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CH19199111447
Association canadienne enregistrée de sport amateur
Déclaration de renseignements

NCR MAIL ROOM
 # 112
 [REDACTED]
SALLE DU COURRIER

Identification

Nom de l'association Canadian Amateur Boxing Association	
Adresse 500 Boul. René-Lévesque O, Unit 2	
Ville MONTREAL	
Province ou territoire Québec	Code postal H2Z1W7

Déclaration pour l'exercice se terminant le 20190331 RCN Année Mois Jour		
Est-ce la première déclaration produite par l'association? Oui ☐ Non ☒		
Dans la négative, l'exercice a-t-il été modifié depuis la dernière déclaration produite? Oui ☐ Non ☒		
Est-ce la dernière déclaration que l'association produira? Oui ☒ Non ☐		
Dans l'affirmative, veuillez annexer une explication.		
Numéro de dossier 0495200		
NE/Numéro d'enregistrement 106842289 R R 0001		

L'adresse ci-dessus est-elle identique à l'adresse postale de l'année dernière? Oui ☒ Non ☐

Si non, est-ce que l'adresse ci-dessus est la nouvelle adresse postale? Oui ☒ Non ☐

Indications



6000003860682

Remplir la section d'identification.

Remplir les cases (ci-dessus à droite) pour indiquer la date de la fin de l'exercice de l'association.

Joindre les ÉTATS FINANCIERS de l'exercice visé par cette déclaration. Ces états doivent comprendre entre autres un état des revenus et dépenses pour l'exercice et un état de l'actif et du passif en date de la fin de l'exercice. Les états doivent indiquer les différentes sources de revenu et contenir suffisamment de détails pour démontrer comment les fonds ont été dépensés ou placés.

Joindre une liste des noms complets, adresses, numéros de téléphone et professions des administrateurs actuels de l'association.

Joindre une liste des personnes, avec leur titre, qui sont autorisées à délivrer des reçus officiels pour l'association.

Joindre une note qui explique en détail la procédure de remplacement qui est utilisée lorsque des reçus sont perdus ou bimés.

Faire parvenir par la poste ou autre mode de livraison une déclaration dûment remplie, accompagnée des pièces requises, dans les six mois suivant la fin de l'exercice de l'association, à l'adresse suivante :

Direction des organismes de bienfaisance
 Agence du revenu du Canada
 Ottawa ON K1A 0L5

Formulaire autorisé par le ministre du Revenu national.

Renseignements requis

1. Y a-t-il eu des changements dans les documents constitutifs de l'association qui n'ont pas été signalés précédemment? Dans l'**affirmative**, veuillez joindre une copie certifiée de ces changements. Oui ☐ Non ☒
2. Des livres et des registres complets ont-ils été tenus (y compris les doubles de reçus) pour justifier toutes les opérations financières effectuées au cours de l'exercice? Dans la **négative**, veuillez annexer une explication. Oui ☒ Non ☐
3. Veuillez indiquer le montant total pour lequel l'association a délivré des reçus officiels de dons au cours de cet exercice. 7100 \$
4. Les reçus utilisés à l'égard de paiements qui ne sont PAS des dons, se distinguent-ils clairement des reçus officiels de dons portant le numéro d'enregistrement/NE? Dans la **négative**, veuillez annexer une explication. Oui ☒ Non ☐
5. L'association a-t-elle délivré des reçus officiels de dons portant une date de l'année civile précédente pour des dons mis à la poste ou autrement envoyés depuis le début de l'année civile? Dans l'**affirmative**, veuillez annexer une explication. Oui ☐ Non ☒
6. Des reçus officiels de dons ont-ils été délivrés pour des dons autres qu'en espèces ou par chèques, c.-à-d. en biens, en services rendus, etc.? Dans l'**affirmative**, veuillez annexer une liste de ces dons ainsi que leur valeur selon le reçu. Oui ☐ Non ☒
7. Est-ce qu'une ou plusieurs des sommes données à l'association ont été remises au donateur pendant l'année? Dans l'**affirmative**, veuillez expliquer (confidentiel). Oui ☐ Non ☒
- 8 a. Au cours de l'exercice, l'association a-t-elle accepté des dons à la condition explicite ou implicite que ces dons servent au profit d'une autre personne, d'un autre club, d'une autre société ou d'une autre association? Dans l'**affirmative**, veuillez annexer une explication (confidentiel). Oui ☒ Non ☐
- b. L'association a-t-elle délivré un reçu officiel de don pour un tel don? Oui ☒ Non ☐

Attestation

Doit être signée par deux administrateurs de l'association.

