2016 Rowing British Columbia Annual General Meeting Package

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ROWING BRITISH COLUMBIA

2016 ANNUAL GENERAL MEETING

NOTICE is hereby given to all members of Rowing British Columbia that the 2016 Annual General Meeting will be held **Saturday, November 19th, 2016** at **10:15 a.m.**

The meeting will be held at the **British Columbia Institute of Technology Aerospace Technology Campus, Richmond, BC**

The business of the meeting shall include:

- Acceptance of the auditor’s report and financial statements for 2015-2016
- Appointment of auditors for 2016-2017
- Election of President and Directors at Large
- Other business

For full AGM details please visit [www.rowingbc.ca](http://www.rowingbc.ca).
AGENDA

ANNUAL GENERAL MEETING

1. Call to Order
2. Reading of the Meeting Notice
3. Verification of Credentials
4. Roll Call
5. Approval of the Agenda
   Motion approving Agenda of 2016 AGM
6. Approval of Minutes of the 2015 AGM
   Motion approving minutes of the 2015 AGM
7. President’s Report
8. Treasurer’s Report
9. Auditors’ Report and Financial Statements
   Motion accepting Auditor’s Report and Financial Statements for the year ending March 31, 2016
10. Election of President and Directors at Large
    Motion confirming acclamation of President and Directors at Large
11. Appointment of Auditor for 2016-2017
    Motion approving Auditor for 2016-2017
12. New Business
13. Adjournment
# 2016 Annual General Meeting Schedule of Events

**Saturday, November 19th, 2016**

British Columbia Institute of Technology Aerospace Technology Campus, Richmond, BC

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>9:00-10:00</td>
<td>Breakfast and Registration</td>
</tr>
<tr>
<td>9:30-10:10</td>
<td>2017 Canada Summer Games Overview</td>
</tr>
<tr>
<td>10:15-11:00</td>
<td>Annual General Meeting</td>
</tr>
<tr>
<td>11:00-12:15</td>
<td>2016 Activity and 2017 Priorities</td>
</tr>
<tr>
<td>12:15-12:30</td>
<td>BC Societies Act</td>
</tr>
<tr>
<td>12:30-13:10</td>
<td>Lunch</td>
</tr>
<tr>
<td>13:10-13:55</td>
<td>Responsible Coaching Movement</td>
</tr>
<tr>
<td>13:55-15:15</td>
<td>Safety...Is your club prepared for an Emergency?</td>
</tr>
<tr>
<td>15:15-16:00</td>
<td>RCA Membership Model Proposal – Member discussion</td>
</tr>
</tbody>
</table>
Presentation Descriptions

2017 Canada Summer Games Overview
Stacy Mitchell, Rob Richards, Teena Schneider, Greg Szybka
This session will provide an overview of 2017 Canada Summer Games goals, selection criteria, expectations of athletes, and timelines including important dates. There is time dedicated for a Question and Answer period.

2016 Activity and 2017 Priorities
Jennifer Fitzpatrick
A detailed review of our achievements and initiatives undertook during the 2016 calendar year and what is to come for 2017.

BC Societies Act
Herb Evers
A brief overview of the BC Societies Act and the first steps the Rowing BC member organizations should prepare for.

Responsible Coaching Movement
Laura Watson
This session will provide a good understanding of the Responsible Coaching Movement (RCM) and its three pillars: the Rule of 2, Screening, and Respect and Ethics Training. Laura will outline not only the structure of the RCM, but also how it may be utilized in the many different settings that are relevant to both Rowing BC and BC member organizations.

Safety...Is your club prepared for an Emergency?
Jerry Berry, Mike Bagshawe, Lisa George, Martin George, Bill Myra
This session is designed to highlight essential steps in being able to respond to various emergency situations, with an emphasis on solutions that would be applicable to both clubs and various regattas. There will be 3 brief examples of different emergency situations, to highlight how emergency planning is an essential component in ensuring safety in our sport. There will be time for open discussion, intended to facilitate solutions to improving safety at your club. This session is eligible for NCCP PD points.

RCA Membership Model Proposal – Member discussion
Jennifer Fitzpatrick
A summary of the content outlined in the Proposal for a New RCA Membership Model combined with a facilitated discussion. Rowing BC member organizations will be provided the opportunity to understand and consider the proposed RCA membership model through discussion with other Rowing BC member organizations.
Guest Speaker Biographies

Laura Watson- Responsible Coaching Movement
Laura is a Senior Coaching Consultant with the Coaching Association of Canada (CAC). She has eleven National Sport Organizations (NSOs) that she is responsible for guiding in the development and delivery of the National Coaching Certification Program (NCCP). She holds the parasport portfolio working with the Canadian Paralympic Committee (CPC), and oversees the thirteen Provincial Territorial Coaching Representatives (P/TCRs). She is also working with International Programs managing the delivery of NCCP in other countries.

Laura is a Master Coach Developer for the National Coaching Certification Program. Working with viaSport British Columbia, she facilitates coach developer training and is on the provincial Coach Developer team. She has been a member of Team BC, coaching at numerous BC Games and as Mission Staff for Canada Games, including the role of Mission Staff for the rowing team in 2013. As a Competition-Development and Level 3 certified coach, she has coached at the national and international level in the sport of ringette.

A graduate of the Executive Education program at the Sauder School of Business, she also has a Bachelor of Science Degree in Human Kinetics, a Diploma in Sport Science, and a Diploma in Coaching. She is in the process of completing her Masters Degree in the High Performance Coaching and Technical Leadership graduate program at the University of British Columbia.

