



# **Rowing British Columbia**

Annual General Meeting Package  
November 15, 2023





## 2023 Rowing British Columbia Annual General Meeting Package

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## **Notice of Annual General Meeting**

NOTICE is hereby given to all members of Rowing British Columbia that the 2023 Annual General Meeting will be held on Wednesday, November 15, 2023 online beginning at 7:30 PM (PST).

The business of the meeting shall include:

- Acceptance of the Auditor's Report & Audited Financial Statements for 2022-23;
- Appointment of Auditors for 2023-24;
- Election of Treasurer and Directors-at-Large;
- Updates from Rowing BC Board, Staff, Committees and Task Forces;
- Other business.

For full AGM details, please visit: <https://rowingbc.ca/2023-rowing-bc-agm/>



## Annual General Meeting Agenda

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 2023 AGM*
6. Approval of Minutes of the 2022 AGM  
*Motion approving minutes of the 2022 AGM*
7. President's Report
8. Treasurer's Report
9. Auditors' Report and Financial Statements  
*Motion accepting Auditor's Report and Audited Financial Statements for the year ending March 31, 2023.*
10. Election of Treasurer and Directors at Large  
*Motion confirming acclamation of Treasurer and Directors at Large*
11. Appointment of Auditors for 2023-2024  
*Motion approving Auditors for 2023-2024*
12. Other Business
13. Adjournment



## **Rowing British Columbia 2022 Annual General Meeting Minutes**

Rowing BC 2022 Annual General Meeting

November 27, 2022 | Virtual and in-person in Richmond, British Columbia

**Voting members in attendance:** see Appendix "A"

1. Call to Order  
Stacy Mitchell, President, called the 2022 Rowing BC Annual General Meeting to order at 9:31 a.m. PST.
2. Reading of the Meeting Notice  
Stacy Mitchell, President, delivered notice of the 2022 Rowing BC Annual General Meeting to all members of Rowing BC.
3. Verification of Credentials  
Ingrid Vanderslice, Secretary, verified credentials of member organizations in attendance.
4. Roll Call  
Ingrid Vanderslice, Secretary, conducted the roll call of member organizations in attendance and confirmed quorum for the 2022 Rowing BC Annual General Meeting.
5. Approval of the Agenda for the 2022 Rowing BC Annual General Meeting  
Motedioned by the Nanaimo Rowing Club and seconded by University of Victoria that **"the agenda for the 2022 Rowing BC Annual General Meeting be approved as shown on the screen."**  
***Motion carried.***
6. Approval of the Minutes of the 2021 Rowing BC Annual General Meeting  
Motedioned by Cascadia Rowing Association and seconded by Vancouver Rowing Club that **"the minutes of the 2021 Rowing BC Annual General Meeting be approved."**  
***Motion carried.***
7. President's Report  
Stacy Mitchell, President, provided an overview of the President's Report presented in the 2022 Rowing BC Annual General Meeting package. Highlights mentioned include Rowing BC's 2022-2025 Strategic Plan, departures from the Board of Directors, and Rowing BC staff changes.
8. Treasurer's Report



Derek Page, Treasurer, provided a summary of the Treasurer's Report presented in the 2022 Rowing BC Annual General Meeting package. The summary addressed Rowing BC's strong financial position and rebound from the Covid-19 pandemic, investment in equipment, and the costs associated with the BC Summer Games and Canada Summer Games.

9. Auditor's Report and Financial Statements

Motioned by False Creek Rowing Club and seconded by Greater Victoria Youth Rowing Society that **"the Auditor's Report and Audited Financial Statements for the year ending March 31, 2022 be accepted as presented."**

***Motion carried.***

10. Appointment of Auditors for 2022-2023

Motioned by Rockies Rowing Club and seconded by St. George's School that **"the firm of Hay & Watson be appointed as the Rowing BC auditors for the fiscal year ending March 31, 2023."**

***Motion carried.***

11. Election of Treasurer and Directors at Large

Motioned by Maple Bay Rowing Club and seconded by Nanaimo Rowing Club that **"the following be confirmed by acclamation:**

- (a) Scott Parfitt – President (2 year term)**
- (b) Arthur Grant – Director at Large (2 year term)**
- (c) Aaron Lattimer – Director at Large (2 year term)**
- (d) Brendan le Nobel – Director at Large (2 year term)."**

***Motion carried.***

12. New Business

The following proposed Rowing BC membership fees were presented and discussed:

<b><i>Year</i></b>	<b><i>Club Fee</i></b>	<b><i>Participant Fee</i></b>
2023	\$200	\$20
2024	\$350	\$25 plus cost of living
2025	\$350 plus cost of living	\$25 plus cost of living



Discussion included the following points:

- About 1% of Rowing BC's revenue is represented by club fees.
- This proposal does not include an increase in seat fees.
- The last increase in Rowing BC's membership fees occurred in 2017.
- This fee increase supports Rowing BC's objective to increase membership and bring sport to equity-deserving populations by funding the development and staffing of the necessary related programs. Other sources of funding (e.g. viaSport and various other funding partners) are more restrictive in their application.
- The cost of living adjustment is a tool aimed towards helping curb drastic future increases in membership fees.

### 13. Adjournment

Motioned by York Langerfeld that “**the 2022 Rowing BC Annual General Meeting be adjourned.**”

Meeting adjourned at 10:03 a.m. P.S.T.



