



Canada Revenue  
Agence

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du Canada

CH192761325588

REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION

RETURN

000062

OTTAWA ON K1A 0L5

NCR MAILROOM  
# 112

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

SALLE DU COURRIER  
RCN

Return for Fiscal Period Ending

20 | 1 | 9 | 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.



15 10075 9240 RR 0001 2019-03-31 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

re 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 return.

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

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

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

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

5 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.
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.
3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period.
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.
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.
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.
7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation.
- 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.
- b. Did the association issue an official donation receipt to acknowledge such a gift?

Yes ☐ No ☒Yes ☒ No ☐

\$87,928.36

Yes ☒ No ☐Yes ☐ No ☒Yes ☒ No ☐Yes ☐ No ☒Yes ☐ No ☒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)

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

Treasurer

Home telephone number

Business telephone number

Date

2. Signature of director

Position with the association

CEO

Home telephone number

Business telephone number

Date

Canadian Amateur Rowing Association

Stock Donations for year ending March 31, 2019

Date	Stock		Value	Total Value
05-Mar-19	[REDACTED]	Shares (27)	\$115.33 per share	\$3,113.91

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**CANADIAN AMATEUR ROWING ASSOCIATION**

**Financial Statements**

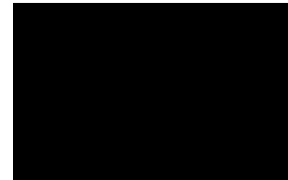
**Year Ended March 31, 2019**

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**CANADIAN AMATEUR ROWING ASSOCIATION**  
**Index to Financial Statements**  
**Year Ended March 31, 2019**

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## INDEPENDENT AUDITORS' REPORT

To the members of Canadian Amateur Rowing Association.

### Opinion

We have audited the financial statements of Canadian Amateur Rowing Association, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets 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 Canadian Amateur Rowing Association as at March 31, 2019, and its 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 Organization 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 Canadian Amateur Rowing Association'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 Canadian Amateur Rowing Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Canadian Amateur Rowing Association'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 Canadian Amateur Rowing Association'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 Canadian Amateur Rowing Association'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 Canadian Amateur Rowing Association 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.



Victoria, Canada

Chartered Professional Accountants

# CANADIAN AMATEUR ROWING ASSOCIATION

## Statement of Financial Position

March 31, 2019

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 838,037	\$ 1,155,953
Accounts receivable (Note 4)	210,707	102,183
Goods and services tax recoverable	147,348	169,114
Prepaid expenses	152,391	228,920
	<u>1,348,483</u>	<u>1,656,170</u>
<b>TANGIBLE CAPITAL ASSETS (Note 5)</b>	<u>286,629</u>	<u>349,415</u>
	<u><b>\$ 1,635,112</b></u>	<u><b>\$ 2,005,585</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued charges	\$ 184,044	\$ 599,187
Government remittances payable	2,110	2,240
Deferred revenue (Note 6)	273,558	222,897
	<u>459,712</u>	<u>824,324</u>
<b>NET ASSETS</b>		
Invested in tangible capital assets	286,629	349,415
Internally restricted (Note 7)	206,214	206,214
Unrestricted	682,557	625,632
	<u>1,175,400</u>	<u>1,181,261</u>
	<u><b>\$ 1,635,112</b></u>	<u><b>\$ 2,005,585</b></u>
<b>CONTINGENT LIABILITY (Note 8)</b>		
<b>TRUST FUNDS (Note 9)</b>		
<b>COMMITMENTS (Note 10)</b>		
<b>ON BEHALF OF THE BOARD</b>		
	Director	
	Director	