Jerry Berry- Safety...Is your club prepared for an Emergency?
Jerry is a Fast Response Vessel Coxswain in the Royal Canadian Marine Search and Rescue (RCM SAR), which is an all-volunteer organization whose full-time mission is saving lives on the water. He is also a Past President of the Nanaimo Marine Rescue Society. Jerry is a retired public administrator who currently is President of Jerry Berry Consultants Inc., a specialized local government consulting practice. He is also a faculty member in the Capilano University School of Public Administration and the Vancouver Island University School of Planning.

Jerry grew up on Vancouver Island and has had a lifetime interest in activities on the water. He is an avid paddler, sailboat racer and diver. He has acted as an on-water safety official at various dragon boat festivals in BC, as well as at numerous sailing events, including the BC Summer Games and the Vancouver Island 360° International Yacht Race. He is a PADI certified Divemaster.
Rowing BC 2015 Annual General Meeting Minutes  
Saturday November 21, 2015 10:30AM  
Delta Victoria Ocean Pointe Resort, Victoria, BC

President: Peter Jackson  
Directors present: Darryl de Leeuw, Herb Evers, Laurel Glanfield (Treasurer),  
Darcy Hortness, and Janice Mason (Secretary)

Staff: Jennifer Fitzpatrick, Martin George, Rob Richards, Edward Vaughan

Regrets: Ian Gordon, Tim Henderson

1. Call to Order  
   - Meeting called to order by Peter Jackson

2. Reading of the Meeting Notice  
   - Peter Jackson, President, read notice of meeting

3. Verification of Credentials

4. Roll Call  
   - Janice Mason, Secretary, read the Roll Call  
   - Voting members present – 18  
   - Proxy votes – 11  
   - 29 votes in total- Quorum present for 2015 AGM

5. Approval of the Agenda  
   Moved by University of Victoria Rowing Club and seconded by  
   Nicomekl Rowing Club 'that the agenda for the Rowing BC 2015  
   Annual General Meeting be approved'  
   Motion carried

6. Approval of Minutes of the 2014 AGM  
   Moved by St. Michaels University School, seconded by Victoria City
Rowing Club ‘that the minutes from the Rowing BC 2014 Annual General Meeting be approved’

Discussion points

- Peter Jackson noted the following correction is required in section 6 of the 2014 Annual General Meeting minutes—‘Auditors adjusting entries have created a surplus in 2014. This will result in a deficit for 2015.’

Moved by Peter Jackson, seconded by St. Michaels University School ‘that the amended minutes of the 2014 AGM be approved as noted’

Motion carried

7. President’s Report

- Reviewed by President, Peter Jackson
- Thank you to Board members for their work over the past year – including Ian Gordon and Tim Henderson who are stepping down at the end of their 2-year terms

8. Auditors’ Report and Financial Statements

- Laurel Glanfield, Treasurer, presented the financial report
  o 2015 year end showed a deficit, but operationally did not lose money
  o Questions – some changes to how funding provided even though funds still available to programs/rowing in BC – not all coming through Rowing BC

Moved by Brentwood College School, seconded by Nanaimo Rowing Club ‘that the Financial Statements for March 31, 2015 be accepted as presented’

Motion carried

9. Director Terms

Moved by the President, seconded by False Creek Rowing Club ‘that the terms of Directors elected at the 2014 Annual General Meeting were for 2-year terms upon transition to Directors at Large’
10. Election of Treasurer and Directors at Large

Moved by Cascadia Regatta Association, seconded by Shawnigan Lake School ‘to confirm the acclamation of Laurel Glanfield as Treasurer (2-year term), and Dave Calder and Susan Wilkinson as Directors at Large for 2-year terms’

Motion carried

11. Appointment of Auditor for 2015-2016

Moved by St. Michaels University School, seconded by University of British Columbia ‘that the firm of Hay & Watson be appointed as the Rowing BC auditors for the fiscal period ending March 31, 2016’

Motion carried

12. New Business

Nothing raised

13. Adjournment

Vernon Rowing and Dragon Boat Club moved that the AGM be adjourned.

Motion carried – meeting adjourned at 10:55AM
President’s Report

As Rowing BC’s membership prepares to gather in Richmond for the 2016 Rowing BC Annual General Meeting, it gives me great pleasure to report some of the more significant accomplishments and activities of Rowing BC during the past twelve months.

Rowing BC remains a healthy and vibrant Provincial Sport Organization operating effectively within the British Columbia sport system. Rowing BC is able to and continues to invest in programming that supports the needs of our members and the sport of rowing in British Columbia. Our current governance structure is serving Rowing BC well.

Earlier this year results were released from a comprehensive sport review undertaken by viaSport – the Provincial government’s agency that provides financial support to Provincial Sport Organizations such as Rowing BC. Rowing BC scored well in most areas and was successful in maintaining funding similar to our current level for all areas except high performance where Rowing BC was able to increase funding levels for our athlete development initiatives.

Under the Board’s direction, and with input from our membership, the Regatta Review Working Group has provided effective terms of reference for a Regatta Committee that will serve as an integral component of producing regattas in BC. Furthermore, the Regatta Review Working Group will continue to work on an overall framework for competition in BC.

Staying with regattas, in the past year Rowing BC undertook to produce two regattas – the rowing event at the Americas Masters Games and the Canadian National Rowing Championships and Canada Cup Regattas (NRC-CC). The Americas Masters Games regatta (AMG) was canceled due to the inability for the event waterway to be made safe. The NRC-CC Regattas were by most all measures a great success and provided Rowing BC the opportunity to continue partnering with the City of Burnaby in the development of Burnaby Lake as a first-rate international racing venue. Look for more great things to come from Rowing BC’s involvement in this event over the next three years.

