



Canada Revenue Agency
Agence du revenu du Canada

REGISTERED CANADIAN AMATEUR
ATHLETIC ASSOCIATION INFORMATION
RETURN

000060

OTTAWA ON K1A 0L5

CANADIAN AMATEUR ROWING
ASSOCIATION-ASSOCIATION
CANADIENNE D'AVIRON AMATEUR
321-4371 INTERURBAN RD
VICTORIA BC V9E 2C5

Return for Fiscal Period Ending		
20	1	8
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 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.		

NCR MAILROOM
126



15 10075 9240 RR 0001 2018-03-31 0495028

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

1. 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 the return.

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

3. 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.

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

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

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

7. Within six months from the end of the fiscal period of the association, mail or deliver a completed return and 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 ☐ 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. \$56,705.41
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. 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. Yes ☐ No ☒
- b. Did the association issue an official donation receipt to acknowledge such a gift? Yes ☐ No ☒ n/a







Certification

To be signed by two directors of the association

1. I, Thomas Hawker of 
Name of director whose signature appears below. (Print)

2. I, Terry Dillon of 
Name of director whose signature appears below. (Print)

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 <u>Treasurer</u>	
Home telephone number	Business telephone number	Date	
			
2. Signature of director 		Position with the association <u>CEO</u>	
Home telephone number	Business telephone number	Date	
			

Canadian Amateur Rowing Association

Stock Donations for year ending March 31, 2018

Date	Stock		Value	Total Value
09-May-17		Shares (20)	\$97.37 per share	\$1,947.40
07-Mar-18		Shares (11)	\$94.09 per share	\$1,035
23-Mar-18		Shares (22)	\$91.05 per share	\$2,003.10

COPY / COPY

CANADIAN AMATEUR ROWING ASSOCIATION
Financial Statements
Year Ended March 31, 2018

COPY - COPY

CANADIAN AMATEUR ROWING ASSOCIATION

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Year Ended March 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Amateur Rowing Association

We have audited the accompanying financial statements of Canadian Amateur Rowing Association, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(continues)

Independent Auditor's Report to the Members of Canadian Amateur Rowing Association (continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Amateur Rowing Association as at March 31, 2018 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.

Victoria, BC

CHARTERED PROFESSIONAL ACCOUNTANTS

CANADIAN AMATEUR ROWING ASSOCIATION

Statement of Financial Position

March 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 1,155,953	\$ 915,883
Accounts receivable (Note 4)	102,183	321,578
Goods and services tax recoverable	169,114	82,475
Prepaid expenses	228,920	168,094
	<u>1,656,170</u>	<u>1,488,030</u>
TANGIBLE CAPITAL ASSETS (Note 5)	<u>349,415</u>	<u>306,556</u>
	<u>\$ 2,005,585</u>	<u>\$ 1,794,586</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued charges	\$ 599,187	\$ 492,995
Government remittances payable	2,240	1,589
Deferred revenue (Note 6)	222,897	196,561
	<u>824,324</u>	<u>691,145</u>
DEFERRED CAPITAL CONTRIBUTIONS (Note 7)	<u>-</u>	<u>1,300</u>
	<u>824,324</u>	<u>692,445</u>
NET ASSETS		
Invested in tangible capital assets	349,415	305,256
Internally restricted (Note 8)	206,214	206,214
Unrestricted	625,632	590,671
	<u>1,181,261</u>	<u>1,102,141</u>
	<u>\$ 2,005,585</u>	<u>\$ 1,794,586</u>
CONTINGENT LIABILITY (Note 9)		
TRUST FUNDS (Note 10)		
COMMITMENTS (Note 11)		
ON BEHALF OF THE BOARD		

 _____ Director
 _____ Director

See notes to the financial statements

CANADIAN AMATEUR ROWING ASSOCIATION**Statement of Operations****Year Ended March 31, 2018**

