions a struggle. This, of course, was on top of the 'new' Brexit customs issues leaving many GBR sailors unsure of what will actually happen at borders, even if they did travel. How will the various national customs personnel apply the rules and how much more would that cost? We did have a couple of GBR sailors visit the FRA Nats, although one now lives in France, the other was to have borrowed an ESP boat, but a bazar disagreement resulted in the lender withdrawing that offer.

Membership remains steady at 24, although we have had about a 30% 'churn' of boats this year as several owners sold up and moved to different classes, or just packed in sailing, but their boats were redistributed to new class incomers. We know that there are about 50 or so boats in the UK, although only half are members of BACCA for numerous reasons – don't race, don't sail much, don't travel etc. Our new Treasurer will make a good effort in 2022 to get a few of these guys on board.

Club racing is taking place at a clubs here, and we now have a list of 2022 TT events published, and a couple have expressed an interest in the Euros at Garda.

The GBR fleet is largely Classics, with a split of about 75% Classics to Open. Cost is usually the main reason, although the local wind conditions at some clubs also tends to favour the Classics over the Foilers.

However, most, including myself, have decided to draw a line under 2021 season and start afresh next year with renewed enthusiasm.

UK Ranking Events (2022)

11. Bala – April 30th-May 2nd
12. Rutland Cat Open – May 21st-22nd
13. National Championships at Clacton SC – July 15th-17th
14. Weston Cat Open – TBA Mid Sept.
15. Grafham Cat Open – TRB Late Oct
16. East Coast Piers race 16th-17th June for attendance but not as a TT

Objectives for 2022:

The main driver is to get people racing again and a secondary objective it to drive more boat owners to become paid up members.

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- BACCA will subsidise race entry fees for UK members at the UK Nationals and also the Grafham event (this is the biggest A class fleet in the UK with 11 boats).
- Lay on subsidised training event at Weymouth WPNSA for members looking to progress their skills in either classic or foiling modes (Teams of 6). We need to find a coach who charges a reasonable fee.

- Design and sell more A-Class branded apparel to give the class more visibility at events and in the boat parks.

Gordon Upton
BACCA Sec.

USA Report

In a nutshell, we are very busy in the USA preparing for the first post COVID Worlds. As we have conveyed to all the presidents, we have picked a very accessible venue for this event. Travel to Houston is conveniently located halfway between Europe and Australia via our large intercontinental airport. Container shipping is very easy with our nearby port. We now are watching container rates drop and travel between the US and the rest of the World open up. So the barriers to participation are falling to the wayside. Of course we watch the new OMICRON but it's looking much milder so far.

We will have more important announcements to make shortly enhancing your participation at the 2022 Worlds. Remember Early Registration closes January 8, 2022.

Other news in the USA includes our best year ever with our growing membership. We are now at 100 members and still growing. Obviously, the new Classic Rule has improved confidence in the A Class. We're actually seeing a trend of older experienced sailors coming into the Classic Fleet to evaluate the boats. Some move on to foilers others stay with the Classic. They continue to be equal partners of our growth.

The foilers likewise see continued growth. Seems one of our biggest problems now is the lack of builders and production of boats.

To our knowledge the USACA is the only National Authority that has committed to enhanced safety on our race courses. In 2021 we developed a Safety Mission Statement and a methodology for attaining this improved level of care throughout the United States.

<https://usaca.info/safety-protocols-and-guidelines>

We enjoyed a large 2021 North American Championship in the Mid-West of the country. The venue and weather were remarkably agreeable.

Our club racers are also solid with weekend and mid-week fleet racing in New Jersey, Michigan, Georgia, Florida and other clubs.

So It's been a good year for A Cat Racing in the US in spite of the COVID restrictions.

Now we prepare for a very busy calendar of racing in Florida. We have four events planned in January alone.

Charles thank you for forwarding Jacek's note. I distributed it among our board of directors. Enclosed are a few comments:

I think there is a bit of a difference between Europe and the US with regard to youth sailing. First there are not that many Moths nor Wasps over here. A large group of youth sailors who seek high performance sailing will naturally gravitate to kiting. Even windsurfing is seeing a resurgence because of foiling. Both of these activities are much more accessible in the US than a new foiling A Cat. We feel successful growth depends on many things. Attracting young diverse sailors is always important and we do have new young members. But neglecting what has always been a mainstay of the class, the more mature sailor that is more affluent to afford these beautiful boats is just as important.

We strongly agree that events for 2022 are hugely important. Even though container costs are slipping a bit we strongly agree with Jacek, the IACA should assist the international sailors attending all Intercontinental Events. It's the easiest way to increase participation of sailors traveling from around the world.

