

## Registered Canadian Amateur Athletic Association Information Return

### Identification

Name of association	
Bowls Canada Bouligrin	
Address	
House of Sport, 2451 Riverside Drive	
City	
Ottawa	
Province or territory	Postal code
Ontario	K1H7X7

Return for fiscal period ending

2	0	2	2	0	3	3	1
Year	Month						Day

Is this the first return filed by this association?

Yes  No

If "no," has the fiscal period changed from the last return filed?

Yes  No

Is this the final return to be filed by this association?

Yes  No

If "yes," please attach an explanation.

File number

496232

BN/Registration number

131262727

RR 0001

Is the address above the same mailing address as last year?

RECEIVED/R

Yes  No

address above the new mailing address?

Yes

No

### Instructions

Complete the identification area.

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

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 vested.

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

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

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

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

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

Form authorized by the Minister of National Revenue.

NCR MAILROOM  
# 78

SALLE DU COURRIER  
RCN

**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  No

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  No

3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period. \$ 570.00

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  No

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  No

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  No

7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation (confidential). Yes  No

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 (confidential). Yes  No

b. Did the association issue an official donation receipt to acknowledge such a gift? Yes  No

**Certification**

To be signed by two directors of the association.

1. I, Kathryn MacGregor  
Name of director whose signature appears below.

of

2. I, Anna Mees  
Name of director whose signature appears below.

of

Address (confidential)

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 (confidential)	Position with the association
	Chair of the Board of Directors

Home telephone number (confidential)	Business telephone number	Date

2. Signature of director (confidential)	Position with the association
	CEO

Home telephone number (confidential)	Business telephone number	Date

**RCAA:**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers and/or like officials and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes social insurance number (SIN), personal tax information, and relevant financial and biographical information, which may be used to assess the overall risk of registration with respect to the obligations of registration as outlined in the Act and the common law. The SIN is collected pursuant to subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make this form and all attachments available to the public upon request and/or on the Charities Directorate website, except for information or data identified as confidential. Personal information may also be disclosed to the organization in question and/or its authorized representatives and other third parties pursuant to the disclosure provisions under Section 241 of the Act. Personal information may also be shared with other government departments and agencies under information-sharing agreements in accordance with the disclosure provisions under Section 241 of the Act. Incomplete or inaccurate information may result in a range of actions including suspension of tax-receipting privileges, up to and including revocation of registered status.

Information is described in Charities Program CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the association to voluntarily inform directors and like officials that their personal information has been collected and disclosed to the CRA for the submission of its annual information return.

I confirm that I have read the Privacy statement above.

**2021-2022 Bowls Canada Board of Directors**

Name	Occupation	Position	Number	Email
Kathryn MacGregor		President		
Dennis Verge		Treasurer		
Anne Mathewson		Secretary		
Jeff Harding		Director		
Cathy Selzler		Director		
Chris Stadnyk		Director		
Laura Seed		Director		

Name	Position	Contact
Anna Mees	Chief Executive Officer Bowls Canada/Boulingrin	



# **BOWLS CANADA BOULINGRIN**

**2451 PR RIVERSIDE DR, OTTAWA, ON K1H 7X7**

## **2021-22 Bowls Canada Boulingrin Individuals Authorized to issue receipts**

Chief Executive Officer	Anna Mees	
Bowls Development Manager		

### **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 copies on the BCB national office [REDACTED] site.
- 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.