	2018	2017
REVENUE		
Sport Canada	\$ 4,867,000	\$ 4,762,000
Canadian Olympic Committee (Note 12)	367,827	601,663
Membership fees	401,518	364,117
Sports associations and foundations	271,915	392,909
Donations, events and fundraising	309,395	362,406
Competition and camp registrations	126,680	309,623
Sponsorships	3,000	16,200
Interest earned	9,906	7,451
	<u>6,357,241</u>	<u>6,816,369</u>
EXPENSES		
Communications, marketing and initiatives (Note 12)	272,443	236,271
Membership services	190,246	163,586
Governance and National operations (Schedule 1)	466,749	480,872
High performance (Schedule 2)	4,797,647	5,253,789
Domestic development (Schedule 3)	574,543	611,255
	<u>6,301,628</u>	<u>6,745,773</u>
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	55,613	70,596
GAIN ON DISPOSAL OF TANGIBLE CAPITAL ASSETS	<u>23,507</u>	<u>10,281</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 79,120</u>	<u>\$ 80,877</u>

See notes to the financial statements

CANADIAN AMATEUR ROWING ASSOCIATION

Statement of Changes in Net Assets

Year Ended March 31, 2018

	Invested in Tangible Capital Assets	Internally Restricted (Note 8)	Unrestricted	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 305,256	\$ 206,214	\$ 590,671	\$ 1,102,141	\$ 1,021,264
(Deficiency) surplus of revenue over expenses	(80,194)	-	159,314	79,120	80,877
Net investment in tangible capital assets	124,353	-	(124,353)	-	-
NET ASSETS - END OF YEAR	<u>\$ 349,415</u>	<u>\$ 206,214</u>	<u>\$ 625,632</u>	<u>\$ 1,181,261</u>	<u>\$ 1,102,141</u>

See notes to the financial statements

CANADIAN AMATEUR ROWING ASSOCIATION

Statement of Cash Flows Year Ended March 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 79,120	\$ 80,877
Items not affecting cash:		
Amortization of tangible capital assets	105,001	107,701
Gain on disposal of tangible capital assets	(23,507)	(10,281)
Amortization of deferred contributions	(1,300)	(1,300)
	<u>159,314</u>	<u>176,997</u>
Changes in non-cash working capital:		
Accounts receivable	219,395	29,086
Accounts payable and accrued charges	106,192	4,229
Deferred revenue	26,336	77,757
Prepaid expenses	(60,826)	130,121
Goods and services tax payable	(86,639)	62,141
Government remittances payable	651	(147)
	<u>205,109</u>	<u>303,187</u>
Cash flow from operating activities	<u>364,423</u>	<u>480,184</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(154,302)	(52,213)
Proceeds on disposal of tangible capital assets	29,949	6,490
Cash flow used by investing activities	<u>(124,353)</u>	<u>(45,723)</u>
INCREASE IN CASH FLOW	<u>240,070</u>	<u>434,461</u>
Cash and cash equivalents - beginning of year	<u>915,883</u>	<u>481,422</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,155,953</u>	<u>\$ 915,883</u>

See notes to the financial statements

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

1. PURPOSE OF THE ASSOCIATION

Rowing Canada Aviron is the operating name of the Canadian Amateur Rowing Association - Association Canadienne d'Aviron Amateur (the "Association") which is a not-for-profit organization incorporated under the Canada Not-for-profit Corporations Act. As a not-for-profit organization, the Association is exempt from the payment of income tax.

As a Registered Amateur Athletic Association it is authorized to issue receipts for tax purposes for the donations it receives.

The Association's principal activity is the development of the sport of rowing in Canada and it is recognized by the Government of Canada and the Canadian Olympic Committee as the national governing body for the sport of rowing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNFO"). As a result these financial statements are in accordance with Canadian generally accepted accounting principles ("Canadian GAAP").

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Donation revenue is accounted for when received. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Pledges from donors are recorded when payment is received by the Association or the transfer of property is completed. Donations received for the acquisition of property or to support future operations are recorded as deferred amounts.

Membership fees are recognized as revenue in the period of membership eligibility.

Internally restricted net assets

Net assets that are internally restricted have been designated by the Association for specific uses. Internally restricted resources can be made available for other purposes.

Cash and cash equivalents

Cash and cash equivalents consists of cash on hand and balances with banks.