## APPENDIX "A"

Voting Designates				
Name	Email	Organization	Attending	Form received?
1 Paul Hawksworth	phawksworth@shawnigan.ca	Brentwood College School	In-person	Proxy
1 Aalbert Van Schothorst	vikesmrow@uvic.ca	Brown Cup Society	In-person	X
1 Peter Klinkow	pklinkow@gmail.com	Burnaby Lake Rowing Club	Online	X
1 Shelley Fletcher	shelley@cascadiaregatta.ca	Cascadia Regatta Association	In-person	X
1 Greg Sedun	gsedun@gmail.com	Claremont Sports Institute Rowing Academy	In-person	X
1 Wendy Moore	wmoore@shaw.ca	Deep Cove Rowing Club	In-person	X
1 Richard Stout	eclectic.choices@gmail.com	Delta Deas Rowing Club	Online	X
1 Philip Steward	Phillipjsteward@outlook.com	Delta Tideway Sculling Association	Online	X
1 Simon Litherland	simon.litherland@outlook.com	False Creek Rowing Club	In-person	X
1 Ian McAskill	ianjmcaskill@gmail.com	Fort Langley Community Rowing Club	In-person	X
1 Nadine Mross	flyrs.coach@gmail.com	Fort Langley Youth Rowing Society	In-person	X
		Fraser Valley Rowing Club		
1 Diana Morris	di_morris@yahoo.ca	Gorge Narrows Rowing Club	Online	X
		Gravity Laboratory (Tri-Cities Indoor Rowing Club)		





1	Greg Sedun	gsedun@gmail.com	Greater Victoria Youth Rowing Society	In-person	X
1	Sonja Lonne	sonja.lonne@rowingbc.ca	Inlet Rowing Club	In-person	Proxy
1	Janine Chan	ashs@telus.net	Kamloops Rowing Club	Online	X
1	Leslie Manders	leslie.manders@gmail.com	Kelowna Rowing Club	In-person	X
			Lake Windermere Rowing Club		
1	Leslie Manders	leslie.manders@gmail.com	Lillooet Rowing Club	In-person	Proxy
1	Susan Macdonald	susamacd@gmail.com	Maple Bay Rowing Club	In-person	X
1	Kate Rutherford	krutherford38@gmail.com	Nanaimo Rowing Club	In-person	X
			Nelson Rowing Club		
1	Helen Healey	hhealey06@gmail.com	Nicomekl Rowing Club	In-person	X
1	York Langerfeld	yolang@shaw.ca	Open Aviron Rowing Coastal Association (OARCA)	In-person	X
1	Roberta Rodgers	rdmrodgers@gmail.com	Rockies Rowing Club	In-person	X
			Salish Sea Coastal Rowing Club		
1	Stacy Mitchell	mitchell.stacy@gmail.com	Salt Spring Island Rowing Club	In-person	X
1	Paul Hawksworth	phawksworth@shawnigan.ca	Shawnigan Lake Rowing Club	In-person	X
1	David Miege	david@bastionranch.com	Shuswap Association for Rowing & Paddling	Online	X
1	Willa Pippin	willanpepin@gmail.com	Simon Fraser University Rowing Club	Online	X
1	Brent Duncan	bduncan@stgeorges.bc.ca	St. George's School	In-person	X



1	Susanne Walker-Curry	Susanne.walker-curry@smus.ca	St. Michaels University School	Online	X
1	Brent Duncan	bduncan@stgeorges.bc.ca	Thunder Rowing	In-person	X
1	Mike Pearce	mike.pearce@ubc.ca	University of British Columbia Rowing	In-person	X
1	Aalbert Van Schothorst	vikesmrow@uvic.ca	University of Victoria Rowing Club	In-person	X
			Vancouver College Rowing		
1	Karen Burnett	vrc.rowing.captain@gmail.com	Vancouver Rowing Club	In-person	X
1	Lisa George	lisa@vrdbc.com	Vernon Rowing & Dragon Boat Club	Online	X
1	Craig White	cwhite@cwhconstruction.ca	Victoria City Rowing Club	In-person	X
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## President's Report

***Vision:*** Leadership through Rowing

***Mission:*** All British Columbians are able to discover, pursue and enjoy the sport of rowing

***Values:*** Excellence / Inclusivity / Innovation / Integrity / Respect

-From [Rowing BC's Strategic Plan 2022-2025](#)

On behalf of the Rowing BC Board, thank you all for your incredible passion, efforts and commitment to rowing in your community, in British Columbia and across Canada. As I wrap up my first year as President, I am grateful to be able to participate in Rowing BC with an engaged board and staff and community of members and stakeholders. It has been a fulfilling and challenging year full of learning, building relationships and improving as a society and a rowing community.

As we navigate out of the global pandemic, it seems that we still cannot shake the terms of change and uncertainty - Perhaps this is the new normal. Rowing BC is now mid-way through its 2022-2025 Strategic Plan which continues to guide our work. Rowing BC's efforts at the board level this past year have been focussed on less visible, but important work to keep our society running while ensuring good governance, professionalism and best practices. Improvements over the past year include better systems and reporting, board member training, policy review and updates, more board oversight and participation on committees and increasing visibility by attending regattas and events to support Rowing BC staff, umpires and member clubs. While we have had some unforeseen challenges, we have been able to respond and adapt with minimal impact due to these improvements.