The BC Summer Games held in June provided an opportunity for many of our young developing rowers to compete against others from across BC. Like all of our regattas, we relied on many volunteers and we are thankful for the time and effort of those from our member clubs in Fort Langley and the entire BC rowing community who came together to deliver this event.
Looking ahead to next year, Rowing BC will be developing a new Strategic Plan to follow on from the current 2014-2017 Strategic Plan; member involvement in the development of the next Strategic Plan is currently being planned. Also for next year, Team BC will be travelling to Kenora, Ontario to compete at the 2017 Canada Summer Games. Based on British Columbia’s recent results at the 2016 NRC-CC (24 medals won over the entire event), we believe we are prepared to match or improve on the stellar result Team BC achieved in 2013, (12 out of a possible 14 medals, 10 of which were Gold).

Rowing BC staff continues to provide incredible service for the organization – many thanks to Eddie Vaughan, Rob Richards and Martin George.

A big thank you is due to volunteers, in particular the AMG and NRC-CC organizing committees and more than 100 volunteers who worked on the NRC-CC as well as our BC Umpires who work tirelessly to ensure competitions can take place in BC. Without our volunteers, rowing programs in BC would not be what they are.

Many thanks as well to the Board of Rowing BC. This group has worked hard to provide direction to enhance our sport in British Columbia. An extra thank you to retiring Board members Darcy Hortness, Darryl De Leeuw and Herb Evers. Darcy has served the Board for the past two years, most recently as Vice-President, Darryl has served the past four years, and Herb for the past ten, taking on the duties of Treasurer and Secretary at different times during this period.

I would like to welcome Susan Wilkinson into the role of President of Rowing BC. I am sure there will be some challenges ahead, but I am confident Susan will be up to the task. I look forward to continuing on the Board as Past President and helping to advance Rowing BC and the sport of rowing in BC.

In closing, I would like to say a very sincere and heartfelt thank you to Jennifer Fitzpatrick. Jennifer’s energy, passion and capabilities are incredible assets that serve Rowing BC and Rowing in BC well.

Sincerely,
Peter Jackson

President
Treasurer’s Report

The audited financial statements have been circulated for the year ended March 31, 2016. While the bottom line for 2016 shows a deficit, this is primarily accounted for in the amortization of rowing equipment, which is fully written off over three years.

Rowing BC remains in good standing with all funding bodies.

We continue to be mindful of diversifying our funding sources, not wanting to rely too heavily on government funding to maintain our operations. Following the viaSport Investment Review, we were advised that Rowing BC is in the 42nd percentile of BC Provincial Sport Organizations of similar size in terms of the amount of funds that are self-generated and we have been asked to increase our return on the provincial government funding invested. Sponsorship opportunities at the 2016 National Rowing Championships have created some momentum towards establishing additional sources of revenue. Voluntary donations are another possibility to enable us to maintain our services without increasing participant fees across the board. Efforts continue to diversify our sources of revenue. As we move towards growth in new sources, we have not increased participation fees.

Respectfully submitted,

Laurel Glanfield
Treasurer
INDEPENDENT AUDITOR’S REPORT

We have audited the financial statements of Rowing British Columbia, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and 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 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 qualified audit opinion.

Basis for Qualified Opinion
In common with many not-for-profit organizations, Rowing British Columbia receives receipts from various sources, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these receipts was limited to the amounts included in the records of Rowing British Columbia and we were not able to determine whether any adjustments might be necessary to such receipts, excess of receipts over expenditures, assets and net assets.

Opinion
In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Rowing British Columbia as at March 31, 2016 and its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations, presented, in accordance with the requirements of the Society Act, British Columbia, on a consistent basis.

Chartered Professional Accountants
Vancouver, B.C.
October 25, 2016
ROWING BRITISH COLUMBIA

Statements of Financial Position
As at March 31, 2016

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$106,802</td>
<td>$148,198</td>
</tr>
<tr>
<td>Cash - restricted (Note 4)</td>
<td>90,783</td>
<td>71,536</td>
</tr>
<tr>
<td>Term deposits</td>
<td>50,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>17,120</td>
<td>29,620</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>19,736</td>
<td>31,171</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>284,441</strong></td>
<td><strong>330,525</strong></td>
</tr>
<tr>
<td>Capital assets (Note 5)</td>
<td>64,641</td>
<td>99,921</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>349,082</strong></td>
<td><strong>430,446</strong></td>
</tr>
</tbody>
</table>

|                | 2016    | 2015    |
| **LIABILITIES**|         |         |
| **Current**    |         |         |
| Accounts payable and accrued liabilities | $17,270  | $49,635  |
| Deferred receipts (Note 6) | 84,423  | 91,499  |
| **Total Liabilities** | **101,693** | **141,134** |

|                | 2016    | 2015    |
| **NET ASSETS** |         |         |
| Investment in capital assets | 64,641  | 99,921  |
| **Restricted net assets** | **247,389** | **289,312** |
| Legacy fund     | 22,547  | 22,547  |
| Row to the Podium | 13,189  | 13,189  |
| Unrestricted net assets | 147,012 | 153,655 |
| **Total Net Assets** | **349,082** | **430,446** |

Operations (Note 1)
Economic Dependence (Note 7)
Commitments (Note 8)

The accompanying notes are an integral part of these financial statements.