### **Other Notes**

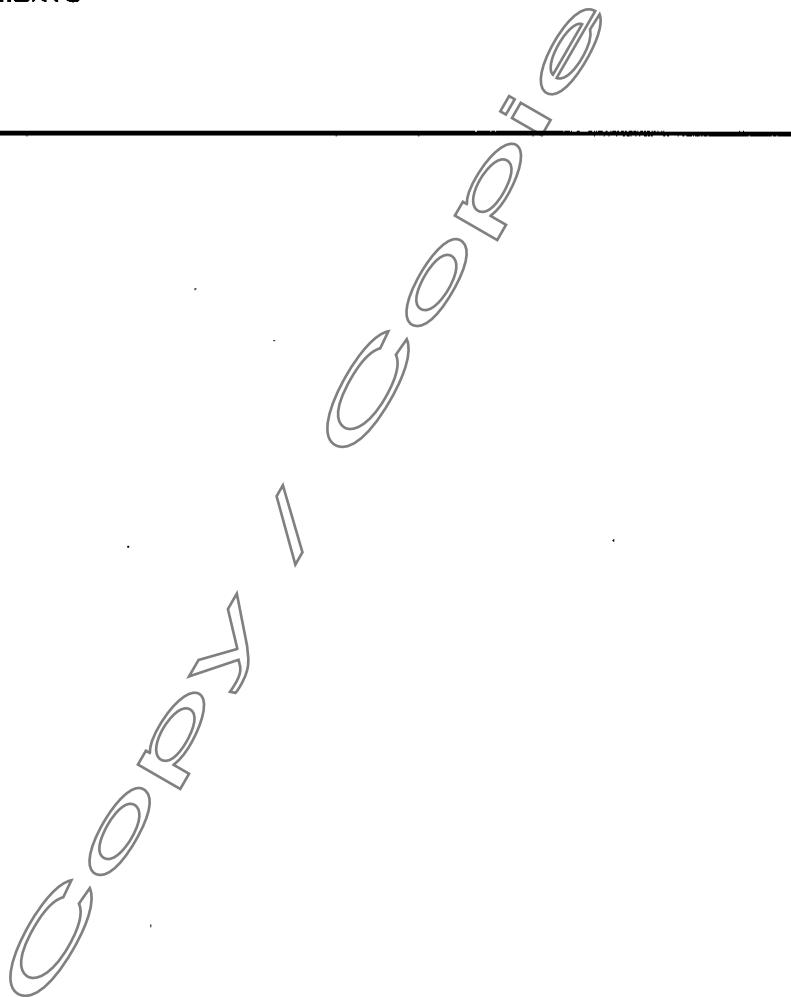
Donations to Bowls Canada are also made through Canada Helps. A total of \$13,515.00 was receipted through Canada Helps from April 1 2021 to March 31, 2022.

**BOWLS CANADA BOULINGRIN**

**FINANCIAL STATEMENTS**

**MARCH 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Members,  
**Bowls Canada Bouldingrin:**

### **Opinion**

We have audited the financial statements of Bowls Canada Bouldingrin ("the Entity"), which comprise the statement of financial position as at March 31, 2022, 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, 2022, 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

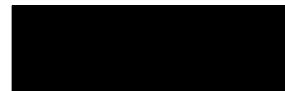
### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 151,783	\$ 167,700
Investments (note 4)	299,743	281,201
- gift fund	295,282	291,719
- other	24,790	38,178
Accounts receivable	30,559	19,152
Prepaid expenses	<u>\$ 802,157</u>	<u>\$ 797,950</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 79,994	\$ 49,960
Deferred revenue (note 5)	<u>16,000</u>	<u>53,096</u>
	95,994	103,056
CEBA BANK LOAN (note 7)	<u>60,000</u>	<u>60,000</u>
	155,994	163,056
<b>NET ASSETS</b>		
Restricted for gift fund	301,361	282,367
Unrestricted	<u>344,802</u>	<u>352,527</u>
	646,163	634,894
	<u>\$ 802,157</u>	<u>\$ 797,950</u>

Approved on behalf of the Board:

Director

Director



## BOWLS CANADA BOULINGRIN

### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
<b>RESTRICTED FOR GIFT FUND</b>		
Balance - beginning of year	\$ 282,367	\$ 229,563
Transfer from unrestricted	<u>18,994</u>	<u>52,804</u>
<b>Balance - end of year</b>	<b><u>301,361</u></b>	<b><u>282,367</u></b>
<b>UNRESTRICTED</b>		
Balance - beginning of year	352,527	380,296
Net revenue for the year	<u>11,269</u>	<u>25,035</u>
Transfer to restricted for gift fund	<u>(18,994)</u>	<u>(52,804)</u>
<b>Balance - end of year</b>	<b><u>344,802</u></b>	<b><u>352,527</u></b>
<b>TOTAL</b>	<b><u>\$ 646,163</u></b>	<b><u>\$ 634,894</u></b>

## BOWLS CANADA BOULINGRIN

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2022

	2022	2021
<b>REVENUE</b>		
Sport Canada	\$ 415,356	\$ 406,941
Membership fees	128,473	-
Grants	25,000	-
Sales of merchandise and publications	18,647	1,065
Donations	14,085	28,599
Coaching Association of Canada	4,000	23,500
Investment		
- gift fund	18,542	52,804
- other	3,763	5,073
Miscellaneous	71	3,682
Advertising and sponsorship	-	1,037
	<u>627,937</u>	<u>522,701</u>
<b>EXPENSES</b>		
Coaching	23,847	23,568
High performance	26,626	15,758
World Bowls fees	5,075	10,448
Membership development	1,409	7,870
Bowler and club development	58,591	25,840
Communications and public relations	37,098	11,486
Merchandising and publications	5,305	162
Governance	32,386	4,019
National office operations	61,125	50,387
Official languages	25,421	25,605
Safe sport and gender equity	66,451	39,857
Para bowls	47,510	55,257
Staff salaries and travel	224,826	227,409
Officials development	998	-
	<u>616,668</u>	<u>497,666</u>
<b>NET REVENUE FOR THE YEAR</b>	<b>\$ 11,269</b>	<b>\$ 25,035</b>

**BOWLS CANADA BOULINGRIN****STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>OPERATING ACTIVITIES</b>		
Net revenue for the year	\$ 11,269	\$ 25,035
Items not affecting cash		
Gain on investments	(14,722)	(46,552)
Net change in non-cash working capital items		
Accounts receivable	13,388	60,182
Prepaid expenses	(11,407)	11,102
Accounts payable	30,034	16,267
Deferred revenue	<u>(37,096)</u>	<u>(64,726)</u>
	<u>(8,534)</u>	<u>1,308</u>
<b>FINANCING ACTIVITIES</b>		
Receipt of CEBA bank loan (note 7)	- -	<u>60,000</u>
<b>INVESTING ACTIVITIES</b>		
Sale of investments	156,199	153,290
Purchase of investments	<u>(163,582)</u>	<u>(165,724)</u>
	<u>(7,383)</u>	<u>(12,434)</u>
<b>INCREASE (DECREASE) IN CASH FOR THE YEAR</b>	<b>(15,917)</b>	<b>48,874</b>
Cash - beginning of year	167,700	118,826
<b>CASH - END OF YEAR</b>	<b>\$ 151,783</b>	<b>\$ 167,700</b>



## **BOWLS CANADA BOULINGRIN**

### **NOTES TO FINANCIAL STATEMENTS MARCH 31, 2022**

#### **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) Gift fund**

The gift 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 gift 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) 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.

##### **e) Sport Canada and other contributions**

Contributions received are subject to specific terms and conditions regarding the expenditure of the funds. The organization's records are subject to audit by contributors 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 the contributor. In the event that adjustments to prior years' contributions are requested, they would be recorded in the year in which the contributor requests the adjustments.

#### **3. FINANCIAL INSTRUMENTS**

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

## **BOWLS CANADA BOULINGRIN**

### **NOTES TO FINANCIAL STATEMENTS MARCH 31, 2022**

#### **3. FINANCIAL INSTRUMENTS (continued)**

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 to currency risk, interest rate risk and other price risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The organization is exposed to currency risk through its mutual funds.

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 mutual funds.