It is important to acknowledge that the Rowing BC Board is a governance board and that the staff's work is where the rubber meets the road or should I say where the boat hits the water. We are grateful for the small, but mighty staff team of Alia Zawacki (Executive Director), Sonja Lonne (Director of Membership & Community Development)/Michelle Boss (Manager of Programs & Communications), Terry Paul (Director of Performance), Lisa Tschannen



(Manager of Education, Inclusion & Innovation) and our hard working summer students and contractors.

Some key highlights of the staff's work this past year include:

- **BC Championships:** Rowing BC hosted this event in July 2023 for the first time since 2019. The event was a great success with excellent feedback from athletes, coaches, clubs, local politicians and so on. We look forward to building on this success for the 2024 event.
- **Team BC & NextGen Performance Centre:** The NextGen Performance Centre opened in January 2023 at the Elk Lake Boathouse and supported 19 centralized and 6 regional athletes this past year. Our Team BC athletes raced well at the National Rowing Championships and we were crowned Grand Champions. We look forward to working more closely with performance programs as we move into the 2024 racing season.
- **Financial restructuring:** Staff along with the Finance Committee worked on improvements to the financial processes and procedures of the society.
- **Camps and Outreach Projects:** Rowing BC has reached all corners of the province with its Grow Rowing programming, outreach initiatives, development and performance camps as well as many come try events.

I encourage you to review the Annual Report to see the full impact of Rowing BC's work. This valuable work cannot happen without the support, efforts and collaboration of the entire rowing community.

On the national level, the Rowing Canada Aviron Special Meeting of Members was a difficult, but important moment in time for the Canadian rowing community. Rowing BC is pleased that there was so much engagement from clubs, organizations and individuals. Regardless of the outcome, the process was a signal for change and Rowing BC will lead from its position, where it can, to help better the rowing community in BC and Canada.

AGMs are often the time for the Rowing BC Board to say goodbye to some of its board members. Earlier this year, we were saddened to say goodbye to Director at Large Richard "Ric" Tull who passed away suddenly in the spring. Our



thoughts continue to be with Ric's family, friends, the Maple Bay Rowing Club and broader rowing community. We are also saying goodbye to Megan Montgomery (Director at Large) and Derek Page (Treasurer). Thank you to Megan and Derek for their tremendous efforts for Rowing BC to navigate a global pandemic, the current strategic plan and implementing Safe Sport to name a few. While it's hard to imagine not having their expertise, hard work and passion on our board, we know that the rowing community will continue to benefit from their involvement in other ways as coaches, administrators and committee members.

As we move toward 2024, Rowing BC is on solid footing. The Board and Staff continue to set our society up to be adaptable to changes while continuing to be a leader through rowing. The Board and Staff are aware of the need to increase volunteerism, refine a better regatta calendar that works for all stakeholders and develop new revenue streams to support and grow the initiatives of our society and member clubs. In late 2024, Rowing BC will start planning for the 2026 Strategic Plan.

I wish I could celebrate everything that Rowing BC and our rowing community has achieved over the past year, but I know it is impossible. I would like to thank the Rowing BC Board and Staff, club administrators, coaches, umpires, athletes, families, partner organizations and supporters. Together through collaboration, hard work and genuine desire to support and further develop our sport, we are rowing. We can all lead through rowing to build healthier and stronger communities into the future.

Sincerely,

A handwritten signature in black ink that reads 'S. Parfitt'.

Scott Parfitt  
President, Rowing British Columbia



## Treasurer's Report

The Audit for the Financial Year ended March 31, 2023 was recently concluded by Rowing BC's Auditor, Hay & Watson. The Audited Statements are being circulated within this AGM package.

As was noted in my report from last year, we were anticipating a deficit for FY23. With the long-awaited return to competition, Rowing BC supported athletes and coaches at both the BC and Canada Summer Games in the summer of 2022. These events led to costs that were essential, yet unbudgeted. The result was a large variance in costs anticipated for Athlete Development and High Performance. Staff turnover led to the strategic hiring and increased investment in new leadership positions. It is important to note that Rowing BC also benefited during the pandemic from Government of Canada wage subsidies which came to an end during FY22. Finally, the FY23 loss was further compounded as a result of the amortization for significant rowing equipment that was purchased in FY22. This accounting practice is under review, but for FY23 it resulted in one-third of the total new equipment costs being expensed.

Rowing BC acted swiftly and diligently to offset these overruns by tightening spending as well as sourcing multiple additional grants for FY24. Staff along with the Finance Committee also worked on improvements to the financial processes and procedures of the Society. These additional steps will ensure that Rowing BC is set up to anticipate any unforeseen changes in the future with strong financial governance.

While FY23 was a year of change, it was also one of learning and growth. We are on solid footing going into FY24. It is essential that we consider our sustainability, and do not rely too heavily on government funding to maintain our operations. Rowing BC continues to be mindful of diversifying funding sources and are confident in the work that has been done over the past year to move Rowing BC into a better place for FY24 and beyond.

As was shared at the 2022 AGM, for the registration year beginning April 1, 2024 – membership fees will increase to \$350 per organization and \$25 + COLA for the participant fees.

