



Registered Canadian Amateur Athletic Association Information Return

Identification

Name of association Canadian 5 Pin Bowlers' Association	
Address 206 - 720 Belfast Rd.	
City Ottawa	
Province or territory Ontario	Postal code K1G0Z5

Return for fiscal period ending	
2 0 2 2	0 6 3 0
Year	Month Day
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 checked="" type="checkbox"/>	No <input type="checkbox"/>
Is this the final return to be filed by this association?	
Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
If "yes," please attach an explanation.	
File number	
BN/Registration number 100714124 RR 0001	

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

Yes ☐ No ☒

Is the 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 invested.

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

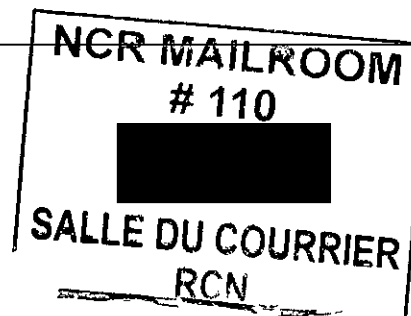
Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

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.



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. \$ 0
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, Len Isleifson of [REDACTED]
Name of director whose signature appears below.
2. I, Sheila Carr of [REDACTED]
Name of director whose signature appears below. 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) [REDACTED]		Position with the association President	
Home telephone number (confidential)	Business telephone number	Date	
[REDACTED]		[REDACTED]	
2. Signature of director (confidential) [REDACTED]		Position with the association Executive Director	
Home telephone number (confidential)	Business telephone number	Date	
[REDACTED]		[REDACTED]	

RCAAA:

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.

CANADIAN 5 PIN BOWLERS' ASSOCIATION

BOARD OF DIRECTORS - June 30, 2022

10077 4124 RR0001

0496158-80-10

	Name	Position with Organization	Address	Occupation
1	Len Isleifson	1st Vice-President		
	Annette Bruneau	President		
3	Tim Wiseman	2nd Vice-President		
4	Chris Henderson	Corporate Secretary Treasurer		
5	Craig Ford	Director at large		
6	Steve Feltham	Director at large		
7	Steve O'Brien	Director at large		
8	Sheila Carr	Executive Director - non-voting		

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COPY

CANADIAN 5 PIN BOWLERS' ASSOCIATION

June 30, 2022

10077 4124 RR 0001

0496158-80-10

REPLACEMENT PROCEDURE

In the event of lost or spoiled receipts, another receipt is issued to the donor clearly marked as duplicate.

COPY 1 COPY

CANADIAN 5 PIN BOWLERS' ASSOCIATION

June 30, 2022

10077 4124 RR 0001

0496158-80-10

Persons authorized to issue official receipts:

Name

Position

Sheila Carr

Executive Director

COPY - COPY

CANADIAN 5 PIN BOWLERS' ASSOCIATION

FINANCIAL STATEMENTS

JUNE 30, 2022

COPY - COPY





INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members,
Canadian 5 Pin Bowlers' Association:

We have reviewed the accompanying financial statements of Canadian 5 Pin Bowlers' Association that comprise the statement of financial position as at June 30, 2022 and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility 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.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Canadian 5 Pin Bowlers' Association as at June 30, 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.



Licensed Public Accountants

Ottawa, Ontario



CANADIAN 5 PIN BOWLERS' ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2022 UNAUDITED

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT		
Cash	\$ 194,996	\$ 259,566
Investments (note 4)	131,867	131,368
Accounts receivable	9,657	6,460
Inventory	18,424	18,738
Prepaid expenses	<u>2,167</u>	<u>27,066</u>
	357,111	443,198
PROPERTY AND EQUIPMENT (note 5)	<u>1,734</u>	<u>3,204</u>
	<u>\$ 358,845</u>	<u>\$ 446,402</u>
LIABILITIES		
CURRENT		
Accounts payable	\$ 21,998	\$ 47,664
Deferred contributions	<u>10,000</u>	<u>47,198</u>
	31,998	94,862
PERFECT GAME FUND (note 6)	<u>5,055</u>	<u>2,505</u>
	<u>37,053</u>	<u>97,367</u>
NET ASSETS		
Restricted for Parklane fund	131,867	131,368
Unrestricted	<u>189,925</u>	<u>217,667</u>
	321,792	349,035
	<u>\$ 358,845</u>	<u>\$ 446,402</u>

Approved on behalf of the Board:

