



## Registered Canadian Amateur Athletic Association Information Return

### Identification

Name of association <b>Wheelchair Rugby Canada</b>	
Address <b>108 - 2255 St. Laurent Blvd.</b>	
City <b>Ottawa</b>	
Province or territory <b>Ontario</b>	Postal code <b>K1G4K3</b>

Return for fiscal period ending	
2   0   2   2	0   3   3   1
Year Month Day	
Is this the first return filed by this association?	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If "no," has the fiscal period changed from the last return filed?	
Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Is this the final return to be filed by this association?	
Yes <input checked="" type="checkbox"/>	No <input checked="" type="checkbox"/>
If "yes," please attach an explanation.	
File number	
BN/Registration number	
106868706	RR 0001

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

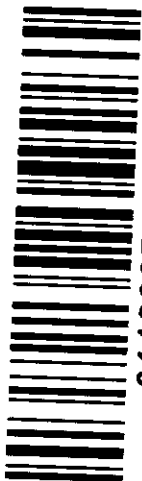
Yes ☒

RECEIVED

Is the address above the new mailing address?

Yes ☐

No ☒



6110007823460

### Instructions

1. Complete the Identification area.

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 directors.

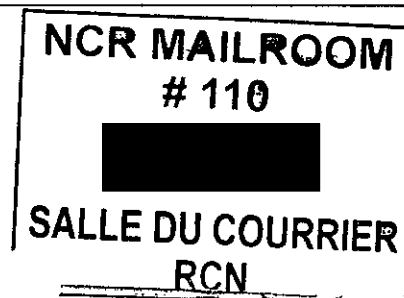
5. Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

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 all required documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

Form authorized by the Minister of National Revenue.



**Information required**

1. Have any changes not previously reported been made to the association's governing documents? If **yes**, please attach a certified copy of the changes. Yes ☐ No ☒
2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If **no**, please attach an explanation. Yes ☒ No ☐
3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period. \$ 403,453
4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/registration number? If **no**, please attach an explanation. Yes ☒ No ☐
5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If **yes**, please attach an explanation. Yes ☐ No ☒
6. Have official donation receipts been issued to acknowledge donations in a form other than cash or cheque – e.g., goods, services rendered, etc.? If **yes**, please attach a list of these gifts and their value as shown on the official donation receipt. Yes ☐ No ☒
7. Has any amount donated to the association been returned to the donor during the year? If **yes**, please attach an explanation (confidential). Yes ☐ No ☒
- 8 a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If **yes**, please attach an explanation (confidential). Yes ☐ No ☒
- b. Did the association issue an official donation receipt to acknowledge such a gift? Yes ☐ No ☐

**Certification**

To be signed by two directors of the association.

1. I, Catherine Cadieux of [REDACTED]  
Name of director whose signature appears below.
2. I, [REDACTED] of [REDACTED]  
Name of director whose signature appears below. Address (confidential)

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

1. <u>[REDACTED]</u> (confidential)	Position with the association CEO
<u>[REDACTED]</u>	
<u>[REDACTED]</u> (confidential)	Position with the association
<u>[REDACTED]</u>	

**RCAAA:**

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

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

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

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

☒ I confirm that I have read the Privacy statement above.



September 30, 2022

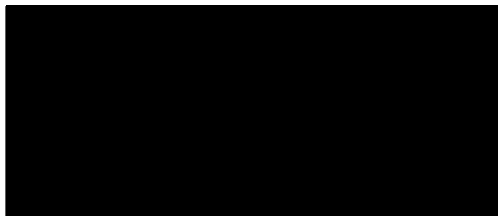
Charities Directorate  
Canada Revenue Agency  
Ottawa, Ontario

To Whom it may concern:

The following organizations are authorized to issue official tax receipts for the Wheelchair Rugby Canada (WRC):

Wheelchair Rugby Canada National Office  
2255 St. Laurent Blvd., Suite 108  
Ottawa, Ontario K1G 4K3  
613-523-0004

Tax Receipt Services



An officer of the corporation (WRC) must sign all official receipts issued through the WRC National Office. The signature of an officer of the corporation (WRC) is applied to all receipts issued directly through Engage Interactive.