Rowing BC's Finance Committee will continue to support the staff over the coming year.

Respectfully submitted,

Derek Page ~ Treasurer, Rowing BC

# **ROWING BRITISH COLUMBIA**

Financial Statements  
Year Ended March 31, 2023  
and Auditor's Report

## INDEPENDENT AUDITOR'S REPORT

To the Members of Rowing British Columbia

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the financial statements of Rowing British Columbia (the "Society"), which comprise the statement of financial position as at March 31, 2023, the statements of operations, changes in net assets and cash flows for the year ended March 31, 2023, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2023 and its operations and cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

#### Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives receipts from various funding sources, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our examination of these receipts was limited to the amounts included in the records of the Society and we were not able to determine whether any adjustments might be necessary to receipts, excess of receipts over disbursements, and cash flows for the years ended March 31, 2023 and 2022, current assets as at March 31, 2023 and 2022, and net assets as at the beginning and end of the years ended March 31, 2023 and 2022. Our audit opinion on the financial statements for the year ended March 31, 2023 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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 the 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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.

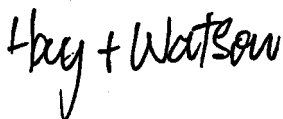
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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 Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society'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 Society 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.

### **Report on Other Legal and Regulatory Requirements**

As required by the Societies Act, British Columbia, we report that, in our opinion, Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with the preceding year.



Chartered Professional Accountants

Vancouver, BC, Canada

October 16, 2023

# ROWING BRITISH COLUMBIA

## Statement of Financial Position As at March 31, 2023

	2023	2022
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 104,265	\$ 148,080
Cash - restricted (Note 4)	5,212	18,242
Accounts receivable	25,890	40,133
Prepaid expenses	15,193	15,856
	<b>150,560</b>	<b>222,311</b>
Capital assets (Note 5)	154,612	230,385
	<b>\$ 305,172</b>	<b>\$ 452,696</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 27,988	\$ 72,569
Deferred receipts (Note 6)	99,600	32,092
	<b>127,588</b>	<b>104,661</b>
Deferred capital asset contributions (Note 7)	36,747	47,950
	<b>164,335</b>	<b>152,611</b>
<b>NET ASSETS</b>		
Invested in capital assets	117,865	182,435
Unrestricted net assets	22,972	117,650
	<b>140,837</b>	<b>300,085</b>
	<b>\$ 305,172</b>	<b>\$ 452,696</b>

Operations (Note 1)  
Economic dependence (Note 8)  
Commitments (Note 9)

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

### APPROVED BY THE BOARD



Director



Director

## ROWING BRITISH COLUMBIA

### Statement of Operations Year Ended March 31, 2023

	2023	2022
<b>RECEIPTS</b>		
Government funding	\$ 326,183	\$ 491,445
Partner contributions and other grants	29,240	20,597
Self-generated revenue		
Member services	98,576	68,485
Athlete development and high performance	48,078	17,157
Coaching and leadership development	11,000	12,192
Competition, safety and risk management	-	1,370
Government assistance (Note 12)	-	20,000
	<b>513,077</b>	<b>631,246</b>
<b>EXPENDITURES</b>		
Amortization of capital assets	81,150	26,968
Athlete development and high performance	116,047	51,220
Board and committee meetings	21,087	17,413
Coaching and leadership development	2,302	2,815
Competition, safety and risk management	24,219	8,953
Event expenses	18,059	21,492
Office, administration and marketing	64,375	70,457
Salaries and wages (Note 11, 12)	364,753	203,267
	<b>691,992</b>	<b>402,585</b>
Excess (Deficiency) of Receipts before the Undernoted	(178,915)	228,661
Gain on sale of equipment (Note 5)	19,717	-
Other expenditures	(50)	-
<b>EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES</b>	<b>\$ (159,248)</b>	<b>\$ 228,661</b>

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

## ROWING BRITISH COLUMBIA

### Statement of Change in Net Assets Year Ended March 31, 2023

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	Invested in Capital Assets	Unrestricted Net Assets	2023	2022
<b>NET ASSETS, Beginning of Year</b>	\$ 182,435	\$ 117,650	<b>\$ 300,085</b>	\$ 71,424
Net investment in (disposal of) capital assets	(3,137)	3,137	-	-
Excess (deficiency) of receipts over expenditures	(61,433)	(97,815)	<b>(159,248)</b>	228,661
<b>NET ASSETS, End of Year</b>	<b>\$ 117,865</b>	<b>\$ 22,972</b>	<b>\$ 140,837</b>	\$ 300,085