See notes to the financial statements



# CANADIAN AMATEUR ROWING ASSOCIATION

## Statement of Operations Year Ended March 31, 2019

	2019	2018
<b>REVENUE</b>		
Sport Canada	\$ 4,706,500	\$ 4,867,000
Canadian Olympic Committee (Note 11)	446,245	367,827
Membership fees	502,172	401,518
Sports associations and foundations	440,833	271,915
Donations, events and fundraising	321,795	309,395
Competition and camp registrations	298,991	126,680
Sponsorships	3,000	3,000
Interest earned	14,979	9,906
	<u>6,734,515</u>	<u>6,357,241</u>
<b>EXPENSES</b>		
Communications, marketing and initiatives (Note 11)	250,884	272,443
Membership services	262,772	190,246
Governance and National operations (Schedule 1)	466,590	466,749
High performance (Schedule 2)	5,284,554	4,797,647
Domestic development (Schedule 3)	477,076	574,543
	<u>6,741,876</u>	<u>6,301,628</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	(7,361)	55,613
<b>GAIN ON DISPOSAL OF TANGIBLE CAPITAL ASSETS</b>	<u>1,500</u>	<u>23,507</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ (5,861)</u>	<u>\$ 79,120</u>

See notes to the financial statements

# CANADIAN AMATEUR ROWING ASSOCIATION

## Statement of Changes in Net Assets

Year Ended March 31, 2019

	Invested in Tangible Capital Assets	Internally Restricted (Note 8)	Unrestricted	2019	2018
<b>NET ASSETS -</b>					
<b>BEGINNING OF</b>					
<b>YEAR</b>	\$ 349,415	\$ 206,214	\$ 625,632	\$ 1,181,261	\$ 1,102,141
(Deficiency) surplus of					
revenue over					
expenses	(84,943)	-	79,082	(5,861)	79,120
Net investment in					
tangible capital					
assets	22,157	-	(22,157)	-	-
<b>NET ASSETS - END OF</b>					
<b>YEAR</b>	\$ 286,629	\$ 206,214	\$ 682,557	\$ 1,175,400	\$ 1,181,261

See notes to the financial statements

# CANADIAN AMATEUR ROWING ASSOCIATION

## Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	\$ (5,861)	\$ 79,120
Items not affecting cash:		
Amortization of tangible capital assets	86,441	105,001
Gain on disposal of tangible capital assets	(1,500)	(23,507)
Amortization of deferred contributions	-	(1,300)
	<u>79,080</u>	<u>159,314</u>
Changes in non-cash working capital:		
Accounts receivable	(108,524)	219,395
Accounts payable and accrued charges	(415,141)	106,192
Deferred revenue	50,661	26,336
Prepaid expenses	76,529	(60,826)
Goods and services tax payable	21,766	(86,639)
Government remittances payable	(130)	651
	<u>(374,839)</u>	<u>205,109</u>
Cash flow from operating activities	<u>(295,759)</u>	<u>364,423</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(23,657)	(154,302)
Proceeds on disposal of tangible capital assets	1,500	29,949
Cash flow used by investing activities	<u>(22,157)</u>	<u>(124,353)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<u>(317,916)</u>	<u>240,070</u>
Cash and cash equivalents - beginning of year	<u>1,155,953</u>	<u>915,883</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 838,037</u>	<u>\$ 1,155,953</u>

See notes to the financial statements

# CANADIAN AMATEUR ROWING ASSOCIATION

## Notes to Financial Statements

Year Ended March 31, 2019

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### 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 ("ASNFPPO"). 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, 2019

### 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	5 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, 2019

### 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, 2019.

#### *(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

	2019	2018
Accounts receivable	\$ 218,827	\$ 109,773
Allowance for doubtful accounts	(8,120)	(7,590)
	<u>\$ 210,707</u>	<u>\$ 102,183</u>

# CANADIAN AMATEUR ROWING ASSOCIATION

## Notes to Financial Statements

Year Ended March 31, 2019

### 5. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Adaptive equipment	\$ 111,173	\$ 107,344	\$ 3,829	\$ 7,257
Domestic equipment	94,618	51,153	43,465	46,411
Event registration system	66,797	22,266	44,531	61,570
Facility improvements	75,122	21,159	53,963	58,075
Mechanical equipment	267,659	219,044	48,615	73,889
Motorboats and accessories	126,397	115,668	10,729	6,696
Office software and hardware	224,373	211,740	12,633	13,765
Rowing equipment	255,037	252,348	2,689	2,689
Trailers	78,242	45,166	33,076	41,063
Vehicles	70,529	37,430	33,099	38,000
	<u>\$ 1,369,947</u>	<u>\$ 1,083,318</u>	<u>\$ 286,629</u>	<u>\$ 349,415</u>

