



RCA'S PURPOSE

Inspire Canadians through the sport of rowing; promote physical and mental wellbeing; foster safe, diverse and vibrant communities across Canada; create opportunities and pathways for Canadians to be the best they can be.

RCA'S VISION

Rowing Canada Aviron leads rowing in Canada as a trusted partner and role model. A vibrant community of thriving clubs and events, embracing multi-disciplines of indoor, beach, coastal, touring and flat-water rowing. Rowing is a social, diverse, safe and inclusive sport for all Canadians. A model for sport as a driver of physical and mental wellbeing, with a focus on individual growth, and the opportunity for Canadians to be at their best at home and abroad.

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RCA PRESIDENT REPORT

Reflecting over the past 12 months, it has been a year of adaptation, innovation and a willingness to look at rowing through a different lens as we endeavoured to stay connected throughout the year. The COVID-19 pandemic continued to curtail activities outside of our homes but that didn't curtail new thinking!

Nationally, RCA launched The Great Indoors, which included six weekly challenges to motivate indoor rowers. The RCA Indoor Rowing App was developed and initiated to encourage participation by including instructional videos for new indoor rowers and training plans for active indoor rowers! These training initiatives led to the virtual rowing competitions that were unique and well received. The Canadian Indoor Rowing Championships, the Row to Tokyo Team Challenge and the Cascadia RCA Masters Challenge engaged rowers of various levels to compete while we were confined to homes during the pandemic.

As we returned to the water, the RCA Beach Sprint Trials were established, a three-part series launched in Nova Scotia, to Ontario and culminating in British Columbia resulting in three Canadian athletes qualifying for the World Beach Sprints in Portugal! Congratulations to Brienne Miller who brought home a gold medal in the women's solo (CWIX) event!

More on water opportunities began to open up in August and a number of regattas gave seasoned rowers and novices alike opportunities to enjoy rowing on the water again. The fall season incorporated fun regattas for novices and competitive regattas as well, culminating with the National Rowing Championships in November in Victoria.

The RCA Emergency Relief Fund and recovery grants were beneficial to a number of clubs across Canada for a variety of purposes - each to fit the needs of the club. Also, they supported new initiatives to encourage more people to row. The Coastal Rowing Development Project at the Kingston Rowing Club, the Oar Board initiative at the Toronto Argonauts Club and the Community Rowing Program at the False Creek RC in Vancouver were outreach programs that garnered new participants to our sport.

RCA CEO, Terry Dillon captured, in his report, our collective sentiments of pride for our Olympic and Paralympic teams this year along with our NextGen teams who represented Canada so well on the world stage.

In closing, thank you to the RCA staff who work tirelessly to create, rework and refine services and products that bring us closer together. Also, congratulations to the rowing communities across Canada for their perseverance through this pandemic. Complicated processes, varying government guidelines and this persistent virus have made access to our favourite sport difficult but not unachievable. Thank you to all for pulling your oar through the water to grow rowing in Canada.

CAROL PURCER • PRESIDENT

CEO REPORT

Throughout the last several months, we have seen the most amazing generosity and spirit from our community. The harsh realities of dealing with the impact of COVID-19 could have pulled us apart but has in fact brought us closer together. If there has been a positive outcome from the pandemic it has been an increase in collaboration between Rowing Canada Aviron, our Provincial Rowing Associations, and our Member Clubs.

As we reflect on the work that was done this last year, there are too many people to recognize here, but I must mention Dr Mike Wilkinson and Jen Fitzpatrick, for their tireless support in helping our community navigate the pandemic. We saw more than 90 of our 130 members able to run programming at a time when many other organizations were unable to operate. **Everyone deserves a medal for what it took to navigate the last 18 months.**

Speaking of medals, it has been a summer of success both in Tokyo, at the U23 and U19 World Rowing Championships, and, more recently, for Brienne Miller, at the World Rowing Beach Sprint Finals in Portugal. It is particularly pleasing to see our NextGen men excel with success in the U19 pair in Plovdiv, and the U23 four in Racice.