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

## ROWING BRITISH COLUMBIA

### Statement of Cash Flows Year Ended March 31, 2023

	2023	2022
<b>Cash Flows From (Used In) Operating Activities</b>		
Excess (deficiency) of receipts over expenditures	\$ (159,248)	\$ 228,661
Items not involving the use of cash for operations:		
Amortization of capital assets	81,150	26,968
Gain on disposal of equipment	(19,717)	-
	<b>(97,815)</b>	255,629
Change in non-cash working capital items		
Accounts receivable	14,243	47,657
Prepaid expenses	663	(10,905)
Accounts payable and accrued liabilities	(44,581)	32,937
Deferred receipts	67,508	(143,909)
Deferred capital asset contribution	(11,203)	29,681
	<b>(71,185)</b>	211,090
<b>Cash Flows From (Used In) Investing Activities</b>		
Purchase of capital assets	(19,650)	(212,134)
Disposal of capital assets	33,990	-
	<b>14,340</b>	(212,134)
<b>NET DECREASE IN CASH</b>	<b>(56,845)</b>	<b>(1,044)</b>
<b>CASH, Beginning of Year</b>	<b>166,322</b>	<b>167,366</b>
<b>CASH, End of Year</b>	<b>\$ 109,477</b>	<b>\$ 166,322</b>
<b>Cash consists of:</b>		
Cash	\$ 104,265	\$ 148,080
Cash - restricted (Note 4)	5,212	18,242
	<b>\$ 109,477</b>	<b>\$ 166,322</b>

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

# ROWING BRITISH COLUMBIA

## Notes to the Financial Statements Year Ended March 31, 2023

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### 1. OPERATIONS

Rowing British Columbia (the “Society”) is incorporated under the Societies 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”).

#### Basis of Presentation

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which may be 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.

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 of capital assets.

# ROWING BRITISH COLUMBIA

Notes to the Financial Statements  
Year Ended March 31, 2023

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## 3. SIGNIFICANT ACCOUNTING POLICIES (continued)

### Financial Assets and Liabilities

The Society's financial instruments, consisting of cash, accounts receivable, and accounts payable and accrued liabilities, are measured initially at fair value and subsequently at amortized cost (which approximates their fair values).

Transaction costs directly attributable to the acquisition or issue of a financial asset or financial liability that will be measured after acquisition or issue 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 their estimated useful life using the following methods and annual rates:

Computers and office equipment	Declining balance method	30%
Rowing equipment	Straight-line method	3 years
Umpire equipment	Straight-line method	3 years
Motor Vehicle	Straight-line method	15 years from the year of manufacturing

### Recognition of Receipts

The Society follows the deferral method of accounting for contributions.

Externally restricted contributions are deferred and recognized as receipts in the year in which the related eligible expenditures are incurred. Restricted contributions for the purchase of equipment are deferred and recognized as receipts on the same basis as the amortization of the assets acquired.

Unrestricted contributions are recognized as receipts when received.

Contributions approved but not yet received at the end of the reporting period are accrued if the amount can be reasonably estimated and collection is reasonably assured.

Receipts from self-generated revenue are recognized when performance of the related service is complete and collection is reasonably assured.

### 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.

## ROWING BRITISH COLUMBIA

### Notes to the Financial Statements Year Ended March 31, 2023

#### 4. RESTRICTED CASH

Restricted cash represents cash received for specific purposes from the Community Gaming Grants Branch of the Government of British Columbia and which must be maintained in a separate bank account. Disbursements of these funds are restricted to expenditures set out in the Community Gaming Grant agreement.

#### 5. CAPITAL ASSETS

	2023			2022
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computers and office equipment	\$ 21,465	\$ (17,950)	\$ 3,515	\$ 4,621
Rowing equipment	290,546	(208,056)	82,490	141,193
Umpire equipment	98,727	(60,704)	38,023	49,051
Vehicle	42,494	(11,910)	30,584	35,520
	<b>\$ 453,232</b>	<b>\$ (298,620)</b>	<b>\$ 154,612</b>	<b>\$ 230,385</b>

During the year ended March 31, 2023, the Society disposed of rowing equipment with a net book value of \$14,273 for gross proceeds of \$33,990.

#### 6. DEFERRED RECEIPTS

	2022 Deferred Receipts	Receipts	Eligible Expenditures	2023 Deferred Receipts
ViaSport	\$ 4,015	\$ 337,648	\$ (242,163)	\$ 99,500
Community Gaming Grant	18,242	59,500	(77,742)	-
Other restricted receipts	9,835	15,964	(25,699)	100
	<b>\$ 32,092</b>	<b>\$ 413,112</b>	<b>\$ (345,604)</b>	<b>\$ 99,600</b>

#### 7. DEFERRED CAPITAL ASSET CONTRIBUTIONS

	2022 Deferred Capital Asset Contributions	Capital Asset Purchases	Amortization	2023 Deferred Capital Asset Contributions
Community Gaming Grant	\$ 43,025	\$ 16,884	\$ (23,162)	\$ 36,747
Other grants	4,925	-	(4,925)	-
	<b>\$ 47,950</b>	<b>\$ 16,884</b>	<b>\$ (28,087)</b>	<b>\$ 36,747</b>



# ROWING BRITISH COLUMBIA

## Notes to the Financial Statements Year Ended March 31, 2023

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### 8. ECONOMIC DEPENDENCE

The Society receives a significant proportion of its funding from the Government of British Columbia and government agencies, primarily from the Community Gaming Grant Branch and from ViaSport. Should this funding be significantly reduced or ended, the Society may not be able to maintain its current programs and level of operations.

### 9. COMMITMENTS

The Society has the following annual commitments for the lease of its office space until March 31, 2025:

Fiscal Year	
2024	\$ 5,940
2025	\$ 6,210

### 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 and accounts receivable.

The Society limits its exposure to credit risk by only holding cash at reputable, insured financial institutions and holding only financial instruments of institutions with the highest credit rating. Accounts receivable consist primarily of 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 may be 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 the use of annual budgets.