(continues)

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tangible capital assets

Purchased assets are stated at cost less accumulated amortization. Contributed assets are recorded at fair value at the date of contribution. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Adaptive equipment	3 - 5 years
Domestic equipment	3 - 5 years
Event registration system	3 years
Facility improvements	10 years
Mechanical equipment	3 - 5 years
Motorboats and accessories	5 years
Office software and hardware	3 years
Rowing equipment	3 - 5 years
Trailers	10 years
Vehicles	3 years

Financial instruments

The Association's financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued charges. Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The Association's material estimates include the collectability of accounts receivable, deferral of revenue, accrual of accounts payable, and the useful life of tangible capital assets.

Contributed materials and services

Donated tangible capital assets and rent is recorded at fair value when received if fair value can be reasonably determined.

The Association is dependent on the voluntary service of many members and others. Since these services are not normally purchased by the Association, and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

3. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2018.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of members which minimizes concentration of credit risk. The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its funders, members and other related sources, and accounts payable and accrued charges.

(c) Market risk

Market risk is the risk that 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 rate risk, interest rate risk and other price risk. The Association is mainly exposed to currency risk.

(d) Currency risk

Currency risk is the risk to the Association's excess of revenue over expenses that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Association is exposed to foreign currency exchange risk on accounts payable held in foreign denominations. The Association does not use derivative instruments to reduce its exposure to foreign currency risk.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate risk or other price risks arising from these financial instruments.

4. ACCOUNTS RECEIVABLE

	2018	2017
Accounts receivable	\$ 109,773	\$ 325,251
Allowance for doubtful accounts	(7,590)	(3,673)
	<u>\$ 102,183</u>	<u>\$ 321,578</u>

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2018 Net book value	2017 Net book value
Adaptive equipment	\$ 111,173	\$ 103,916	\$ 7,257	\$ 17,998
Domestic equipment	94,618	48,207	46,411	51,891
Event registration system	61,570	-	61,570	-
Facility improvements	75,122	17,047	58,075	38,412
Mechanical equipment	267,659	193,770	73,889	85,507
Motorboats and accessories	119,197	112,501	6,696	16,035
Office software and hardware	215,843	202,078	13,765	8,281
Rowing equipment	255,037	252,348	2,689	42,922
Trailers	78,242	37,179	41,063	42,235
Vehicles	67,830	29,830	38,000	3,275
	<u>\$ 1,346,291</u>	<u>\$ 996,876</u>	<u>\$ 349,415</u>	<u>\$ 306,556</u>

The event registration system totalling \$61,570 is not in use at year end, therefore no amortization has been taken to date. The system will be amortized over its estimated useful life of 3 years effective April 1, 2018.

6. DEFERRED REVENUE

Deferred revenue consists of the following amounts:

	2018	2017
Deferred membership fees	\$ 27,825	\$ 67,870
Deferred contributions	195,072	128,691
	<u>\$ 222,897</u>	<u>\$ 196,561</u>

Deferred membership fees represent membership fees received in 2018 for fiscal 2019.

Deferred contributions represent amounts received in 2018 relating to future bursaries and other externally restricted grants.

7. DEFERRED CAPITAL CONTRIBUTIONS

Contributions received for tangible capital assets are amortized to revenue on the same basis as the amortization of related tangible capital assets.

	2018	2017
Beginning balance	\$ 1,300	\$ 2,600
Amounts amortized to revenue	(1,300)	(1,300)
Ending balance	<u>\$ -</u>	<u>\$ 1,300</u>

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

8. INTERNALLY RESTRICTED NET ASSETS

	Umpire's Reserve	Sustainable Organization Reserve	2018	2017
\$	6,214	\$ 200,000	\$ 206,214	\$ 206,214

The Umpire's Reserve Fund relates to amounts contributed by the 2001 World Masters Rowing Regatta Organizing Committee to be used for the education and development of umpires within Canada.

The Sustainable Organization Reserve Fund provides a source of funds in order to withstand unanticipated financial shortfalls.

9. CONTINGENT LIABILITY

Contributions from Sport Canada are subject to periodic audit by Sport Canada. Contributions are refundable to Sport Canada to the extent that any expense has not complied with the agreed terms and conditions. Sport Canada may conduct audits up to 5 years after the end of a reporting period. The last Sport Canada audit conducted was prior to the period ended March 31, 2013.

10. TRUST FUNDS

Not included in the financial statements are the following funds which the Association administers and invests in the [REDACTED] Dividend Fund. Amounts are disclosed at cost, with corresponding fair market values.