1. Je, POT FIACCO de [REDACTED]
Le nom de l'administrateur dont la signature figure ci-après.

2. Je, RYAN SAVAGE de [REDACTED]
Le nom de l'administrateur dont la signature figure ci-après.

Adresse (confidentiel)

CERTIFIE PAR LES PRÉSENTES que les renseignements fournis dans cette déclaration et dans tous les documents ci-joints sont, à ma connaissance, exacts, complets et à jour. (Remarque : Le fait de fournir des renseignements faux ou trompeurs constitue une infraction grave à la Loi de l'impôt sur le revenu.)

1. Signature de l'administrateur (confidentiel)

Poste au sein de l'association

PRESIDENT

Numéro de téléphone (résidence) (confidentiel)

Numéro de téléphone (bureau)

Date

2. Signature de l'administrateur (confidentiel)

Poste au sein de l'association

VICE-PRESIDENT

Numéro de téléphone (résidence) (confidentiel)

Numéro de téléphone (bureau)

Date

ACESA :

Les renseignements personnels sont recueillis en vertu de la Loi de l'impôt sur le revenu et sont utilisés pour établir et valider l'identité et les coordonnées des administrateurs, des fiduciaires, des dirigeants ou autres responsables et des représentants autorisés de l'organisme. Ces renseignements serviront aussi à des fins de collecte indirecte de renseignements personnels supplémentaires provenant d'autres sources internes et externes, notamment le numéro d'assurance sociale (NAS), les renseignements fiscaux personnels, les renseignements financiers et biographiques pertinents, lesquels peuvent servir à évaluer le risque global en matière d'enregistrement relativement aux obligations liées à l'enregistrement et définies par la Loi et la common law. Le NAS est recueilli en vertu du paragraphe 237 de la Loi et est utilisé aux fins d'identification.

L'Agence du revenu du Canada (ARC) mettra ce formulaire et toutes les pièces jointes, à l'exception des renseignements désignés confidentiels, à la disposition du public sur demande, ou les affichera sur le site Web de la Direction des organismes de bienfaisance. Les renseignements personnels peuvent aussi être divulgués à l'organisme en question ou à ses représentants autorisés et à d'autres tierces parties conformément aux dispositions relatives à la divulgation en vertu de l'article 241 de la Loi. Les renseignements personnels peuvent aussi être communiqués à d'autres agences ou ministères gouvernementaux dans le cadre d'ententes d'échange de renseignements personnels selon les dispositions relatives à la divulgation en vertu de l'article 241 de la Loi. Les renseignements incomplets ou inexacts peuvent entraîner des mesures dont la portée s'étend de la suspension des privilèges liés à la remise de reçus aux fins de l'impôt jusqu'à la révocation de l'enregistrement de l'organisme de bienfaisance.

Les renseignements sont décrits dans le fichier de renseignements personnels ARC PPU 200 du Programme des organismes de bienfaisance et sont protégés par la Loi sur la protection des renseignements personnels. Les individus ont le droit de protection de leurs renseignements personnels, peuvent y accéder et y apporter des corrections ou des mentions. Sachez que vous pouvez déposer une plainte auprès du Commissaire à la protection de la vie privée du Canada au sujet des pratiques de traitement de vos renseignements.

Avis aux administrateurs et autres responsables : L'ARC encourage fortement l'association à informer volontairement les administrateurs et les autres responsables que leurs renseignements personnels ont été recueillis et divulgués à l'ARC pour la présentation de sa déclaration annuelle de renseignements.

☒ Je confirme que j'ai lu l'énoncé de confidentialité ci-dessus.

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Financial Statements**

March 31, 2019

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**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**

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For the year ended March 31, 2019

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Management's Responsibility

To the Members of Canadian Amateur Boxing Association / Association Canadienne de Boxe Amateur:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed primarily of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

██████████ is appointed by the Board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

Director of finance

Independent Auditor's Report

To the Members of Canadian Amateur Boxing Association / Association Canadienne de Boxe Amateur:

Qualified Opinion

We have audited the financial statements of Canadian Amateur Boxing Association / Association Canadienne de Boxe Amateur (the "Organization"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and changes in net assets (deficiency), cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

As with many not-for-profit and charitable organizations, the Organization earns revenues from donations and other miscellaneous sources of revenue, the completeness of which is not susceptible to satisfactory audit verification. As such, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations and miscellaneous sources of revenue, excess (deficiency) of revenue over expenses, or cash flows from operations for the year ended March 31, 2019, or to assets and net asset (deficiency) as at March 31, 2019.