### 11. REMUNERATION PAID TO DIRECTORS, EMPLOYEES AND CONTRACTORS

During the year ended March 31, 2023, the Society did not pay remuneration to any director and did not pay remuneration of at least \$75,000 to any employee or contractor. During the year ended March 31, 2022, the Society paid remuneration of at least \$75,000 to one employee (total remuneration of \$88,352).

## ROWING BRITISH COLUMBIA

Notes to the Financial Statements  
Year Ended March 31, 2023

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### 12. GOVERNMENT ASSISTANCE

During the year ended March 31, 2023, the Society received \$1,333 (2022 - \$109,548) through the Canada Emergency Wage Subsidy (“CEWS”) program of the Government of Canada which supported payroll expenses for eligible employers during the COVID-19 pandemic. The CEWS program funding has been recorded as a reduction in salaries and wages on the statement of operations.

During the year ended March 31, 2023, the Society received \$15,864 through the Canada Summer Jobs grant program. This funding has been recorded as a reduction in salaries and wages on the statement of operations.

On May 11, 2021, the Society received a \$60,000 loan from Royal Bank of Canada under the Canada Emergency Business Account program (the “CEBA Loan”). The CEBA Loan may be used to pay non-deferable operating expenses, does not bear interest, and carries a repayment incentive of up to \$20,000 if the CEBA Loan is repaid on or before December 31, 2023. The Society repaid the CEBA Loan on February 23, 2022, and recognized the repayment incentive of \$20,000 as government assistance on the statement of operations for the year ended March 31, 2022.



## Nominating Committee Report

In accordance with [By-Law Seven \(7\), Section 7.5 of the Rowing BC Constitution](#), the Board of Rowing BC appointed a Nominating Committee to prepare a slate of candidates for the positions of officers of the Society.

On August 18, 2023 the Rowing BC Nominating Committee, chaired by Rowing BC Board Director-at-Large Aaron Lattimer, distributed a [Call for Expressions of Interest](#) for the positions of Treasurer and Director(s)-at-Large to the Members of Rowing BC, and advertised the positions on the Rowing BC website, newsletter, social media and via word of mouth. Expressions of Interest were due by September 15, 2023 to the chair of the committee.

The Board of Directors currently consists of elected positions including President, Treasurer and six Directors-at-Large. In addition, the immediate Past President is a member of the Board. Terms are either one or two years with an objective to have the President and Treasurer elected in different years along with one half of the Directors at Large. Accordingly, the Treasurer and four Directors at Large have expiring terms this year and the positions are available for election. The Nominating Committee proactively looked to attract candidates possessing skills and experience in Fundraising, Sponsorships and Partnerships; Safe Sport; Diversity, Equity and Inclusion; and Board Governance.

A Nominating Committee Endorsed Slate of Candidates was released to the Rowing BC membership on September 29, 2023 with a final date of October 15, 2023 for additional nominations. No additional nominations were received. The following is the finalized Nominating Committee Endorsed Slate of Candidates for election at the 2023 Rowing BC AGM.

### **Treasurer (2-year Term)**

Brendan le Nobel - [Biography available here](#)

### **Director(s)-at-Large (2-Year Term)**

York Langerfeld - [Biography available here](#)

Cecilia Potter - [Biography available here](#)

Ingrid Vanderslice - [Biography available here](#)

Steve van Knotsenburg - [Biography available here](#)

Respectfully submitted,

2023 Rowing BC Nominating Committee



## Umpire Committee Report

This year has brought a lot of challenges to adequately staff regattas with sufficient numbers of umpires. Much of the Rowing BC Umpire Committee's time is spent on begging and borrowing to try and supply enough for a day, weekend, or sometimes 3 days in a row. We know the number of days and length of days is a hardship for many existing umpires and a deterrent for recruiting new umpires. Meanwhile, we are supplying umpires with equipment bags. Thank you Gord and Ge-an for taking care of all of these for the rest of us.

We in BC are fortunate to have 4 World Rowing umpires in our ranks with two names put forward to become World Rowing umpires, hopefully, in the near future.

### Recognition

We would like to acknowledge several umpires, who have retired from umpiring, for their service over the years, note the year they started umpiring:

Linda Milne - 1997	Pat Brand - 2016	Brian Clarke - 2016
Roberto Dosil - 2016	Lori Lumley - 2015	Bruce Nicmans - 2013
Phillip Steward - 2012	Ralph Quint - 2008	Marke Noble - 2010
Joy Fera - 2017	Jane Wrinch - 2016	

We would also like to welcome to our official licensed umpire ranks:

Susan MacDonald	Timmy Leung	Veronika Peacock
Jane McCall		

New Associate Umpires this year:

Sonja Lonne	Loraine McCulloch	Veronika Peacock
Dennis Rutherford	Kate Rutherford	

New Assistant Umpires this year:

Andrew Johnstone	Cindy Lundy	Fred Blue
Conlin McCabe	Elizabeth Wilson	

Umpire Statistics: Umpire Statistics for 2023 as of September 15

Assistant Umpires: 15

Associate Umpires: 18

Level 2 Umpires: 26

Level 3 Associate Chief Umpires: 3

Level 3 umpires: 16



#### Regattas:

Number of regattas booked for 2023 (including ones out of province that BC umpires attend): 37

Number of regattas booked but cancelled: 2

1 day regattas: 22

2 day regattas: 11

3 day regattas: 6

More than three days: 1

Number of days worked by individual umpires throughout the year varies from 1 to 34. Quite a few umpires worked 15- 30 days in the year, to date, and the year is not over yet.