Lost or damaged receipts are NOT re-issued. A new receipt is issued noting that this (the new) receipt is a replacement for the lost receipt. The lost receipt number is referenced on the replacement receipt.

Complete contact information for the officers of WRC is attached. If you require any further information, please contact me.

Regards



Wheelchair Rugby Canada

Wheelchair Rugby Canada - Board of Directors

31-Mar-22

Last Name	First Name	Title	Address	Phone	Email
CROSBY	Laurel	President			
BRAEM	Jen	Director			
SCHMUTZ	Erika	Director			
GREEN	Byron	Director			
NEWMAN	Kathy	Director			
SMITH	Fannie	Director			

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## INDEPENDENT AUDITORS' REPORT

To the Members of  
Wheelchair Rugby Canada

### Qualified Opinion

We have audited the financial statements of Wheelchair Rugby Canada (the "Organization"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations, and changes in net assets 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, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

The Organization derives revenue from fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, 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 fundraising revenue, net revenue, and cash flows from operations for the years ended March 31, 2022 and March 31, 2021, current assets and net assets - unrestricted as at March 31, 2022 and March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' 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.

**INDEPENDENT AUDITORS' REPORT (Cont'd.)****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.

**Auditors' 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 auditors' 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.

[REDACTED]

3.

**INDEPENDENT AUDITORS' REPORT (Cont'd.)**

- 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 auditors' 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 auditors' 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.

[REDACTED]  
Licensed Public Accountants.

Ottawa, Ontario,  
[REDACTED]

[REDACTED]

**WHEELCHAIR RUGBY CANADA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2022**

<b>ASSETS</b>		<b>2022</b>	<b>2021</b>
<b>CURRENT</b>			
Cash		\$ 1,216,173	\$ 1,193,730
Accounts receivable		208,069	42,910
Inventory		7,491	15,753
Prepaid expenses		<u>54,225</u>	<u>41,918</u>
		<u>\$ 1,485,958</u>	<u>\$ 1,294,311</u>
<b>LIABILITIES</b>			
<b>CURRENT</b>			
Accounts payable and accrued liabilities		\$ 262,695	\$ 174,650
Deferred contributions (note 6)		<u>362,451</u>	<u>481,611</u>
		625,146	656,261
<b>NET ASSETS</b>			
<b>UNRESTRICTED</b>		640,812	418,050
<b>INTERNALLY RESTRICTED HUMAN RESOURCES RESERVE FUND (note 4)</b>		20,000	20,000
<b>INTERNALLY RESTRICTED RESERVE FUND (note 4)</b>		<u>200,000</u>	<u>200,000</u>
		<u>860,812</u>	<u>638,050</u>
		<u>\$ 1,485,958</u>	<u>\$ 1,294,311</u>

Impact of COVID-19 (note 9)

Approved on behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director





**WHEELCHAIR RUGBY CANADA**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>NET ASSETS - UNRESTRICTED</b>		
Balance - beginning of year	\$ 418,050	\$ 343,656
Net revenue for the year	222,762	194,394
Transfer to net assets - internally restricted human resources reserve fund	-	( 20,000)
Transfer to net assets - internally restricted reserve fund	-	( 100,000)
Balance - end of year	<u>\$ 640,812</u>	<u>\$ 418,050</u>
<b>NET ASSETS - INTERNALLY RESTRICTED HUMAN RESOURCES RESERVE FUND</b>		
Balance - beginning of year	\$ 20,000	\$ -
Transfer from net assets - unrestricted	-	20,000
Balance - end of year	<u>\$ 20,000</u>	<u>\$ 20,000</u>
<b>NET ASSETS - INTERNALLY RESTRICTED RESERVE FUND</b>		
Balance - beginning of year	\$ 200,000	\$ 100,000
Transfer from net assets - unrestricted	-	100,000
Balance - end of year	<u>\$ 200,000</u>	<u>\$ 200,000</u>