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 qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization's internal control.

¹ auditor, public accountancy permit no.

- 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 Organization'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 Organization 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.

Montréal, Québec

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**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**
Statement of Financial Position

As at March 31, 2019

	2019	2018
Assets		
Current		
Cash (Note 3)	40,731	69,716
Accounts receivable (Note 4)	46,799	95,523
Prepaid expenses	60,696	29,188
	148,226	194,427
Capital assets (Note 5)	21,767	22,788
	169,993	217,215
Liabilities		
Current		
Accounts payable and accrued liabilities (Note 7)	48,177	82,494
Deferred revenue (Note 8)	155,339	133,102
	203,516	215,596
Net asset (deficiency)		
Unrestricted net asset (deficiency)	(33,523)	1,619
	169,993	217,215

Approved on behalf of Director

Director

Director

The accompanying notes are an integral part of these financial statements

Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Statement of Operations
For the year ended March 31, 2019

	2019	2018
Contributions		
Sport Canada Contributions (Note 10)	566,200	484,800
Canadian Olympic Committee	47,000	198,485
Sponsorship	67,300	35,200
Donations	7,100	23,684
Coaching Association of Canada	-	17,436
Deferred revenues - prior year	133,102	109,152
Deferred revenues - current year	(155,339)	(133,102)
	665,363	735,655
Other revenue		
Membership fees	311,143	266,141
Administration, sanction and other fees	56,997	122,403
	368,140	388,544
Total revenue	1,033,503	1,124,199
Sports Canada Funded Projects (Schedule 1)	905,165	896,423
Administration (Schedule 2)	151,969	132,385
Other (Schedule 3)	11,511	27,984
Total expenses	1,068,645	1,056,792
Excess /(Deficiency) of revenue over expenses	(35,142)	67,407

The accompanying notes are an integral part of these financial statements

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Statement of Changes in Net Asset (Deficiency)**

For the year ended March 31, 2019

	2019	2018
Net asset deficiency, beginning of year	1,619	(65,788)
Excess /(Deficiency) of revenue over expenses	(35,142)	67,407
Net (deficiency) asset, end of year	(33,523)	1,619

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The accompanying notes are an integral part of these financial statements

Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Statement of Cash Flows
For the year ended March 31, 2019

	2019	2018
Cash provided by (used for) the following activities		
Operating		
Cash receipts from contributions	1,031,319	1,091,337
Cash received from contributions	70,961	-
Cash paid for program service expenses	(751,768)	(715,868)
Cash paid for salaries and benefits	(379,497)	(356,337)
	(28,985)	19,132
Investing		
Purchase of capital assets	-	(23,325)
Decrease in cash resources	(28,985)	(4,193)
Cash resources, beginning of year	69,716	73,909
Cash resources, end of year	40,731	69,716

The accompanying notes are an integral part of these financial statements

Canadian Amateur Boxing Association / Association Canadienne de Boxe Amateur

Notes to the Financial Statements

For the year ended March 31, 2019

1. Purpose and legal form of the Organization

Canadian Amateur Boxing Association (the "Organization") was incorporated under *Part II of the Canada Business Corporations Act* and is a not-for-profit organization and is a registered charity under the *Income Tax Act* and is thus exempt from income taxes. Its primary purpose includes the instruction in and co-ordination of matters concerning the sport of amateur boxing in Canada at the national and international level.

2. Significant accounting policies

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

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 received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership fees are recognized as revenue in the year earned and when collection is reasonably assured.

Revenue from administration, sanction and other fees are recognized when the amounts can be reasonably estimated and collection is reasonably assured.

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues over expenses during the reporting period.

Accounts and contributions receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenues and expenses in the periods in which they become known.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Equipment	10 %

Contributed materials and services

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Organization's operations and would otherwise have been purchased.

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**
Notes to the Financial Statements
For the year ended March 31, 2019

2. Significant accounting policies *(Continued from previous page)*

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook Section 3840 *Related Party Transactions*.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Association has no financial instruments requiring subsequent measurement at fair value, consequently, all of the Association's financial instruments are measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Organization assesses impairment of all of its financial assets measured at cost or amortized cost. The Organization groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group, there are numerous assets affected by the same factors, no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments, in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Organization determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Organization reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year deficiency of revenues over expenses.