	[REDACTED]				Total
2018					
Cost	\$ 5,828	\$ 15,687	\$ 10,995	\$ 26,763	\$ 59,273
Market value	8,593	21,936	15,943	36,321	82,793
2017					
Cost	\$ 5,777	\$ 15,558	\$ 10,898	\$ 26,549	\$ 58,782
Market value	8,312	21,216	15,827	35,130	80,485

CANADIAN AMATEUR ROWING ASSOCIATION

Notes to Financial Statements

Year Ended March 31, 2018

11. COMMITMENTS

In March 2013, the Association entered into a 4 year lease for a training facility in London, Ontario and agreed to a one year extension to March 2018. In the current year, the Association agreed to a 5 month extension of the lease to August 2018. Total commitments include base rent of \$31,500 plus tax and utilities.

The Association leases boats for a term of one or two years. Lease payments are made at the commencement of the lease year. Amounts paid for lease terms extending into the subsequent year end are included in the prepaid balance. At year end, the Association has lease prepayments of \$46,116 (2017 - \$60,700) to lease 18 boats (2017- 25 boats).

In September 2017, the Association entered into a contract with [REDACTED] to develop a new event registration software system. The contract consists of three Phases. At year end, the Association has outstanding commitments for Phase 2 & 3 totalling an estimated \$32,600 (\$25,360 USD.)

12. NSF ENHANCEMENT CONTRIBUTION AGREEMENT

During the year, the Association entered into a contribution agreement with the Canadian Olympic Committee to assist in building its fund raising capacity. The Canadian Olympic Committee has agreed to reimburse the Association for eligible expenditures to a maximum of \$360,000. For the year ended March 31, 2018 the Association has included \$128,607 (2017 - \$130,513) of eligible expenditures in communications, marketing and initiatives expenses and a reimbursement of \$127,827 (2017 - \$130,513) in Canadian Olympic Committee revenue.

CANADIAN AMATEUR ROWING ASSOCIATION

Governance and National Operations

(Schedule 1)

Year Ended March 31, 2018

	2018	2017
National office operations	\$ 81,263	\$ 93,128
National office - salaries and benefits	275,798	267,521
Governance	103,313	109,261
International relations and domestic associations	6,375	10,962
	<u>\$ 466,749</u>	<u>\$ 480,872</u>

High Performance

(Schedule 2)

Year Ended March 31, 2018

	2018	2017
Salaries and benefits	\$ 1,573,625	\$ 1,529,588
Coaches travel and related expenses	69,894	70,749
Events and camps	1,638,579	2,040,368
Equipment	249,977	333,657
National training centres	274,839	390,408
RCA athlete support	118,420	154,862
Equipment amortization	79,290	80,654
Sport science and medical	459,150	428,277
Para rowing	333,873	225,226
	<u>\$ 4,797,647</u>	<u>\$ 5,253,789</u>

Domestic Development

(Schedule 3)