### 6. DEFERRED REVENUE

Deferred revenue consists of the following amounts:

	2019	2018
Deferred membership fees	\$ 19,850	\$ 27,825
Deferred contributions	253,708	195,072
	<u>\$ 273,558</u>	<u>\$ 222,897</u>

Deferred membership fees represent membership fees received in 2019 for fiscal 2020.

Deferred contributions represent amounts received in 2019 relating to future bursaries and other externally restricted grants.

### 7. INTERNALLY RESTRICTED NET ASSETS

Umpire's Reserve	Sustainable Organization Reserve	2019	2018
\$ 6,214	\$ 200,000	\$ 206,214	\$ 206,214

The Umpire's Reserve Fund relates to amounts raised 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 for future financial needs.

# CANADIAN AMATEUR ROWING ASSOCIATION

## Notes to Financial Statements

Year Ended March 31, 2019

### 8. 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.

### 9. 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.

						Total				
2019										
Cost	\$	5,874	\$	15,811	\$	11,084	\$	26,968	\$	59,737
Market value		9,324		23,802		17,756		39,411		90,293
2018										
Cost	\$	5,828	\$	15,687	\$	10,898	\$	26,549	\$	58,782
Market value		8,593		21,936		15,827		35,130		80,485

### 10. COMMITMENTS

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 \$0 (2018 - \$46,116) to lease 0 boats (2018- 18 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 3 totalling an estimated \$25,000 (\$19,500 USD.)

### 11. 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 \$140,000. For the year ended March 31, 2019 the Association has included \$96,245 (2018 - \$128,607) of eligible expenditures in communications, marketing and initiatives expenses and \$96,245 (2018 - \$127,827) in Canadian Olympic Committee revenue.



# CANADIAN AMATEUR ROWING ASSOCIATION

## Governance and National Operations (Schedule 1)

Year Ended March 31, 2019

	2019	2018
National office operations	\$ 81,266	\$ 81,263
National office - salaries and benefits	283,064	275,798
Governance	98,867	103,313
International relations and domestic associations	3,393	6,375
	<u>\$ 466,590</u>	<u>\$ 466,749</u>

## High Performance (Schedule 2)

Year Ended March 31, 2019

	2019	2018
Salaries and benefits	\$ 1,746,676	\$ 1,573,625
Coaches travel and related expenses	43,926	69,894
Events and camps	2,179,181	1,638,579
Equipment	231,261	249,977
National training centres	183,177	274,839
RCA athlete support	122,900	118,420
Equipment amortization	46,806	79,290
Sport science and medical	386,034	459,150
Para rowing	344,593	333,873
	<u>\$ 5,284,554</u>	<u>\$ 4,797,647</u>

## Domestic Development (Schedule 3)

Year Ended March 31, 2019

	2019	2018
Coach education and development	\$ 143,004	\$ 154,009
Para rowing	17,476	13,709
RCA regattas and events	134,503	203,587
Sport development	142,208	127,059
Umpires committee	33,491	67,738
Safety and events committee	6,394	8,441
	<u>\$ 477,076</u>	<u>\$ 574,543</u>



**ROWING  
CANADA  
AVIRON**

**ROWING CANADA AVIRON**  
*Members of the Board of Directors*

NAME

ADDRESS

Carol Purcer  
President

Thomas Hawker  
Director (Treasurer)