So in closing, we've had a solid year of racing and growth in the US. We have missed our friends and fellow sailors from Canada badly. But we're moving forward now to what we know will be an even better year, 2022.

Looking forward to seeing everyone in Houston.
Bob Webbon, President, USACA

IACA 2020 financial audit

The role of a financial auditor, within an association, is to ensure the legality and legitimacy of the acts undertaken, as well as their consistency, in its management.

LEGAL EXISTENCE:

So my first task was to study the legal situation of the IACA, in order to identify the law to which it is attached.

I recall that like natural persons, an association must be attached to a local law, that is to say to a nation, thus possessing a legal existence. Legal existence is a necessity for association managing fund deposits in bank and having the means to settle possible conflicts.

**For example, World Sailing, association the IACA is affiliated to, comes under English law and therefore English courts. The International Olympic Committee has been governed by Swiss law since 1915, having its headquarters in Lausanne.*

Association's nature is a matter of contract law, the contract being the association's statutes which bind the members together.

Reading the IACA statutes reveals the following things :

17. No article determines its attachment to a local law, therefore no court could decide an internal conflict.
18. The article indicating that the head office is located with the IACA President is first, a source of difficulties because of the ephemeral nature of the function and second, does not found the right to which the association could be attached, for lack to have specified the thing.

Regarding this last point, the hearing of the president confirmed me the difficulties he had to open a bank account and to transfer the funds which were held in Holland under Piet Saarberg's mandatory. It was at the cost of the threat of changing personal banks that this one was carried out.

As auditor, I would like to remind you that IACA receives funds from various countries located on several continents and holds significant capital, thus implying financial transparency to protect its operation.

In conclusion of these observations, it emerges that the IACA does not have a legal existence and that its statutes are defective for the serene association's management. Also, my first recommendation is that the IACA complete its statutes by defining the law to which it is attached. I advocate that as it is affiliated with WORLD SAILING, the IACA adopt Article 7 establishing that English law governs the association.

2020 ACCOUNTING YEAR

a) Income

The 2020 IACA revenue is the result of its bodies decision, exempting national associations from their membership fees and postponing the world championship, thus preventing the proper execution of the estimated budget. It only appears that the regularization of two associations which were in arrears of payment for an amount of 211,00€.

This leads to no comment, as it is the consequence of a blank year for the association's competitive activity.

b) Expenditures

Despite the lack of activity, fiscal year 2020 generated a few transactions that should be analyzed. The amount of expenditure is 4,071.15€, resulting in a deficit for the year of 3,860.15€.

The carry-over of previous surpluses was 56,042.13€, the result for the financial year 2020 brings the association's situation to assets of 52,181.98€.

The preparation of the 2021 provisional budget will have to take into account the effects of the health crisis on the contributions of members of national associations and also the postponement of the world championship.

A review of the 2020 fiscal year accounts leads me to make two observations.

The first concerns Gordon Upton's service of 3,000.00€ which is not framed by an agreement defining the missions and its payment, therefore it is tainted with illegality if this is not remedied quickly. Furthermore, the accounting document is drawn up by a company incorporated under commercial law, Forward Sailing UK, where the VAT does not appear, which makes this document inadmissible.

It is therefore necessary to clarify this service by defining the outlines of the mission and the means that can be mobilized to accomplish it.

The second concerns legal assistance contracted through the AXA group for an amount of 195.65€, to cover the IACA president civil liability. Legal assistance generally results in a flat rate of attorney's fees that can be mobilized for litigation proceedings, other than those covered by civil liability. In view of the IACA activity, nothing makes it possible to define potential disputes for the association other than that of the question of civil liability.

This expense is not necessary for the association's life and cannot be justified.

The 2020 financial year therefore ends with a deficit of 3,860.15€ which is fortunately amortizable thanks to the association's reserves which stood at 56,042.13€ at the end of 2019. This brings the balance to 52,181.98€.

I will end this report with an observation concerning the capital held following the various surplus carryforward from previous years. This capital is significant, it is even beyond the association's measures of prudence and good management. Indeed, we can consider that an average exercise of the IACA is 8,700.00€, also this capital represents six years.

It is necessary that the committee make proposals for its use in accordance with the aims of the association, hoarding is not.

**This report is submitted to the president of the IACA for communication to the committee which must take the measure and put in place actions to remedy it. This report is of course contradictory, it is up to the committee to comment on it before it is final.*

Dated May 16, 2021.

The IACA financial auditor, Denis BRENDEL