**APPROVED BY THE BOARD**

[Signatures]

Director

[Signatures]

Director
ROWING BRITISH COLUMBIA

Statements of Operations
Year Ended March 31, 2016

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECEIPTS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Government funding</td>
<td>$257,838</td>
<td>$218,444</td>
</tr>
<tr>
<td>Partner contributions and other grants</td>
<td>$17,820</td>
<td>$41,040</td>
</tr>
<tr>
<td>Self-generated revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Member services</td>
<td>$50,060</td>
<td>$53,360</td>
</tr>
<tr>
<td>Competition, safety and risk management</td>
<td>$70,360</td>
<td>$48,808</td>
</tr>
<tr>
<td>Athlete development and high performance</td>
<td>$7,834</td>
<td>$20,406</td>
</tr>
<tr>
<td>Coaching and leadership development</td>
<td>$19,512</td>
<td>$7,900</td>
</tr>
<tr>
<td>Administration and other income</td>
<td>$7,227</td>
<td>$45,199</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$430,651</td>
<td>$435,157</td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |        |        |
| Amortization of capital assets | $40,377 | $46,943 |
| Athlete development and high performance | $113,867 | $118,160 |
| Board and committee meetings | $10,829 | $8,288 |
| Business and fees | $17,656 | $20,408 |
| Coaching and leadership development | $4,481 | $9,651 |
| Competition, safety and risk management | $24,050 | $19,961 |
| Office, administration and marketing | $31,501 | $33,710 |
| Salaries and wages | $229,813 | $185,903 |
| **Total** | $472,574 | $443,024 |

| **EXCESS OF EXPENDITURES OVER RECEIPTS** | (41,923) | (7,867) |

| **NET ASSETS, Beginning of Year** | $289,312 | $297,179 |

| **NET ASSETS, End of Year** | $247,389 | $289,312 |

The accompanying notes are an integral part of these financial statements.
ROWING BRITISH COLUMBIA

Statement of Changes in Net Assets
Year Ended March 31, 2016

<table>
<thead>
<tr>
<th></th>
<th>Invested in Capital Assets</th>
<th>Legacy Fund - restricted</th>
<th>Row to the Podium - restricted</th>
<th>Unrestricted</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>NET ASSETS, Beginning of Year</td>
<td>$99,921</td>
<td>$22,547</td>
<td>$13,189</td>
<td>$153,655</td>
<td>$289,312</td>
<td>$297,179</td>
</tr>
<tr>
<td>Excess of expenditures over receipts</td>
<td>(40,377)</td>
<td>-</td>
<td>-</td>
<td>(1,546)</td>
<td>(41,923)</td>
<td>(7,867)</td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>5,097</td>
<td>-</td>
<td>-</td>
<td>(5,097)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NET ASSETS, End of Year</td>
<td>$64,641</td>
<td>$22,547</td>
<td>$13,189</td>
<td>$147,012</td>
<td>$247,389</td>
<td>$289,312</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of these financial statements.
ROWING BRITISH COLUMBIA

Statements of Cash Flows
Year Ended March 31, 2016

<table>
<thead>
<tr>
<th>Cash Flows From (Used In) Operating Activities</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of expenditures over receipts</td>
<td>$ (41,923)</td>
<td>$ (7,867)</td>
</tr>
<tr>
<td>Items not involving the use of cash for operations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization of capital assets</td>
<td>40,377</td>
<td>46,943</td>
</tr>
<tr>
<td></td>
<td>(1,546)</td>
<td>39,076</td>
</tr>
<tr>
<td>Change in non-cash working capital items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>12,500</td>
<td>(9,203)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>11,435</td>
<td>(13,219)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>(32,365)</td>
<td>(4)</td>
</tr>
<tr>
<td>Deferred receipts</td>
<td>(7,076)</td>
<td>64,252</td>
</tr>
<tr>
<td></td>
<td>(17,052)</td>
<td>80,902</td>
</tr>
</tbody>
</table>

| Cash Flows From (Used In) Investing Activities |         |         |
| Purchase of capital assets                     | (5,097) | (69,500) |

| INCREASE (DECREASE) IN CASH |         |         |
| CASH AND TERM DEPOSITS, Beginning of Year | 269,734 | 258,332 |
| CASH AND TERM DEPOSITS, End of Year | $ 247,585 | $ 269,734 |

| Cash and term deposits consist of: |         |         |
| Cash                          | $ 106,802 | $ 148,198 |
| Cash - restricted (Note 4)    | 90,783    | 71,536   |
| Term deposits                 | 50,000    | 50,000   |
|                                | $ 247,585 | $ 269,734 |

Supplemental cash flow information

| Interest received | $ 423 | $ 554 |

The accompanying notes are an integral part of these financial statements.
1. OPERATIONS

Rowing British Columbia (the “Society”) was incorporated under the Society Act of British Columbia. The purposes of the Society are:

- To coordinate, promote, and assist rowing, and any organizations interested in rowing, in the Province of British Columbia;
- To take all appropriate and desirable action to regulate the sport of rowing throughout British Columbia for its members in accordance with the bylaws, policies, rules and regulations of the Society and, where applicable, Rowing Canada Aviron, and respond to recommendations and rules as may from time to time be presented by affiliated regulatory agencies;
- For the further attainment of the above purposes to collect or raise in any manner whatsoever and to distribute from time to time moneys to any such organization or organizations; and
- Upon the winding-up or dissolution of the Society, any surplus funds remaining shall be given or transferred to organizations promoting interest in or development of the health and welfare of the public, as may be determined by the members of the Society.

2. BASIS OF PRESENTATION

Statement of Compliance

These financial statements have been prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (“ASNPO”) effective as at March 31, 2016.

Basis of Presentation

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair value, as explained in the accounting policies set out in Note 3.

3. SIGNIFICANT ACCOUNTING POLICIES

Accounting Estimates and Judgments

The preparation of these financial statements requires management to make estimates and judgments and to form assumptions that affect the reported amounts and other disclosures in these financial statements. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of these assumptions form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions.
3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounting Estimates and Judgments

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if the review affects both current and future periods.

Critical accounting estimates are estimates and assumptions made by management that may result in material adjustments to the carrying amount of assets and liabilities within the next financial year. Critical estimates used in the Society’s preparation of these financial statements include, among others, the recoverability of accounts receivable, impairment of capital assets and estimation of accrued liabilities.