We have once again been able to travel to the US for umpiring at their regattas. We sent umpires to 3 US regattas this year. Keep these in mind if you would like to experience this next year. We also get invited to out of province regattas. This year we sent umpires to Ontario and to Alberta.

#### Resources

Rowing BC website has all the information needed to complete your Safe Sport training resources. All umpires are required to take this course and to complete Rowing Canada Aviron's screening process.

The Rowing BC website also has all the resources you need to improve your skills and, if you wish, to help in your journey to becoming a Chief Umpire. Jury sign ups can be made at any time. Consult the google docs Regatta Signups spreadsheet and send an email to the umpire committee with your availability for regattas.

#### Rowing BC Committee Elections

We are going to have elections for four spots this year. All licensed umpires can come and join the committee.

Returning for the second year of their terms:

Sheree Moffatt and Ge-An Rijniersce

Thank you for your service to Margaret Shorter, Tim Henderson, Gord Sund.

Respectfully submitted on behalf of the Rowing BC Umpire Committee

Sheree Moffatt (Chair)



## Coastal Rowing Development Task Force/Committee Report

The Rowing BC Coastal Rowing Development Task Force submitted new Terms of Reference to the Board. The acceptance saw the Task Force become a Committee on September 27.

The Task Force has included York Langerfeld (Board support), Lisa Tschannen (staff support), Janice Mason, David Miede, Annette O’Shea, Marla Weston, Katie Bahain-Steenman. Michelle Boss (staff support) joined the group in July.

The CRDTF has met five times so far in 2023, with at least one more meeting scheduled.

Four Coastal Rowing Regattas were run in British Columbia in 2023:

- Cadborosaurus - April 23 - Cadboro Bay – 26 entries, 9 clubs (notably, 7 masters women’s quads)
- Western Canadian Beach Sprint Championships – June 3-4 – Colwood Waterfront – 18 entries, 8 clubs. Winners of CM1x, CW1x and CMix2x were selected to Team Canada for the World Beach Games in Bali, Indonesia.
- Cascadia Beach Sprint Championships – August 6 – Locarno Beach, Vancouver – 17 entries, 10 clubs
- Race Around the Rock - August 27 - Salt Spring Island – 7 Teams consisting of 60 participants aged 15-79.

Coastal Come Try Events in BC in 2023

- OARCA hosted all three days of RCA’s Come Try weekend (May 26-28) with a total of 67 participants. 15 were experienced rowers trying coastal and the other 52 were new to rowing.
- Rowing BC hosted a Come Try adjacent to the Western Canadian Beach Sprint Championships. Unfortunately, due to an error with advertising, there were only 3 participants.
- Cascadia Regatta Association and Rowing BC hosted a Come Try the day before the Cascadia Beach Sprint Championships. There were 38 participants. 23 were experienced rowers wanting to try beach sprints and 15 were new to rowing.

2023 Coastal Event Participation Numbers in BC				
Event Type	Total	Male	Female	U25
Beach Sprint Regatta	41	24	17	12
Endurance Regatta	126	56	70	42
Come Try	105	no data	no data	23



The CRDTF recognizes the work that has been done by local clubs and organizing committees to help develop coastal rowing. Rowing BC has assisted in the following way:

- Supporting sanctioning of coastal regattas
- Posting the regatta calendar
- Highlighting coastal regattas on social media and the Rowing BC website
- Identifying which clubs offer coastal programming on the Rowing BC website

Although the Rowing BC Coastal Development Camp in Penticton was not financially viable in 2023, the CRDTF would like to see Rowing BC host coastal camps in 2024. By looking at the calendar and placing events strategically, they could be successful.

The CRDTF also recommends that Rowing BC pursue the following discussions to support further development of coastal rowing:

- Dialogue between Umpire Committee and Coastal Rowing Committee to create realistic expectations for safety measures at coastal regattas. Specifically, the number of safety boats required should be reevaluated.
- Recommendation to RCA to permit multi-hull/open (ie: paddling) categories for special events and regattas. Allowing paddling in some events would create opportunities for more interactions with First Nations, more successful coastal endurance regattas, and greater visibility.
- In conjunction with the previous point, a recommendation that RCA permit single day/event-based membership.
- Conversations between clubs that own coastal equipment to maximize the usage of the limited number of hulls in BC.

Submitted by Staff on behalf of the 2023 Coastal Rowing Development Task Force/  
Coastal Rowing Committee



## **Diversity, Equity and Inclusion Committee Report**

The Diversity, Equity, and Inclusion (DEI) Committee was established by Rowing BC in 2021 to research and recommend actions that will further promote a culture of diversity, equity, and inclusion throughout the rowing community in BC.

This committee has chosen to increase the frequency of meetings and has been meeting on a monthly basis for most of 2023. Committee members include Kiana Bonamin, Hande Gurses, La Vern Richards, Roberta Rodgers, Ingrid Vanderslice (Board Support), and Lisa Tschannen (Staff Support).