I know we all feel proud of our Tokyo athletes, for their performances and for the medals that they brought home. We qualified the largest team since 1996, and then navigated a pandemic, dealt with a postponement of the Games, and were still able to show up on the start line as well prepared as any team—an incredible achievement which was only possible because of the commitment and effort of a talented and tireless coaching team and support and leadership from RCA's high performance staff. We watched many memorable performances, but special congratulations go to our gold medal winning women's eight and bronze medal winning women's pair. It was especially pleasing to see Michelle Darvill, coach of the women's eight, be recently named Coach of the Year by the Coaching Association of Canada.

As we look forward as a sport, we are excited about a set of Strategic Priorities that will see a focus on growth and a diversification of our sport. The consultation and work we did this last year have made it clear there is an appetite and commitment from our membership to embrace new disciplines, such as coastal, beach sprints, indoor, and virtual rowing. We have laid the groundwork, through the Safe Sport Framework and the Every Coach Certified initiative, for a safe and more inclusive sport, where athlete wellbeing is central to how we operate.

I would like to thank the Rowing Canada Aviron Board for their support and vision, and our President, Carol Purcer for her wisdom and her tireless leadership. It has been a pleasure to work with a group aligned around a direction and so prepared to challenge the status quo.

I would like to acknowledge and thank all our RCA staff and my team - Jen Fitzpatrick, Adam Parfitt, and Kim Bell - without whom I couldn't hope to do my job. It has been difficult and challenging but continues to be incredibly rewarding.

Finally, I want to recognize that rowing in Canada can only operate because of the countless hours given freely by volunteers - the coaches, the officers, the officials, the umpires - all of you that make the running of our clubs and events possible. I am looking forward - as I know we all are - to not just seeing us all in little "zoom boxes", but actually spending time with everyone again!

TERRY DILLON • CEO

TREASURER'S REPORT

FOR THE YEAR ENDED – MARCH 31, 2021

The audited financial statements for the Canadian Amateur Rowing Association for the year ended March 31, 2021, were provided for your review and approval. The following is a summary of the year's results:

1 The excess of revenue over expenses for the year from operations was \$362,162 compared to our initial budgeted loss of \$2,029.

2 Many factors attributable to Covid impacted the net results. As we are all aware the Covid restrictions delayed the Olympics and Paralympics, cancelled regattas and events and restricted programs and initiatives.

3 We were fortunate to receive \$1,234,500 of Covid-19 Emergency Relief Funding and the initial wage subsidy grant for \$24,997. These funds allowed us to provide support to the domestic clubs and programs, support the cost of staff communications and working from home and the cost of the PPE requirements. They also allowed us to broaden our member communications and develop online initiatives and programs. The HP side was burdened with operating 3 programs at once, those being Tokyo 2020, Paris 2024 and Para Tokyo 2020 and the inability to utilize one facility; instead operating with 3 and in effect 3 athlete bubbles. The primary reason we have a surplus is that \$470,924 was spent in capital (see note 4) to broaden the operational assets to run the 3 HP groups. In 2021 \$100,949 was amortized on these assets and the residual will be amortized over the next 3-5 years.

4 With the cancellation of regattas and events we had a \$261,587 reduction in membership fees, no competition and camp registrations revenue, a drop of \$335,268 in events, fundraising and donations (such as conference etc.) and the sport association and foundations decline of \$129,568 (such as Henley Corporation and RBC Training Ground – which was deferred see below).

5 You will note that Sport Canada, Canadian Olympic Committee and RBC Training Ground revenue reduced by \$1,498,928 (note 5) as we were able to defer it to fiscal 2022. This is offset by the reduction in HP cost as no qualifying regattas (World Cups etc.) were attended in the summer of 2020 and the Olympics and Paralympics deferred to 2021.

6 In the schedule 2 cost there is additional staffing cost due to 3 training centres and the deferral of the Tokyo Olympics & Paralympics. The events and camps as noted were not attended and the cost deferred and there was an increase in athlete support.

7 The Membership Services cost increased net is \$263,072 and as explained in Note 11 represents the Membership Emergency Relief Support and Grants.

8 The Governance and National Operations increase of \$\$95,373 is attributable to the PPE, other Covid workplace requirements, and Safe Sport legal cost.

9 The cash resources on March 31, 2021, were \$2,740,972 and are a result of the deferred revenue of \$1,498,928, reduced accounts receivable, the larger accounts payable at year end and our Fund's surplus.

10 Our Fund balances comprised of those Invested in Capital Assets, Internally Restricted and Unrestricted on March 31, 2021, were \$1,559,487.