Critical accounting judgments are accounting policies that have been identified as being complex or involving subjective judgments or assessments. Critical accounting judgments used by the Society include the estimated useful life and future operating results from capital assets.

Cash and Term Deposits

Cash and term deposits consist of cash balances and investments in highly liquid, short-term deposits held a major Canadian financial institution.

Financial Assets and Liabilities

The Society’s financial instruments are cash and term deposits, accounts receivable and accounts payable and accrued liabilities. Cash and term deposits are measured at fair value; all other financial instruments are measured at amortized cost which approximates fair values.

The Society makes its fair value measurements based on a three-level hierarchy:

- Level 1 – inputs are unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – inputs other than quoted prices in Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 – inputs for the asset or liability that are not based on observable market data.

Transaction costs directly attributable to the acquisition or issue of a financial asset or financial liability that will be measured subsequently at amortized cost are added to the carrying amount of the financial asset or financial liability.

Capital Assets

Capital assets are recorded at cost and amortized over the estimated useful life using the following methods and annual rates:

- Office equipment: 30% Declining balance method
- Rowing equipment: 3 years Straight-line method
- Umpire equipment: 3 years Straight-line method
3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Recognition of Receipts

The Society follows the deferral method for accounting for contributions.

Restricted contributions are deferred and recognized in the year in which the related eligible expenditures are incurred by the Society. Restricted contributions related to the purchase of equipment are recognized on the same basis as the amortization of the assets acquired.

Unrestricted contributions are recognized when received or receivable, if the amount can be reasonably estimated and collection is reasonably assured, and in the year in which the related expenditures are incurred.

Contributed Services

Volunteers contribute an undetermined number of hours annually to assist the Society in carrying out its activities. Contributed services are not recorded in the financial statements because of the difficulty in determining the time spent by volunteers and the fair value of their services.

Income Taxes

The Society, as a non-profit organization, is not subject to Federal or Provincial income taxes.

4. RESTRICTED CASH

Restricted cash represents cash restricted for the purchase of capital assets, proceeds received from the B.C. Gaming Policy and Enforcement Branch of the B.C. government (the "Gaming Fund") and other funding organizations, cash collected on behalf of other organizations and internally restricted funds. Disbursements of funds received from the Gaming Fund are restricted to expenditures set out in the Community Gaming Grant agreement. The Legacy Fund is an internally restricted fund established by the Board to reflect its intention to restrict the use of funds received from the sale of the starting bridge and other used equipment.

Restricted cash consists of:

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Row to Podium Project</td>
<td>$13,189</td>
<td>$13,189</td>
</tr>
<tr>
<td>Legacy Fund</td>
<td>22,547</td>
<td>22,547</td>
</tr>
<tr>
<td>Gaming Fund and other deferred receipts (Note 6)</td>
<td>55,047</td>
<td>35,800</td>
</tr>
<tr>
<td></td>
<td>$90,783</td>
<td>$71,536</td>
</tr>
</tbody>
</table>
5. CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Accumulated Amortization</td>
</tr>
<tr>
<td>Office equipment</td>
<td>$12,369</td>
<td>$8,731</td>
</tr>
<tr>
<td>Rowing and umpire</td>
<td>$244,850</td>
<td>$183,847</td>
</tr>
<tr>
<td></td>
<td>$257,219</td>
<td>$192,578</td>
</tr>
</tbody>
</table>

6. DEFERRED RECEIPTS

<table>
<thead>
<tr>
<th></th>
<th>2015 Deferred Contributions</th>
<th>Receipts</th>
<th>Eligible Expenditures</th>
<th>2016 Deferred Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>ViaSport – Participation Base Funding: Administration</td>
<td>$ -</td>
<td>$ 71,000</td>
<td>$(71,000)</td>
<td>$ -</td>
</tr>
<tr>
<td>ViaSport – Participation Sport Funding: Improving Performance</td>
<td>$10,000</td>
<td>$20,000</td>
<td>$(17,138)</td>
<td>$12,862</td>
</tr>
<tr>
<td>ViaSport – Performance Sport Funding: Performance Athlete Support</td>
<td>$841</td>
<td>$19,455</td>
<td>$(20,296)</td>
<td>-</td>
</tr>
<tr>
<td>ViaSport – Target Sport Funding</td>
<td>$23,394</td>
<td>$65,000</td>
<td>$(88,394)</td>
<td>-</td>
</tr>
<tr>
<td>ViaSport – Team BC Program</td>
<td>$11,464</td>
<td>$24,780</td>
<td>$(19,730)</td>
<td>$16,514</td>
</tr>
<tr>
<td>ViaSport – Health/Active for Life Program</td>
<td>$10,000</td>
<td>-</td>
<td>$(10,000)</td>
<td>-</td>
</tr>
<tr>
<td>ViaSport – Coaches BC Legacy Grant</td>
<td>-</td>
<td>$600</td>
<td>$(600)</td>
<td>-</td>
</tr>
<tr>
<td>ViaSport – Regional Coach Fund</td>
<td>-</td>
<td>$20,000</td>
<td>$(20,000)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total ViaSport</strong></td>
<td><strong>55,699</strong></td>
<td><strong>220,835</strong></td>
<td><strong>(247,158)</strong></td>
<td><strong>29,376</strong></td>
</tr>
</tbody>
</table>

Gaming Fund 2015 – 2016 Canada
- Summer Games | $20,900 | - | $(20,900) | -

Gaming Fund 2015 – Youth Rowing Program; Volunteer Safety Officials Program; Para Rowing Program | $8,496 | - | $(8,496) | -