The Organization reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

Cash and cash equivalents

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. Restricted cash

During the year, the Organization received \$7,100 (2018 - \$23,684) of externally restricted cash from individuals and organizations. The use of the cash is restricted to support athletes and fund their professional development.

As at March 31, 2019, the balance of the restricted cash was \$1,488 (2017 - \$2,955).

Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Notes to the Financial Statements
For the year ended March 31, 2019

4. Accounts receivable

	2019	2018
Accounts receivable	41,053	59,907
Contributions receivable	-	30,000
Sales tax receivable	5,746	9,816
	46,799	99,723
Allowance for doubtful accounts	-	(4,200)
	46,799	95,523

5. Capital assets

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Equipment	23,325	1,558	21,767	22,788

Equipment includes a boxing ring with a carrying value of \$12,576. No amortization of this asset has been recorded during the current year because it is currently not ready for its intended use.

6. Line of credit

The Organization has available an operating line of credit in the amount of \$75,000. As at March 31, 2019 the amount due on the line of credit was \$Nil (2018 - \$Nil). The line of credit is secured by a general security agreement over all present and future property, inventory and capital assets and bears interest at prime plus 1.5% per annum. The line of credit is renewable on an annual basis.

7. Accounts payable and accrued liabilities

	2019	2018
Accounts payable and accrued liabilities	46,919	82,494
Deductions at source payable	1,258	-
	48,177	82,494

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**
Notes to the Financial Statements
For the year ended March 31, 2019

8. Deferred revenue

Deferred revenue consists of membership fees received during the period from September 1, 2018 to March 31, 2019 and are on account of the 2019 calendar membership year. Deferred revenue represents 75% of any memberships fees received during this period. Deferred revenues also includes \$62,436 in sponsorship and other revenues received in advance.

Changes in the deferred revenue balance are as follows:

	<i>Membership</i>	<i>Sponsorship and other</i>	2019	2018
Balance, beginning of year	116,102	17,000	133,102	109,152
Amount received during the year	297,880	52,500	350,380	428,293
Less: Amount recognized as revenue during the year	(311,143)	(17,000)	(328,143)	(404,343)
Balance end of year	102,839	52,500	155,339	133,102

9. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Organization is exposed to interest rate cash flow risk with respect to its line of credit which is subject to a floating interest rate. A variation of 1% in the prime rate will not have a significant effect on the operations and financial position of the Association.

Liquidity risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit and borrow funds from financial institutions or other creditors for which repayment is required at various maturity dates.

The Association meets its liquidity requirements by maintaining cash balances sufficient to meet cash flow.

10. Sports Canada Contributions

	2019	2018
Sports Canada	373,200	371,000
Own the podium	193,000	101,000
Sports Canada - other	-	12,800
	566,200	484,800

Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur
Schedule 1 - Schedule of Sports Canada Funded Projects Expenses
For the year ended March 31, 2019

	2019	2018
Sports Canada Funded Projects		
Salaries and benefits	300,038	284,646
Own the podium programs	250,979	250,282
National team programs	242,594	230,149
National championships programs	48,931	65,798
Leadership development programs	26,321	24,549
Administration	24,000	24,000
Official languages	12,302	16,999
	905,165	896,423

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**
Schedule 2 - Schedule of Administration Expenses

For the year ended March 31, 2019

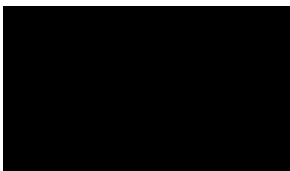
	2019	2018
Administration		
Meeting and administrative	41,897	34,392
Employee benefits	34,459	25,691
Office supplies	23,120	22,515
Insurance	24,923	21,670
Rent	12,407	11,978
Secretarial support	3,225	10,573
Professional fees	14,487	9,567
Communications	11,258	8,415
Promotional materials	645	6,903
Bank charges	8,652	4,426
Memberships, affiliation and delegation fees	896	255
Sports Canada funding	(24,000)	(24,000)
	151,969	132,385