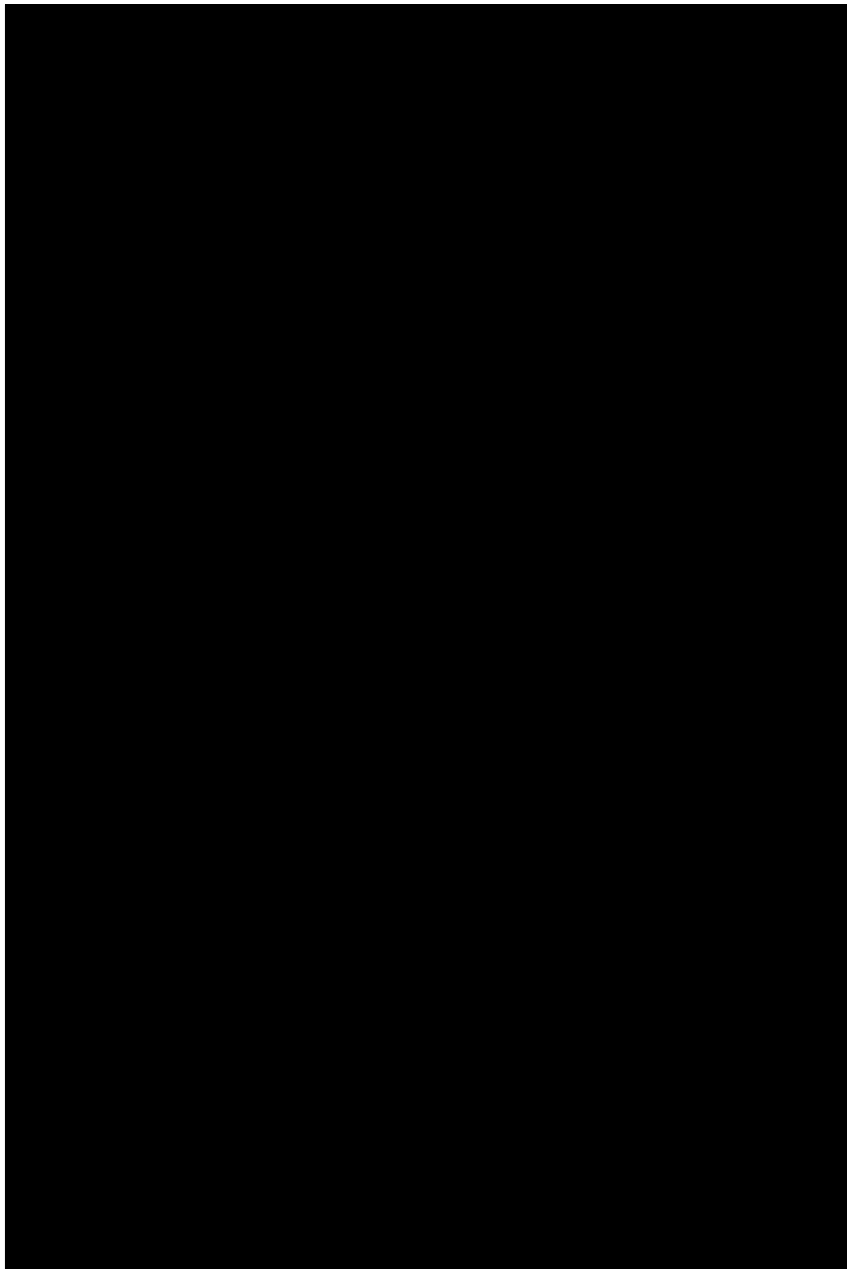
Douglas Vandor  
Athlete Director

Peter McClelland  
Director

Jennifer Walinga  
Director

Carol Hermansen  
Provincial Director

Heather Holden  
Director





## TAX RECEIPTS POLICY

### Issuing Official Receipts

All tax receipts issued by Canadian Amateur Rowing Association (CARA) are produced by either of the following:

██████████  
Manager of Finance & Administration

and/or

██████████  
Finance & Administration Coordinator

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

██████████  
CEO

and/or

Thomas Hawker  
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 Canada Revenue Agency guidelines.