Year Ended March 31, 2018

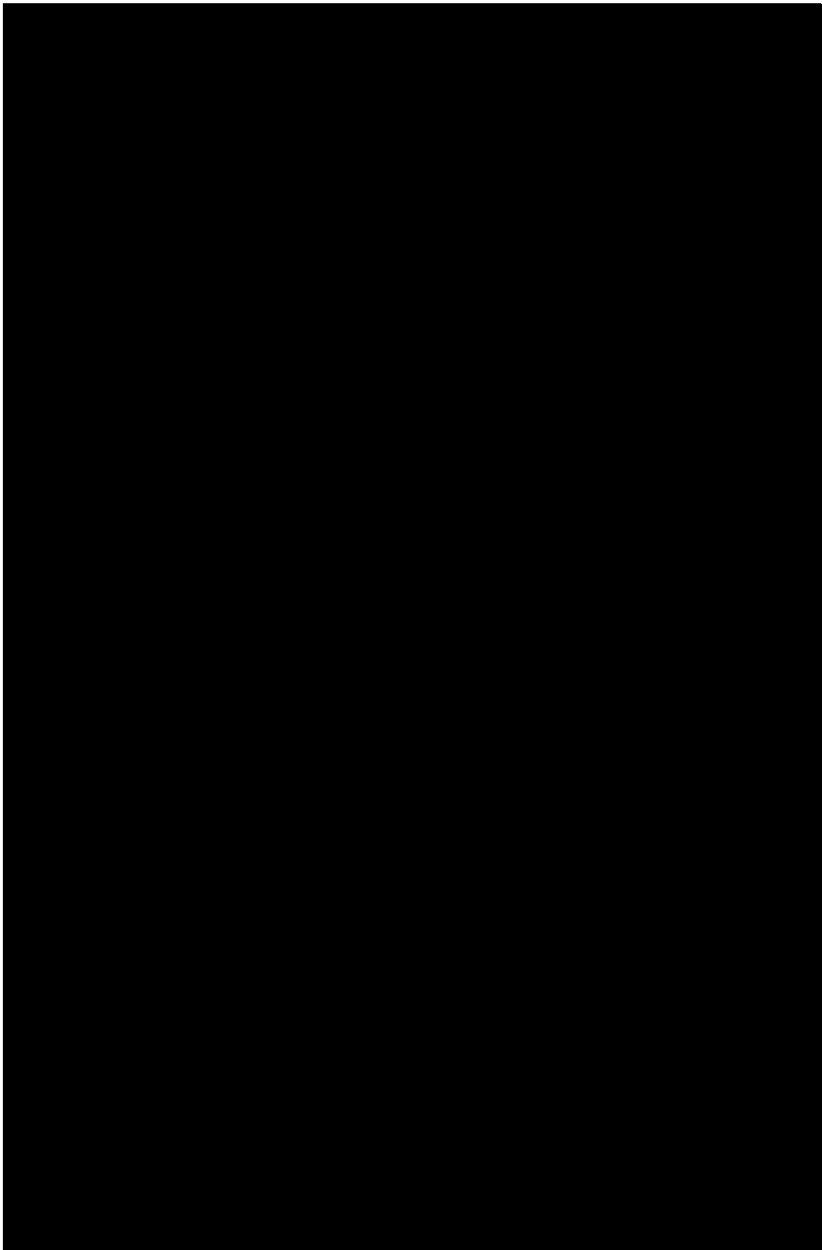
	2018	2017
Coach education and development	\$ 154,009	\$ 138,123
Para rowing	13,709	5,718
RCA regattas and events	203,587	187,136
Sport development	127,059	212,442
Umpires committee	67,738	59,858
Safety and events committee	8,441	7,978
	<u>\$ 574,543</u>	<u>\$ 611,255</u>

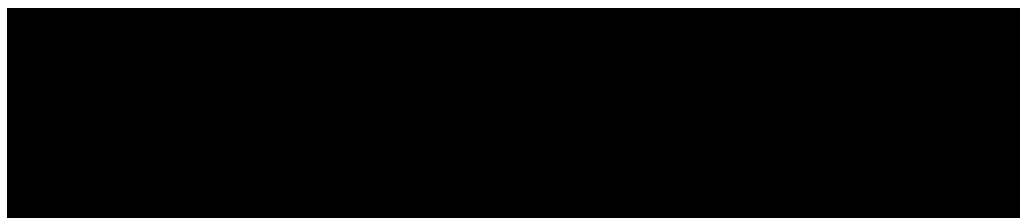


ROWING
CANADA
AVIRON

www.rowingcanada.org

ROWING CANADA AVIRON Members of the Board of Directors

NAME	ADDRESS	PHONE #
Carol Purcer President		
Thomas Hawker Director (Treasurer)		
Heather Holden Director		
Marisha Roman Director		
Peter McClelland Athlete Director		
Jennifer Walinga Director		
Carol Hermansen Provincial Director		



TAX RECEIPTS POLICY

Issuing Official Receipts

All tax receipts issued by Rowing Canada Aviron are produced by either of the following:

██████████ and/or ██████████
Manager of Finance & Administration Assistant-Finance
& Program Admin

All tax receipts are subsequently signed by either of the following:

██████████ and/or Thomas Hawker
CEO Treasurer

Lost or Damaged Receipts

CARA will provide a replacement receipt if the original was lost or damaged. The donor would write the CARA office specifying the details of the loss and requesting replacement copies. CARA would issue new receipts and specify on these receipts that this replaces the original lost or damaged receipt number. This is in accordance with Revenue Canada guidelines.