**Canadian Amateur Boxing Association /
Association Canadienne de Boxe Amateur**
Schedule 3 - Schedule of Other Expenses

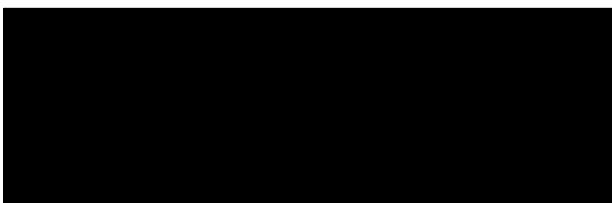
For the year ended March 31, 2019

	2019	2018
Other		
Donations	8,306	21,657
Miscellaneous	-	5,350
Amortization	1,021	537
Bad debts	2,184	440
	11,511	27,984

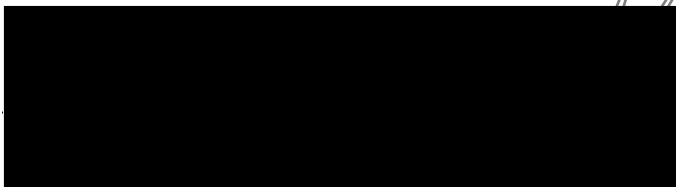
Pat Fiacco, President & Director (West)



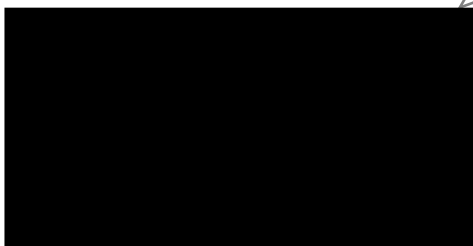
Curtis O'Nyon, Director (Ontario)



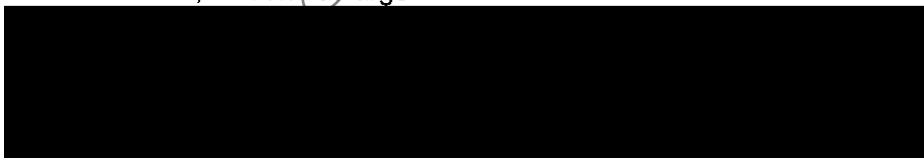
Éric Lamoureux, Director (Quebec)



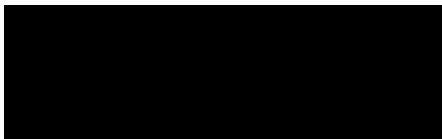
Mike Summers, Director (East)



Yvon Michel, Director at large



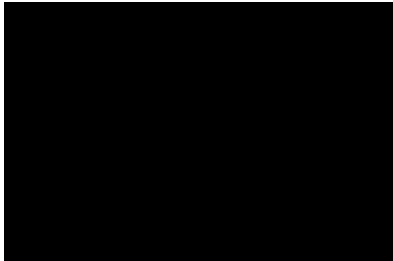
Isabelle Perreault, Director at large



COPI



Ryan Savage, Vice-President & Director at large



COPY - COPY

Personne autorisé à délivrer des reçus officiels pour l'association

 ADJOINTE EXÉCUTIVE / COMPTABLE

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DONS CHARITABLES BOXE CANADA

ASSOCIATIONS CANADIENNES ENREGISTRÉES DE SPORT AMATEUR (ACESA)

Boxe Canada est un organisme de charité enregistré sous la mention inscrite ci-dessus.

DONS

- Le transfert volontaire de propriété sans considération de valeur donnée en échange ;
- Les dons doivent être payables à Boxe Canada ;
- Les donateurs intitulent seulement à un reçu d'impôt ;
- Les dons doivent être reçus en date du 20 décembre afin de qualifier en tant que donation pour l'année en cours.

CONDITIONS À SATISFAIRE – RÈGLES GÉNÉRALES

- La propriété, généralement de l'argent, est un transfert d'un donateur à une organisation charitable enregistrée (temps, effort et habiletés ne sont pas admissibles) ;
- Le transfert est volontaire – aucune obligation légale pour le donateur ;
- Le transfert doit être fait sans aucune attente en retour. Aucun avantage, de toute nature, au donateur ou toute personne désignée par le donateur peut résulter du paiement.

COMMENT EFFECTUER UN DON EN LIGNE

1. Rendez-vous à l'adresse suivante : www.boxecanada.org/dons
2. Si le don est pour un athlète spécifique, veuillez cocher « je voudrais attribuer ce don à un fond spécifique » et sélectionner le nom dans le menu déroulant.
3. Compléter toute l'information requise.