**WHEELCHAIR RUGBY CANADA**

**STATEMENT OF OPERATIONS**

**FOR THE YEAR ENDED MARCH 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>REVENUE</b>		
Sport Canada contributions (note 5)	\$ 661,344	\$ 481,856
Own the Podium (note 5)	1,499,066	993,930
Coaching Association of Canada (note 5)	-	420
Canadian Paralympic Committee (note 5)	102,938	54,969
Fundraising	403,533	372,201
Grants, sponsorships and partnerships	-	4,455
Events	4,500	-
Other (note 8)	<u>5,428</u>	<u>5,130</u>
	2,676,809	1,912,961
<b>EXPENSES</b>		
National office operations	352,980	299,779
Member services	54,785	19,112
International representation	6,021	-
Communications	86,835	93,870
Marketing	188,901	166,607
Bridging The Gap	46,282	30,000
Sport programming	1,497,420	1,050,171
Events	<u>220,823</u>	<u>59,028</u>
	<u>2,454,047</u>	<u>1,718,567</u>
<b>NET REVENUE FOR THE YEAR</b>	<u>\$ 222,762</u>	<u>\$ 194,394</u>

## **WHEELCHAIR RUGBY CANADA**

### **NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2022**

#### **1. ORGANIZATION**

Wheelchair Rugby Canada is the national sports organization representing wheelchair athletes. The purpose of the Organization is to promote excellence and develop opportunities for Canadians in wheelchair sport.

Wheelchair Rugby Canada is incorporated under the Canada Corporations Act, and is a registered amateur athletic association. As a not-for-profit, the Organization is exempt from income taxes. The Organization filed for continuance under the Canada Not-for-Profit Corporations Act, and on December 4, 2013, continuance was approved.

The Organization filed Articles of Amendment on March 7, 2022 and was approved to change its operating name from Canadian Wheelchair Sports Association to Wheelchair Rugby Canada.

#### **2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Organization's significant accounting policies are as follows:

##### **(a) Revenue Recognition**

The Organization follows the deferral method of accounting for grants and contributions. Restricted grants and contributions are recognized as revenue when the related expenses have been incurred. Unrestricted grants and contributions are recognized as revenue when received or receivable, if the amount can be reasonably estimated, and collection is reasonably assured.

The Organization employs the services of a professional fundraising organization to raise funds on its behalf. This Organization collects and accumulates funds and then makes periodic remittances, net of expenses, to the Organization. The Organization's policy is to recognize the gross amount of revenue from fundraising in the period in which it is received.

All other income is recognized when received or receivable, if the amount can be reasonably estimated and collectibility is reasonably assured.

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



**WHEELCHAIR RUGBY CANADA**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2022**

**2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**(b) Inventory**

Inventory consists of items for resale and is stated at the lower of cost and estimated net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable selling costs.

**(c) Financial Instruments**

The Organization's financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities.

*Measurement*

Financial instruments are recorded at fair value on initial recognition.

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

*Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue.

**(d) Use of Estimates**

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, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known.

**(e) Volunteer Services**

The Organization receives the services of volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expense has been included in these financial statements.



**WHEELCHAIR RUGBY CANADA**

**NOTES TO FINANCIAL STATEMENTS**

**MARCH 31, 2022**

**9. IMPACT OF COVID-19**

The impact of COVID-19 to the public since its outbreak in mid-March 2020 has been extensive. In response to ongoing health concerns, the Organization has been adhering to government guidelines as they relate to states of emergency, social distancing measures and mandated closures. The Canadian government has continued to implement financial easing policies to mitigate the financial impact on the economy in which the Organization operates, however, its effectiveness is yet to be determined. The financial impact on the Organization as a result of COVID-19 is unknown as the potential impact on future operations cannot be determined. No amounts have been recognized in the audited financial statements relating to the potential impact of future events on the Organization as a result of COVID-19.