For all the staff and athletes at Rowing Canada Aviron this was a very difficult year and without question they pulled together to produce a successful year financially, operationally, and internationally. We as members should be proud of this team at RCA and what it achieved.

Respectfully Submitted
Thomas B. Hawker
Treasurer • Rowing Canada Aviron

TOKYO 2020 OLYMPIC AND PARALYMPIC GAMES

Olympic Games – Tokyo, Japan

W8+ GOLD

Kristen Kit
Avalon Wasteneys
Sydney Payne
Madison Mailey
Susanne Grainger
Christine Roper
Andrea Proske
Kasia Gruchalla-Wesierski
Lisa Roman

W1x 8TH

Carling Zeeman

M4- 8TH

Jakub Buczek
Will Crothers
Luke Gadsdon
Gavin Stone

Spares

Joshua King
Ivy Elling Quaintance
Trish Mara
Morgan Rosts
Rebecca Zimmerman

W2- BRONZE

Hillary Janssens
Caileigh Filmer

M1x 9TH

Trevor Jones

Coaches

Dick Tonks
Michelle Darvill
Jeremy Ivey
Phil Marshall
Terry Paul

M2- 4TH

Conlin McCabe
Kai Langerfeld

LM2x 10TH

Patrick Keane
Maxwell Lattimer

W2x 6TH

Jessica Sevick
Gabrielle Smith

W4- 10TH

Stephanie Grauer
Nicole Hare
Jennifer Martins
Kristina Walker

LW2x 12TH

Jennifer Casson
Jill Moffatt

Paralympic Games – Tokyo, Japan

PR3 Mix4+ 8TH

Kyle Frederickson
Bayleigh Hooper
Andrew Todd
Victoria Nolan
Laura Court

PR2 Mix2x 12TH

Jessye Brockway
Jeremy Hall

Coaches

John Wetzstein

HIGH PERFORMANCE RESULTS – 2021

World Rowing Beach Sprints Championships – Oeiras, Portugal

CW1x GOLD

Brianne Miller

CMix2x (lost In quarterfinal)

Aubrey Oldham and
Sarah Pidgen

Coaches

Jenna Pelham

CM1x (lost In quarterfinal)

Aubrey Oldham



World Rowing U23 Championships – Racice, Czech Republic

M4- GOLD Liam Keane Adam Krol Peter Lancashire Jack Walkey	W2x 12TH Abigail Dent Lucy Black	Non-Travelling Spares Haydn Thomas Connor Attridge Michael Caryk Dane Halkiw
W2- 4TH Alexis Cronk Kirsten Edwards	LM2x 12TH Samuel Weinstein Zimbel Thomas Markewich	Coaches Isolda Penney Maksym Kepsykk Matthew Weaver Sergio Espinoza
LW2x 9TH Karissa Riley Sophie Inkpen	M1x 14TH Steven Rosts	
W4x 11TH Elisa Bolinger Grace VandenBroek Katie Clark Maya Meschkuleit	M2x 15TH Raphael Berz Samuel Stewart	

World Rowing Junior Championships – Plovdiv, Bulgaria

M2- BRONZE Matteo Banducci Alexander Gonin	W2x 10TH Jana Peachey Madeleine Lauriault	M4x 21ST Adrian Breen Giancarlo DiPompeo Payton Gauthier Shane Keagan
W4- 7TH Ellie Sousa Firinne Rolfe Sophie Gower Ellexi Fulton	W4X 10TH Fiona Elliott Hannah Elliott Teagan Orth Anna Pamenter	Coaches Katie Steenman Mary Rao Pat Cody Greg Szybka



Canadian University Championships – Welland, ON

The Canadian University Rowing Association (CURA), alongside with Brock University hosted the Canadian University Rowing Championships (CURC) held at the Welland International Flatwater Centre from November 6th to 7th. Twenty-one universities with 142 entries from across the country took part in this year's championships.

WOMEN'S POINT TOTAL

University of British Columbia 114 points - 1st

University of Victoria 104 points- 2nd

Western University 93 points 3rd

MEN'S POINT TOTAL

University of Victoria 114 points – 1st

University of British Columbia 106 points – 2nd

Brock University 87 points – 3rd

The University of British Columbia won the women's banner and the University of Victoria won the men's banner.