Gaming Fund 2016 – Youth Rowing Program; Volunteer Safety Officials Program; Para Rowing Program | - | $46,697 | $(22,481) | $24,216

Rowing Canada Aviron – Periodization Planning and Model Calendar LTAD Project | $3,069 | - | - | $3,069

Rowing Canada Aviron – Recruitment and Engagement Project and Para Athlete | $1,467 | - | $(979) | $488

Rowing Canada Aviron and Canadian Sport Institute Pacific - Summer NextGen | $1,612 | $29,000 | $(3,338) | $27,274

Coaching Association of Canada Grant | - | $500 | $(500) | -

Rowing Canada PPSFP Grant | - | $13,003 | $(13,003) | -

Other deposits | $256 | - | $(256) | -

**Total Gaming and Other** | $35,800 | $89,200 | $(69,953) | $55,047

**Total Deferred Receipts** | $91,499 | $310,035 | $(317,111) | $84,423
7. ECONOMIC DEPENDENCE

The Society is dependent on continued funding from government agencies in order to maintain its present operating levels. Should these grants not be received, the operations of the Society may be significantly affected.

8. COMMITMENTS

The Society is committed to minimum annual payments of $14,359 through the 2018 fiscal year for its operating premises.

9. CAPITAL MANAGEMENT

The Society defines its net assets as its capital for capital management purposes. The Society’s capital management objective is to maximize its cash flows from government and partner funding, program fees and memberships in order to maintain sufficient liquidity to fund its programs. The Society monitors and achieves its capital management objective, which is unchanged from prior years, through short and long term budgets and liquidity plans to which it makes changes as required for changes in economic conditions.

10. FINANCIAL RISK MANAGEMENT

The Society’s activities expose its financial instruments to a variety of financial risks, which include credit risk, interest rate risk and liquidity risk.

Credit risk

Credit risk is the risk of an unexpected loss if a customer or third party to a financial instrument fails to meet its contractual obligations and arises from the Society’s cash, term deposit and accounts receivable. The Society limits its exposure to credit risk by only holding cash at a major Canadian financial institution and holding only financial instruments of institutions with the highest credit rating. Accounts receivable consist primarily of the goods and services tax refund due from the Government of Canada and amounts due from associated organizations and members. As such, the Society considers this risk to be minimal.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will affect the fair value or future cash flows from the Society’s financial instruments. The Society is exposed from time to time to interest rate risk as a result of holding fixed rate cash equivalent investments. The Society reduces the risk that it will realize a loss as a result of a decline in the fair value of these investments by limiting these investments to highly liquid securities with short-term maturities.

Liquidity risk

Liquidity risk is the risk that the Society will not be able to meet its financial obligations as they fall due. Accounts payable and accrued liabilities are due within the current operating period. The Society manages liquidity risk through its capital management programs (Note 9).
11. COMPARATIVE FIGURES

The comparative figures on the statement of operations for the year ended March 31, 2015 have been reclassified to conform to the presentation used in the current year.
2016 Nominating Committee Report

The Rowing BC Nominating Committee, consisting of Laurel Glanfield (Chair), Debbie Sage, and Peter Jackson (ex-officio), has been collaborating since August 2016 to seek candidates for open positions on the Rowing BC Board of Directors. Our task was to ensure the Rowing BC Board of Directors is composed of qualified and skilled persons capable of, and committed to, providing effective governance leadership to Rowing BC.

We advertised that we were searching for five individuals to fill the volunteer roles of President and Directors at Large. Our goal was to have as many individuals as possible submit applications in the allotted timeframe. In accordance with the timelines described in By-law Seven, the Nominating Committee released a call-out for applications to the Rowing BC membership in August. Seven expressions of interest were received and after a comprehensive review, the Nominating Committee has endorsed a slate of six candidates:

**President, 2-Year Term**- Susan Wilkinson

**Director at Large, 2-Year Term**- Anthony Jacob

**Director at Large, 2-Year Term**- Janice Mason* (Incumbent)

**Director at Large, 2-Year Term**- Roberta Rodgers

**Director at Large, 1-Year Term**- Stacy Mitchell

**Director at Large, 1-Year Term**- Derek Page

The Nominating Committee recommended 2-Year and 1-Year terms to balance term expiry dates. The membership was notified of the Nominating Committee-endorsed slate of candidates on October 13th, 2016. Included in this notice was a final call out for those interested in putting their names forward for positions, with a deadline of October 20th, 2016. No other nominations were received at this time. Accordingly,

- Susan Wilkinson will be elected by acclamation to the position of President for a two (2)-year term;
- Anthony Jacob will be elected by acclamation to the position of Director at Large for a two (2)-year term;
- Janice Mason* (Incumbent) will be elected by acclamation to the position of Director at Large for a two (2)-year term;
• Roberta Rodgers will be elected by acclamation to the position of Director at Large for a two (2)-year term;
• Stacy Mitchell will be elected by acclamation to the position of Director at Large for a one (1)-year term; and
• Derek Page will be elected by acclamation to the position of Director at Large for a one (1)-year term.

Biographies of these individuals are included below.

Respectfully submitted,

Laurel Glanfield

Chair, 2016 Rowing BC Nominating Committee
Nominating Committee-endorsed Slate of Candidates

**President-Susan Wilkinson**

Susan began her rowing career as a varsity student athlete at the University of British Columbia. After graduating with her Bachelor of Science in Nursing, she continued to compete in rowing with the National Team and later as a lightweight rower.

Susan has worked in Community Health for 26 years. Through positions in clinical practice leadership and managing the development and implementation of community programs in the Fraser Health Authority, she has experience in: strategic planning, program development, performance measurement/quality improvement, and policy and procedure writing. In 2013 she stepped back from full time employment as Manager of Assisted Living for Fraser Health, and currently does contract work in program development in health care.