#### **5. DEFERRED REVENUE**

Deferred revenue represents revenue received relating to next year as follows:

	<u>2022</u>	<u>2021</u>
Events	\$ 16,000	\$ -
Sport Canada	- <hr/>	53,096 <hr/>
	<u>\$ 16,000</u>	<u>\$ 53,096</u>

#### **6. COMMITMENT**

The organization has leased premises to October 31, 2024 at approximately \$22,500 per annum.

#### **7. CEBA BANK LOAN**

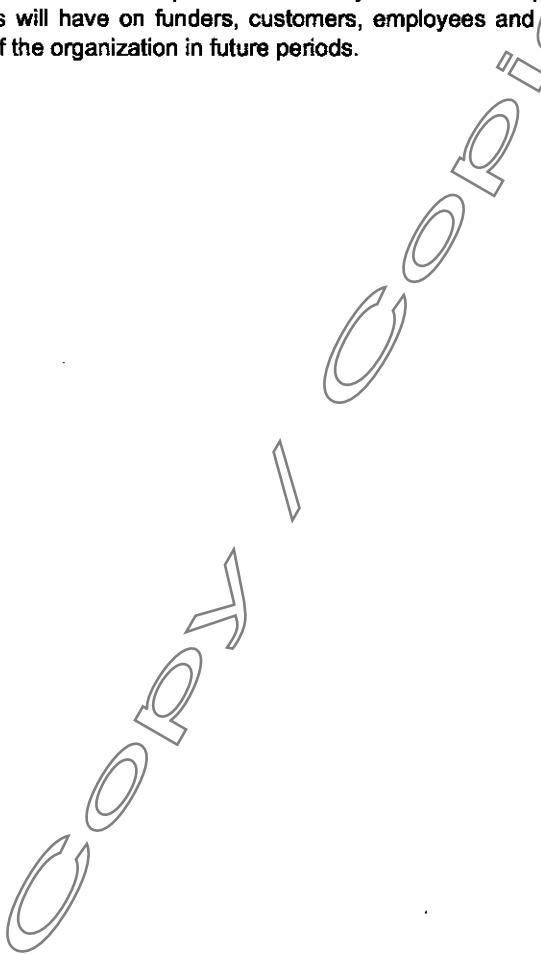
\$60,000 was received under the Canada Emergency Business Account (CEBA) program. Under the terms of the program, \$20,000 of this amount will be forgiven if the remainder is repaid by December 31, 2023. If the loan is not repaid by that time, the \$60,000 will be converted to a term loan, amortized over two years and bearing interest at 5% per annum.

## **BOWLS CANADA BOULINGRIN**

### **NOTES TO FINANCIAL STATEMENTS MARCH 31, 2022**

#### **8. COVID-19**

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on funders, customers, employees and suppliers, and on the financial results and condition of the organization in future periods.



## BOWLS CANADA BOULINGRIN

### UNAUDITED SCHEDULE OF SPORT CANADA REVENUE AND EXPENSES BY BUDGET CATEGORY FOR THE YEAR ENDED MARCH 31, 2022

Budget category	Total revenue claimed	Total expenses
General administration	\$ 19,500	\$ 66,417
Governance	23,000	31,626
Staff salaries	163,000	196,273
National team programs	14,000	26,377
Operations and programming	45,000	81,554
Official languages	17,000	25,421
Gender equity and safety in sport	92,102	96,451
Para bowls	11,500	16,044
Innovation initiative	30,254	30,566
Non-eligible expenses	-	45,939
	<hr/>	<hr/>
2021-2022 Core funding	\$ 415,356	\$ 616,668
2021-2022 Gender equity and safety in sport		
2021-2022 Recovery funding		
2021-2022 Para bowls		
2021-2022 Innovation initiative		
2020-2021 Gender equity and safety in sport previously deferred		
2020-2021 Innovation initiative previously deferred		
	<hr/>	<hr/>
	\$ 415,356	