COMMENT EFFECTUER UN DON PAR CHÈQUE

1. Le don doit être payable à Boxe Canada.
2. Le donateur doit indiquer la mention « don » sur le chèque.
3. Vous devez également spécifier si le don est pour Boxe Canada ou pour un athlète spécifique de l'équipe nationale.
4. Remplir le formulaire de don et le retourner dûment rempli avec le chèque à l'adresse indiquée sur le formulaire. (Ce formulaire est également disponible sur le site web de Boxe Canada)





DONS CHARITABLES BOXE CANADA

FRAIS ADMINISTRATIF

Don pour un athlète :

- Pour les dons effectués en ligne, un frais administratif de 5% sera chargé pour chaque don, jusqu'à une concurrence de 250\$.
- Il n'y a aucun frais administratif pour les dons effectués par chèque.

Don pour Boxe Canada :

- Pour les dons effectués en ligne, un frais administratif de 5% sera chargé pour chaque don, jusqu'à une concurrence de 250\$.
- Il n'y a aucun frais administratif pour les dons effectués par chèque.

Don pour une province ou un club de boxe :

- Pour toutes les donations, un frais administratif de 10% sera chargé, jusqu'à une concurrence de 250\$.

CAMPAGNE DE LEVÉE DE FONDS

- Toute nouvelle campagne de levées de fonds doit être approuvée par Boxe Canada ;
- Si la levée de fond n'est pas d'envergure provinciale ou nationale, elle ne sera pas approuvée par Boxe Canada ;
- Les activités de financement conduites de façon indépendantes ne seront pas éligibles aux réceptions fiscales.

FONDS DE DÉVELOPPEMENT NATIONAL

- Pour se qualifier au Fond de Développement National, le club ou la province doit remplir le formulaire d'application pour le Fond du Développement National (FDN).
- Le formulaire d'application est obligatoire et rend le club/province éligible aux bourses envers les projets énumérés.
- Vous devez indiquer clairement de quelle façon les fonds seront attribués avant que le transfert FDN soit effectué. Le budget peut être égal ou supérieur au montant du fond, mais il ne peut pas être moindre.





DONS CHARITABLES BOXE CANADA

DONS NON-ÉLIGIBLES

Les contributions qui ne sont pas qualifiées comme cadeau et donc d'œuvre de charité ne peuvent recevoir de reçus d'impôts.

Exemples :

- Les montants de cotisation qui transmettent le droit d'assister aux événements, de recevoir la littérature, de participer au programme récréatif ou d'être éligible à tout droit de valeur matérielle ;
- Un billet de loterie ou une chance de gagner un prix n'est pas considéré comme cadeau ;
- Dons de services (Une charité peut payer pour les services et ensuite accepter en retour une portion du paiement comme un cadeau. Le donateur doit comptabiliser le paiement en tant que revenu imposable) ;
- Les cadeaux donnés spécifiquement à une personne désignée par le donateur ne qualifient pas pour une réception fiscale ;
- Les cadeaux dirigés aux charités étrangères. La charité doit être enregistrée au Canada.

CONTRÔLE DE REÇU DE DONS

- Les organismes de charités sont dans l'obligation de s'assurer que les reçus d'impôt ne seront pas utilisés à des fins non-autorisées. Les reçus perdus ou volés doivent être rapportés à Revenue Canada.

REÇUS PERDUS OU ENDOMMAGÉS

- Un organisme de charité peut émettre un reçu de remplacement contenant toutes les informations requises en plus d'une notation qui annulera et remplacera l'ancien reçu (avec le numéro de série). Un frais d'administration de 20\$ s'applique pour émettre un nouveau reçu d'impôt.

DATE D'ÉMISSION

- La date à laquelle le reçu a été préparé



Annexe Question 8a

Boxe Canada reçoit des dons pour des clubs qui sont affiliés avec notre association. Pour avoir accès au don, les clubs de boxe doivent nous fournir un rapport détaillé des dépenses prévue pour ce don. Il y a seulement deux clubs qui compte parmi la liste d'organisation qui reçoivent des dons.

Note explicative pour procédure de remplacement

Chaque reçu de don est saisi à l'ordinateur et enregistré dans un fichier. Chaque numéro de reçu sont inscrit sur le formulaire rempli par le donateur. Ce qui nous permet de savoir qu'elle numéro de reçu nous lui avons émis. Dans l'ordinateur les reçus sont enregistrer par numéro de reçu. Il est donc plus facile pour nous de mieux repérer le fichier. Tous les formulaires de dons sont conservé dans un dossier papier dans un filière.