Susan has been a Director on the Board of the Burnaby Lake Park Association since 2009, and in this role has gained knowledge and experience in the areas of grant writing, community outreach and environmental stewardship.

As a member of the Burnaby Lake Rowing Club executive, she served as Director at Large (2003-2008) and Vice President (2008-2012). She is currently a member of the Burnaby Lake Rowing Club Athlete Support Committee. In 2012 Susan became a licensed RCA Umpire and officiates at many regattas annually. Two of Susan’s children represented Canada in Rowing in the Olympic Games (2012, 2016).

Susan joined the Board of Rowing BC in 2015 as a Director-at-Large. In the past year she co-led the successful Regatta Review Working Group, which has made significant progress towards a number of objectives. She looks forward to continuing to serve the rowing community of British Columbia.

**Director at Large- Anthony Jacob**

Anthony Jacob is likely a name you have heard before because of his career as a National Team rower, most notably having represented Canada at the 2012 London Olympics. He is familiar with Rowing BC because he has also represented British Columbia at National Rowing Championships. His in-depth understanding of the athlete experience from a developing athlete perspective to one transitioning from a High Performance sport atmosphere will ensure that the Board of Rowing BC is aware of the challenges and opportunities that exist for so many BC
rowers. He is thrilled to combine this experience with the skills he has refined through many volunteer roles with non-profit organizations to serve on the Board of Rowing BC.

Anthony is currently living in Vancouver working in the real estate sector. In his spare time you can find Anthony taking advantage of the best parts of the city especially the great outdoors and the restaurant industry. He continually partakes in sporting events be it running, cycling, and swimming. While serving on the Board of Rowing BC he looks forward to getting to know more of the individuals who make up the BC rowing family and also connecting with athletes and helping them understand the long and wonderful journey that rowing provides. Anthony is a firm believer in acting from the heart and enjoys having real connections with people and his community.

**Director at Large- Janice Mason (Incumbent)**

Janice first began her involvement with rowing almost 40 years ago as an athlete at the Victoria City Rowing Club and the University of Victoria. Athletic accomplishments include being a member of the National Rowing team 1979-87 with accomplishments that include winning Canada's first women's World Championship Gold in 1987 in the lightweight women’s double along with Heather Hattin from Ontario; 7th in women’s quadruple sculls at the 1984 Summer Olympics in Los Angeles; Bronze at the World Championships in women’s double in 1982; and winner at Henley Royal Regatta (England) in 1981 in the first women's double sculls event. She also has experience in many other aspects of the sport, including physician and massage therapist with the national team, former member of the Board of the Victoria City Rowing Club, high school coach, and has been a licensed RCA Umpire since 2013.

As a member of the Rowing BC Board of Directors 2014-2016 Janice has been involved as Secretary and member of the Executive Committee. She sat on the review panel for grant applications (2015) for those who applied to BCSPP Masters participation funding, and she was a member of the Board Committee for review of RCA Membership Proposal. Janice has enjoyed her experience on the Board of Directors through connecting with members of the rowing community, and in learning more of the process that helps to keep the rowing community in BC and Canada thriving and enjoyable for many. Over the next term Janice hopes to bring more support and spotlight to coastal rowing in British Columbia.

In 2016 Janice was a member of the first all women crew (Sistership), on a sailboat with 2 sweep rowing stations, to complete the Race to Alaska (R2AK), a 750-mile non-motorized boat race from Port Townsend to
Ketchikan via Victoria. She hopes to complete the event again in 2017 in a double rowboat thus is working hard to stay fit, healthy and mentally tough. She currently works as a physician for WorkSafeBC and is looking forward to another term on the Board of Directors to help support Rowing BC in positioning British Columbia as the leading rowing community in Canada.

**Director at Large - Roberta Rodgers**
Roberta has been involved with rowing for 40 years, having first started as a rower at the Edmonton Rowing Club in 1976. The combination of her previous rowing-related roles with her governance experience makes her an excellent addition to the Rowing BC Board of Directors. She has accumulated a wealth of rowing knowledge from roles such as manager of the Calgary Rowing Club, Mission Staff for Team Alberta, and Zone Coach for the BC Summer Games. Roberta is currently a Director and Coach for the Rockies Rowing Club, in Cranbrook. Her passion for social and community development is evidenced by her many past and current roles in organizations such as the Cranbrook Women's Resource Centre, the Cranbrook Public Library, the East Kootenay Friends of Refugees Society and the East Kootenay Organization for Human Dignity and Equality.

Having contributed to many Boards in the past, Roberta looks forward to bringing her knowledge of strategic planning and policy development to Rowing BC. During her role as a Director, she looks forward to learning more about the intricacies of working at a provincial level to help grow the sport of rowing, particularly at the grass roots level and how Rowing BC fits into the larger national rowing community. Roberta also looks forward to developing in the area of strategic planning and policy review and development.

**Director at Large - Stacy Mitchell**
Stacy is already familiar with Rowing BC initiatives having most recently held the role of the Manager of the 2015 Western Canada Summer Games. She was extremely successful in this role because of her prior experiences with the 2007 Canada Winter Games Marketing Committee, the Yukon Chamber of Commerce and over 8 years dedicated to developing the Salt Spring Island Rowing Club’s Junior program. Her rowing career started in Ontario at the Don Rowing Club in Mississauga which then led her to Queen’s University in Kingston and the national lightweight rowing team in the early 90s. After graduating from Queen’s Stacy made the move to the beautiful Yukon territory where she owned and operated a restaurant, a sled dog racing team as well as a Tourism

Rowing BC has already benefited from Stacy's love of rowing and her natural tendency to be a team player. As she joins Rowing BC in this new role, she looks forward to the possibility of contributing to and learning from the provincial rowing body with the common goals of advancement of rowing in the province and ensuring BC is a national leader in athlete development.

