



Canada Revenue Agency  
Agence du revenu du Canada

CH192670908360

OTTAWA ON K1A 0L5

REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION  
RETURN

000031

NCR MAILROOM  
# 112

SALLE DU COURRIER  
RCN

Return for Fiscal Period Ending		
Year	Month	Day
12	10	19
03	31	
Is this the first return filed by this association?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If "No", has the fiscal period changed from the last return filed?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Is this the final return to be filed by this association?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If "Yes", please attach an explanation.		



15 13126 2727 RR 0001 2019-03-31 0496232

If the name or address shown above is incorrect or a more permanent address can be provided, print the necessary corrections below:

Corrected name

\_\_\_\_\_

Corrected address (Number, Street, Apt. No., P.O. Box or R.R. No.)

\_\_\_\_\_

City

Province or territory

Postal code

NOTE:

To minimize the possibility of the annual mailing of the personalized Registered Canadian Amateur Athletic Association Information Return going astray, it is important that, where possible, a permanent mailing address be provided (i.e., address of the actual, physical location of the association or permanent P.O. Box number).

**Instructions**

Ensure that the name and address are correct. To correct pre-printed information on this form, please use the provided. Any changes (except to the contact information above) must be explained in an attachment to this return.

Complete the boxes (above right) to indicate the end of the association's fiscal period.

1. Attach FINANCIAL STATEMENTS for the fiscal period covered by this return. These should include a statement of revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the end of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.

2. Attach a list of the names, addresses, and occupations or lines of business of the association's current members.

3. Attach a list of the names and the official positions of the people who are authorized to issue official documents for the association.

4. Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.

5. Within six months from the end of the fiscal period of the association, mail or deliver a completed return with required documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

**Information Required**

1. Have any changes not previously reported been made to the association's governing documents? If yes, please attach a certified copy of the changes.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If no, please attach an explanation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period.	\$ <input type="text"/>
4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/Registration number? If no, please attach an explanation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If yes, please attach an explanation.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
6. Have official donation receipts been issued to acknowledge donations in a form other than cash or cheque - e.g., goods, services rendered, etc.? If yes, please attach a list of these gifts and their value as shown on the official donation receipt.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
8 a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If yes, please attach an explanation.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
b. Did the association issue an official donation receipt to acknowledge such a gift?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

**Certification**

To be signed by two directors of the association

1. I, Ian Howard

Name of director whose signature appears below. (Print)

of

2. I, Anna Mees

Name of director whose signature appears below. (Print)

of

Address

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

1. Signature of director	Position with the association	
<input type="text"/>	President	
Home telephone number	Business telephone number	Date
<input type="text"/>		
2. Signature of director	Position with the association	
<input type="text"/>	Executive Director	
Home telephone number	Business telephone number	Date
<input type="text"/>		

## **BOWLS CANADA BOULINGRIN**

## FINANCIAL STATEMENTS

MARCH 31, 2019

## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Bowls Canada Boulingrin:

### Opinion

We have audited the financial statements of Bowls Canada Boulingrin ("the Entity"), which comprise the statement of financial position as at March 31, 2019, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2019, and the results of its 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 Entity 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 Entity'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 Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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.

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 Entity'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 Entity'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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Licensed Public Accountants  
Ottawa, Ontario

## BOWLS CANADA BOULINGRIN

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2019

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 78,708	\$ 93,603
Investments (note 4)		
- endowment fund	237,393	222,132
- other	280,983	256,431
Accounts receivable	14,127	10,159
Prepaid expenses	<u>45,052</u>	<u>31,588</u>
	656,263	613,913
<b>PROPERTY AND EQUIPMENT (note 5)</b>	-	1
	<u>\$ 656,263</u>	<u>\$ 613,914</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 52,051	\$ 13,824
<b>NET ASSETS</b>		
Restricted for endowment fund	238,559	222,798
Unrestricted	<u>365,653</u>	<u>377,292</u>
	<u>604,212</u>	<u>600,090</u>
	<u>\$ 656,263</u>	<u>\$ 613,914</u>

Approved on behalf of the Board:

Director

Director



## BOWLS CANADA BOULINGRIN

### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
<b>RESTRICTED FOR ENDOWMENT FUND</b>		
Balance - beginning of year	\$ 222,798	\$ 220,404
Transfer from unrestricted	<u>15,761</u>	<u>2,394</u>
Balance - end of year	<u><u>\$ 238,559</u></u>	<u><u>\$ 222,798</u></u>
<b>UNRESTRICTED</b>		
Balance - beginning of year	\$ 377,292	\$ 348,383
Net revenue for the year	<u>4,122</u>	<u>31,303</u>
Transfer to restricted for endowment fund	<u>(15,761)</u>	<u>(2,394)</u>
Balance - end of year	<u><u>\$ 365,653</u></u>	<u><u>\$ 377,292</u></u>
<b>TOTAL</b>	<u><u>\$ 604,212</u></u>	<u><u>\$ 600,090</u></u>