Director

Director

CANADIAN 5 PIN BOWLERS' ASSOCIATION

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2022 UNAUDITED

	<u>2022</u>	<u>2021</u>
RESTRICTED FOR PARKLANE FUND		
Balance - beginning of year	\$ 131,368	\$ 129,980
Transfer from unrestricted	<u>499</u>	<u>1,388</u>
Balance - end of year	<u>131,867</u>	<u>131,368</u>
UNRESTRICTED		
Balance - beginning of year	217,667	199,634
Net revenue (expenses) for the year	(27,243)	19,421
Transfer to Parklane fund	<u>(499)</u>	<u>(1,388)</u>
Balance - end of year	<u>189,925</u>	<u>217,667</u>
TOTAL	<u>\$ 321,792</u>	<u>\$ 349,035</u>

CANADIAN 5 PIN BOWLERS' ASSOCIATION

STATEMENT OF OPERATIONS FOR THE YEAR ENDED JUNE 30, 2022 UNAUDITED

	<u>2022</u>	<u>2021</u>
REVENUE		
Contributions	\$ 168,668	\$ 167,659
Youth challenge	72,898	25,379
Membership dues	18,563	2,200
Sponsorship	3,100	-
Sales	2,851	255
Miscellaneous	1,030	441
Technical course fees	940	280
Interest	500	2,495
Fundraisers	-	2,501
	<u>268,550</u>	<u>201,210</u>
EXPENSES		
Amortization	1,470	1,002
Cost of sales	1,661	226
Directors' insurance	1,825	1,458
General	9,494	4,962
Governance	8,078	8,014
Meetings	17	300
Membership services	3,474	2,247
Office, telephone and postage	4,096	3,430
Professional fees	11,235	37,669
Rent, insurance and maintenance	17,512	16,740
Safe sport and gender equity	47,198	18,802
Salary and benefits	80,403	78,767
Technical program	4,380	3,025
Tournaments	276	269
Youth challenge tournament	104,674	4,878
	<u>295,793</u>	<u>181,789</u>
NET REVENUE (EXPENSES) FOR THE YEAR	<u>\$ (27,243)</u>	<u>\$ 19,421</u>

CANADIAN 5 PIN BOWLERS' ASSOCIATION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2022 UNAUDITED

	<u>2022</u>	<u>2021</u>
OPERATING ACTIVITIES		
Net revenue (expenses) for the year	\$ (27,243)	\$ 19,421
Item not affecting cash		
Amortization	1,470	1,002
Net change in non-cash working capital items		
Accounts receivable	(3,197)	42,388
Inventory	314	(2,265)
Prepaid expenses	24,899	(10,725)
Accounts payable	(25,666)	(15,331)
Deferred contributions	(37,198)	47,198
Perfect game fund	2,550	-
	<u>(64,071)</u>	<u>81,688</u>
INVESTING ACTIVITIES		
Sale of investments	131,368	230,887
Purchase of investments	(131,867)	(131,368)
Purchase of property and equipment	-	(1,605)
	<u>(499)</u>	<u>97,914</u>
INCREASE (DECREASE) IN CASH FOR THE YEAR	<u>(64,570)</u>	<u>179,602</u>
Cash - beginning of year	<u>259,566</u>	<u>79,964</u>
CASH - END OF YEAR	<u>\$ 194,996</u>	<u>\$ 259,566</u>

CANADIAN 5 PIN BOWLERS' ASSOCIATION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

UNAUDITED

1. PURPOSE OF THE ORGANIZATION

The mission of the organization is to provide quality programs and services to its members and to regulate bowling systems and promote standardization within the sport.

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) Parklane fund

The Parklane fund is internally restricted and makes transfers to unrestricted net assets when approved by the Board.

c) Financial instruments

Financial instruments are initially recognized at fair value and are subsequently measured at cost, amortized cost or cost less appropriate allowances for impairment.

d) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined on the first-in, first out basis.

e) Property and equipment

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

f) 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 expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or becomes receivable. Membership dues 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.

g) Contributions

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

CANADIAN 5 PIN BOWLERS' ASSOCIATION

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022
UNAUDITED

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 a redeemable bank investment certificate that earns interest at an annual rate of 0.5% and matures December 2022.

5. PROPERTY AND EQUIPMENT

	2022		2021	
	Cost	Accumulated amortization	Net	Net
Office equipment	\$ 3,693	\$ 2,826	\$ 867	\$ 1,470
Livestream video equipment	2,601	1,734	867	1,734
	<u>\$ 6,294</u>	<u>\$ 4,560</u>	<u>\$ 1,734</u>	<u>\$ 3,204</u>

6. PERFECT GAME FUND

The perfect game fund provides a prize to bowlers who bowl a perfect game at the Open Championship. A portion of the current year contribution to the fund is awarded to the bowler who rolled the highest game of the championship if a perfect game is not bowled.

7. COMMITMENTS

The organization has leased premises to March 31, 2023 at \$15,048 per annum.

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.