**Director at Large- Derek Page**

Derek’s introduction to rowing came as a novice at the University of British Columbia, where he studied Human Kinetics. University years were followed by a lengthy hiatus from rowing but Derek remained active in sport, establishing the Human Performance Centre at Canlan Ice Sports & Rinks and working with professional, elite, and amateur athletes. Finding that he particularly enjoyed the business side of things, he chose to pursue accounting, and soon thereafter his career took him to corporate adventures in Toronto and then New York. Derek is presently Chief Financial Officer for a Vancouver-based tech company and he rows-swims-runs-skis whenever he can.

Derek’s volunteer experiences have included roles on organizations for a variety of sports such as hockey, football, and of course, rowing. During the 2015-2016 school year, Derek served as an assistant rowing coach with the senior boys at Vancouver College and he is back again, in the thick of things as a coach this year. Recently, he served as a member of the Americas Masters Games Organizing Committee and the National Rowing Championships-Canada Cup Organizing Committee. In addition to his roles in sport, he has also found time to be involved with the Vancouver College Parents Association, the Vancouver College Alumni Association the Vancouver Aquarium Board of Directors’ Business Development Committee, and the Vancouver Aquarium’s Governors Council. Derek has also served on various corporate-level Boards of Directors and Committees.

Derek is keen to contribute to the mandate of Rowing BC and to growing the sport of rowing in the province so that more athletes of all backgrounds and abilities may discover the many things it has to offer. He hopes to offer his experience in financial management, governance, and strategic planning but also his energy, ideas and fresh outlook.
Umpire Committee Report

At the annual umpire recertification seminar held in January, the 2015 Umpire Committee consisting of Mike Bagshawe (Chair), Malcolm Fletcher, Larry Jacobs, Ge-An Rijniersce, Gordon Sund and Brian Williams was reelected to serve again in 2016. The Committee coordinates and supports umpire training and activities in British Columbia to ensure there are sufficient, well trained and well equipped umpires to support fair and safe racing in the Province.

There are currently 56 active umpires in British Columbia, an increase of 2 from last year. The breakdown is 8 Associates, 28 Licensed and 20 with an ‘Advanced’ License. These active umpires provided some 526 days of volunteer umpiring time in 2016 or an average of 9 days each umpire. While thanking all umpires for the donation of their time, we would like to make specific mention of Mike Bagshawe, Brian Clarke, Peter Sage, Gordon Sund and Brian Williams who each gave up over 20 days of mostly summer weekend time to support the sport and the rowers of British Columbia.

The primary education tool for umpires is the annual recertification seminar organized by the Umpire Committee and held in January each year. Alternating between Vancouver Island and the mainland, the seminars provide ongoing development, reviews of minimum standards, a forum for discussion of issues and new learning and a chance to learn from incidents that transpired during the previous season. In January 2016, 34 umpires attended the seminar, or 60% of all the active umpires in BC. Subjects covered included a detailed session on umpiring para rowing events.

A principal role of the Committee is to ensure that all the sanctioned regattas held in BC have an adequate Jury to support fair and safe racing. In 2016 there were 32 sanctioned events held, involving some 49 days of racing and, while this level of regatta activity stretches the umpire roster to its limits, we are pleased to report that all 2016 events were adequately covered. However, more umpires are greatly needed and the Committee will continue to place high priority on recruiting and training new applicants. In 2016 two ‘New Umpire Clinics’ were held, one each on the Island and mainland, resulting in six new Associate Umpires added to the roster. This year the committee increased emphasis on retention of new Associates through assigning one Island and one mainland ‘mentor’ to help Associates through their initial year.
National and Out-of-Province regatta opportunities are coordinated by the Committee. Expressions of interest are sought, and selections made from the applications received. In the case of National Regattas, the BC nominations are provided to Rowing Canada who makes the ultimate selection. In 2016, ten BC umpires attended National events and we have once again received very positive feedback on the quality and performance of their work. We are confident that BC umpires more than hold their own on the National scene. We also administer a cross-border exchange with our counterparts in Washington State and Oregon. In 2016 three BC umpires helped officiate at US rowing events.

In 2016 the committee has initiated a program to update and, where necessary, upgrade our aging inventory of umpire equipment. The Committee maintains a full set of equipment on both the Island and on the mainland including megaphones, stopwatches, flags, horns, umpire jackets, radios, harnesses and all the basic needs to run a successful regatta. Over the last two years, due to diligent work maintaining and husbanding this equipment, equipment costs have been well below budget. During the ‘off-season’ (fall), the committee intends to make a full inventory of usable and unusable equipment and submit a two year plan for replacement and upgrading.

The BC roster of umpires includes two who hold a current International FISA Umpire license. In 2016 Debbie Sage represented Canada at the World Cup 1 in Varese, Italy and Ge-An Rijniersce at the World University Rowing Championships in Poznan, Poland. After 25 years as a FISA Umpire, Mike Bagshawe reached the mandated FISA retirement age at the end of 2015 and consequently stepped down. Mike has represented Canada at some 18 International Regattas.

Committee members and our experienced umpires are always willing to help educate athletes on the rules of racing and what to expect at a regatta. In 2016 four half hour Rules of Racing presentations were made at Elk Lake for High School rowing groups. Any coach or club wanting to arrange a ‘Rules’ session should contact the Umpire Committee.

The committee is always keen to hear from anyone interested in becoming an umpire. If interested, please contact the Umpire Committee. We would be more than happy to hear from you and will respond quickly.

Respectfully submitted,

The 2016 Umpire Committee