## BOWLS CANADA BOULINGRIN

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
<b>REVENUE</b>		
Sport Canada	\$ 205,500	\$ 205,500
Membership fees	212,478	210,197
High performance fees	46,625	26,000
Registration and entry fees	29,150	19,250
Investment		
- endowment fund	15,261	2,394
- other	4,769	2,596
Sales of merchandise and publications	13,257	19,103
Coaching Association of Canada	5,500	5,544
Donations	3,819	1,700
Grants	3,360	5,000
Advertising and sponsorship	920	3,100
Miscellaneous	-	1,848
	<u>540,639</u>	<u>502,232</u>
<b>EXPENSES</b>		
Officials development program	4,418	2,279
Coaching program	8,734	8,761
Long term athlete development	8,805	6,501
High performance programs	119,749	93,892
Awards program	132	161
World Bowls fees	9,823	9,377
Marketing	769	-
Membership development program	7,299	7,371
Domestic competitions	82,821	88,351
Communications and public relations program	5,626	5,406
Merchandising and publications program	6,834	8,670
Meetings	10,300	5,736
National office operations	65,088	62,961
Staff salaries and travel	206,119	171,463
	<u>536,517</u>	<u>470,929</u>
<b>NET REVENUE FOR THE YEAR</b>	<b>\$ 4,122</b>	<b>\$ 31,303</b>

## BOWLS CANADA BOULINGRIN

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
<b>OPERATING ACTIVITIES</b>		
Net revenue for the year	\$ 4,122	\$ 31,303
Items not affecting cash		
Amortization	1	140
Loss (gain) on investments	(10,330)	827
Net change in non-cash working capital items		
Accounts receivable	(3,968)	644
Prepaid expenses	(13,464)	21,252
Accounts payable	38,227	(33,276)
Deferred revenue	-	(4,000)
	<u>14,588</u>	<u>16,890</u>
<b>INVESTING ACTIVITIES</b>		
Sale of investments	131,290	-
Purchase of investments	(160,773)	(259,652)
	<u>(29,483)</u>	<u>(259,652)</u>
<b>INCREASE (DECREASE) IN CASH FOR THE YEAR</b>	<b>(14,895)</b>	<b>(242,762)</b>
Cash - beginning of year	93,603	336,365
<b>CASH - END OF YEAR</b>	<b>\$ 78,708</b>	<b>\$ 93,603</b>

## **BOWLS CANADA BOULINGRIN**

### **NOTES TO FINANCIAL STATEMENTS MARCH 31, 2019**

#### **1. PURPOSE OF THE ORGANIZATION**

The mission of the organization is to advance the sport of bowls in Canada. The organization is incorporated under the Canada Not-for-profit Corporations Act and is a Registered Canadian Amateur Athletic Association under the Income Tax Act.

#### **2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

##### **a) Estimates and assumptions**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The estimates and assumptions are reviewed annually and, as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

##### **b) Endowment fund**

The endowment fund is internally restricted and accumulates transfers from unrestricted net assets equivalent to certain donations received in the year and the investment income of the endowment fund investments for the year and makes transfers to unrestricted net assets when approved by the Board.

##### **c) Financial instruments**

Investments in equity instruments quoted in an active market are initially recognized at fair value and are subsequently measured at the year-end fair value. Other financial instruments are initially recognized at fair value and are subsequently measured at cost, amortized cost or cost less appropriate allowances for impairment.

##### **d) Property and equipment**

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided on the straight line basis over 3 years.

##### **e) Revenue recognition**

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenditure is incurred. Unrestricted contributions are recognized as revenue when they are received or becomes receivable. Membership fees are recognized as revenue over the period to which they relate. Other revenues are recognized in the year in which the event is held or the revenue is earned.

##### **f) Sport Canada contributions**

Contributions received from Sport Canada are subject to specific terms and conditions regarding the expenditure of the funds. The organization's records are subject to audit by Sport Canada to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and which, therefore, would be refundable to Sport Canada. Adjustments to prior years' contributions are recorded in the year in which Sport Canada requests the adjustment.