Much of 2023 has been spent in gathering and sorting information. The committee has felt it important to gather data from the rowing community in order to direct further plans. To that end, a questionnaire was created and shared to get basic demographic information and thoughts on DEI concepts and projects from Rowing BC members. 142 responses were received. Since then, the committee has been working to digest that information and pull the valuable and constructive ideas for further discussion. The work has been sometimes heavy, but good will come of it.

Plans for the fourth quarter of 2023 and through 2024 include:

- Gathering information about how Grow Rowing participants and clubs have continued their relationships.
- Use existing organizational examples (e.g. LoveRowing and the Pocock Foundation) to develop inclusion funding, infrastructure, and reach.
- Creating materials for clubs to use for onboarding of new members in a way that promotes a safe and inclusive culture.
- Development of curricula and programs to include rowing in schools.

The DEI Committee has connected using a WhatsApp group and a shared drive to share information, resources, new ideas, and development opportunities.

Submitted by Staff on behalf of the 2023 Diversity, Equity and Inclusion Committee





## Interior Rowing Development Committee Report

The Rowing BC Interior Rowing Development Committee is intended to include representation from each of the Rowing BC Member Organizations in the Interior region. This currently includes David Miede (Shuswap), Janine Chan (Kamloops), Kim Shea (Nelson), Leslie Manders (Kelowna), Glen Stiven (Vernon), Roberta Rodgers (Rockies), Robin Hotchkiss (Lake Windermere), Sonja Lonne (Staff Support – until July), Michelle Boss (Staff Support – from July), and Ingrid Vanderslice (Board Support).

This group has met three times via Zoom, and exchanged many additional emails. Focus in 2023 included the following projects:

- School visits from Olympic gold medalist, Andrea Prose.
- Development Camp in Vernon which was very successful.
- Interior/Northern Exposure to Rowing Initiatives that saw Come Try events in Prince George, Vernon, Penticton, Christina Lake, Nelson, Grand Forks, and 108 Mile House

There has been continued interest from the contact in 100 Mile House to restart the South Cariboo Rowing Club. Michele Spence in 100 Mile House is interested in doing a Learn to Row Coach workshop in order to be qualified to kickstart some programming with local schools. She is also working on securing a location to store boats.

At Christina Lake, Jon Worth is leading the work to create a new club. Rowing BC connected him to David Miede to discuss equipment and for general support. Jon was also directed to information on what is needed to become a rowing club in BC.

Trailing of large boats continues to be a challenge for Interior clubs. Rockies Rowing Club is working to refurbish a trailer which can potentially be shared with other clubs. Kamloops has a trailer that needs a bit of work and could offer it for use if there was a driver and vehicle to tow it.

The Interior Rowing Development Committee plans to meet again at the end of November to provide input into desired support from Rowing BC in the coming year. Building off the success of Vernon's 2023 Development Camp, there is interest in more camps in the interior next year. The plan for the November meeting is to identify the best times to bring interior clubs together to support camps and interior regattas.

This committee continues to provide a positive space for important dialogue about the unique needs of this region, ensuring connections and lines of communication stay open between the key leaders of each local rowing organization, and with Rowing BC.

Submitted by Staff on behalf of the 2023 Interior Rowing Development Committee



## Regatta Committee Report

The Rowing BC Regatta Committee currently includes Michelle Boss (Staff Support, Chair), Rick McDougall, Ge-An Rijniersce, Lauren Wilkinson, Scott Parfitt (Rowing BC President), York Langerfeld, and Terry Paul (Staff Support)

Under regular circumstances, the Regatta Committee functions to:

1. To recommend sanction approvals for regattas in BC; and
2. To establish standardized elements of regatta planning and enhance execution of sanctioned regattas based on the needs of participants.

In 2023, the focus of the Regatta Committee was entirely on ensuring that Local Organizing Committees (LOCs) were able to receive their sanction application approval with appropriate lead times before each event date.

Sanctions by the numbers January-December 2023:

- 32 regatta sanction applications received.
- 1 application subsequently withdrawn.
- 31 sanctions approved.
  - 2 were Indoor Regattas
  - 4 were Coastal Regattas
  - 2 were RCA National Events
  - 2 were cancelled (Head of Shawnigan - weather; Nelson Regatta - lack of entries)

Submitted by Staff on behalf of the 2023 Rowing BC Regatta Committee



## **Para Rowing Task Force**

The Rowing BC Para Rowing Task Force was created in early 2023 in order to support and develop para rowing throughout BC. The taskforce includes Meghan Montgomery (Board Support), Lisa Tschannen (Staff Support), Terry Paul (Staff Support), Alia Zawacki (Staff Support), Drew Edwards (Community Support), Kyle Frederickson (Community Support), and Leanne Savage (Community Support). The taskforce has met four times so far in 2023.

The Para Rowing Task Force decided early on to begin working on ways to make it easier for local rowing organizations to include para rowing in their spaces.

Work that is developing for the Para Rowing Task Force includes:

- Adapting the Steadward Centre's Becoming Para Ready materials for easy use for rowing.
- Providing checklists and consultations around making a local rowing space safe and welcoming for para participants.

Members of the Para Rowing Taskforce have been provided with training opportunities to develop a common framework for understanding the needs of both para athletes and the local organizations that will provide rowing for them.

Submitted by staff on behalf of the Rowing BC Para Rowing Task Force