## BOWLS CANADA BOULINGRIN

### NOTES TO FINANCIAL STATEMENTS MARCH 31, 2019

#### 3. FINANCIAL INSTRUMENTS

Financial instruments of the organization consist of cash, investments, accounts receivable and accounts payable.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest rate, currency, credit, liquidity or market risks arising from its financial instruments and the risks have not changed from last year.

#### 4. INVESTMENTS

The investments consist of fixed income and units in various mutual funds and are valued at year-end fair value.

Market risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The organization is exposed mainly to interest rate and other price risk.

Interest rate risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its investments.

Other price risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from currency risk or interest rate risks, whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The organization is exposed to other price risk through its investments.

#### 5. PROPERTY AND EQUIPMENT

			2019	2018
	Cost	Accumulated amortization	Net	Net
Office equipment	\$ 11,323	\$ 11,323	\$ -	\$ 1

#### 6. COMMITMENT

The organization has leased premises to January 31, 2020 at \$16,100 per annum.

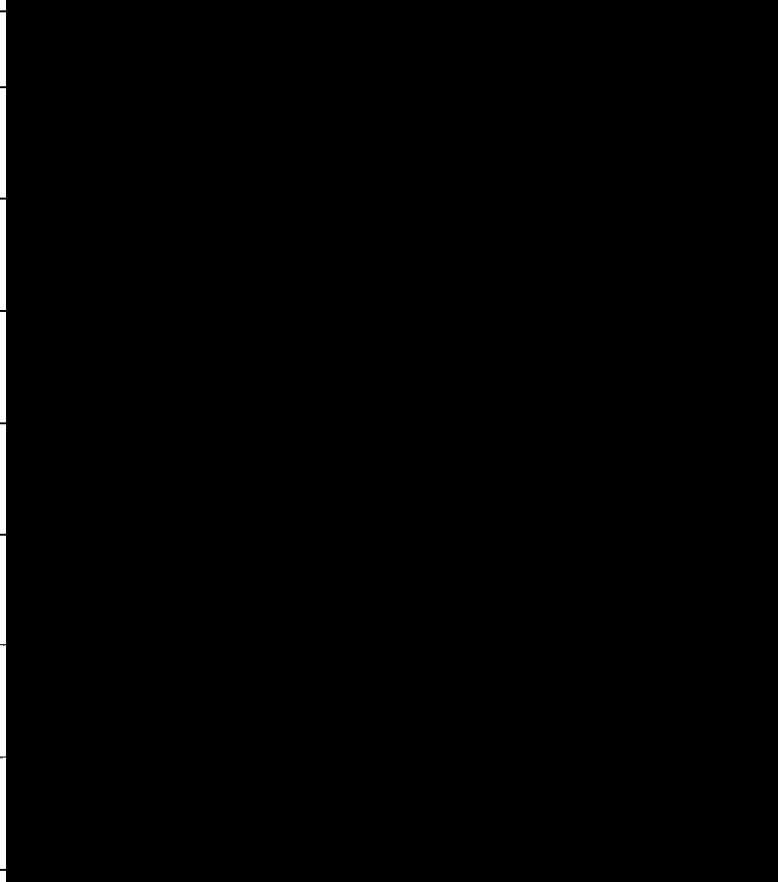


## **BOWLS CANADA BOULINGRIN**

**33 ROYDON PLACE, SUITE 206  
NEPEAN, ONTARIO K2E 1A3**

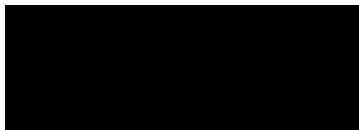
### **2018-2019 Bowls Canada Boulingrin Board of Directors**

President	Ian Howard
Vice President	Kathryn MacGregor
Secretary	Jennifer MacDonald
Treasurer	Steve Moors
Director	Ivo van Basteleare
Director	David Llewellyn
Director	Lorane Martin
Director	Jeffrey Harding



### **2017-18 Bowls Canada Boulingrin Executive Director:**

Anna Mees





## BOWLS CANADA BOULINGRIN

33 ROYDON PLACE, SUITE 206  
NEPEAN, ONTARIO K2E 1A3

### 2018-19 Bowls Canada Boulingrin Individuals Authorized to issue receipts

Executive Director	Anna Mees	97 Springcreek Cres	Kanata, ON K2M 2K8
Technical Coordinator			

### Procedure for Lost or Spoiled Receipts

The replacement procedure for lost or spoiled receipts is as follows:

- Copies of all receipts issued are stored as both electronic and as hard copies in the BCB national office.
- BCB issues replacement receipts marked "replacement" to individuals that have had their receipts lost or spoiled after confirming the original donation.
- When a receipt is replaced a note is made to the file indicating that a replacement receipt has been issued to replace the original.