Piper Battersby (University of Victoria) won Female Rower of the Year

Liam Smit (University of British Columbia) won Male Rower or the Year

Aalbert Van Schothorst (UVIC) won the award for Men's Coach of the Year.

Jane Gumley (UVIC) and Stu McKenzie (Ottawa) were named Women's Coach of the Year.

Philip Hedrei was presented the President's Award

NATIONAL ROWING CHAMPIONSHIPS RESULTS

WOMEN'S SINGLE SCULLS

Marilou Duvernay Tardif (QC) • **GOLD**
*SILKEN LAUMANN PLATE WINNER
Grace VandenBroek (ON) • **SILVER**
Shannon Kennedy (ON) • **BRONZE**

U23 WOMEN'S SINGLE SCULLS

Grace VandenBroek (ON) • **GOLD**
Katie Clark (BC) • **SILVER**
Hailey Mercuri (ON) • **BRONZE**

JUNIOR WOMEN'S SINGLE SCULLS

Cait Whittard (ON) • **GOLD**
Autumn Crowe (ON) • **SILVER**
Leah Miller (MB) • **BRONZE**

LIGHTWEIGHT WOMEN'S SINGLE SCULLS

Karissa Riley (AB) • **GOLD**
Mary Law (BC) • **SILVER**
Ehren Paterson (BC) • **BRONZE**

U23 LIGHTWEIGHT WOMEN'S SINGLE SCULLS

Karissa Riley (AB) • **GOLD**
Mary Law (BC) • **SILVER**
Ehren Paterson (BC) • **BRONZE**

PR1 WOMEN'S SINGLE SCULLS

Ebba Einarsson (BC) • **GOLD**

PPR2 WOMEN'S SINGLE SCULLS

Jessye Brockway (BC) • **GOLD**
*LAGOA RIO TROPHY WINNER
Sierra Roth (AB) Silver • **SILVER**
Stacey Tetz (BC) Bronze • **BRONZE**

MEN'S SINGLE SCULLS

Curtis Ames (AB) • **GOLD**
*DEREK PORTER TROPHY WINNER
Sam Stewart (ON) • **SILVER**
William Simpson (ON) • **BRONZE**



U23 MEN'S SINGLE SCULLS

Sam Stewart (ON) • **GOLD**
William Simpson (ON) • **SILVER**
Andrew Hubbard (AB) • **BRONZE**

U23 LIGHTWEIGHT MEN'S SINGLE SCULLS

Stephen Harris (ON) • **GOLD**
Thomas Markewich (SK) • **SILVER**
Emerson Crick (NS) • **BRONZE**

JUNIOR MEN'S SINGLE SCULLS

Payton Gauthier (ON) • **GOLD**
Giancarlo DiPompeo (ON) • **SILVER**
Owen Bartel (ON) • **BRONZE**

LIGHTWEIGHT MEN'S SINGLE SCULLS

Stephen Harris (ON) • **GOLD**
Thomas Markewich (SK) • **SILVER**
Emerson Crick (NS) • **BRONZE**

PR1 MEN'S SINGLE SCULLS

Mike Sienen (BC) • **GOLD**
David Sagal (AB) • **SILVER**

WOMEN'S PAIR

Kirsten Edwards & Alexis Cronk (BC) • **GOLD**
*KATHLEEN HEDDLE & MARNIE MCBEAN PLATE WINNERS
Olivia McMurray & Kendra Hartley (AB) • **SILVER**
Jessie Loutit & Karen Lefsrud (AB) • **BRONZE**

U23 WOMEN'S PAIR

Kirsten Edwards & Alexis Cronk (BC) • **GOLD**
Shaya De Paiva & Gabrielle Yarema (AB) • **SILVER**
Mikaela Holthuis (AB) & Nicole Cusack (BC) • **BRONZE**

JUNIOR WOMEN'S PAIR

Gabriella Worobec (AB) & Stella Fraser (BC) • **GOLD**
Mira Calder & Teagan Anne Blue (BC) • **SILVER**
Jacquie Groenewegen & Ava Semeniuk (ON) • **BRONZE**

MEN'S PAIR

Peter Lancashire & Jack Walkey (BC) • **GOLD**
*GEORGE HUNGERFORD & ROGER JACKSON TROPHY WINNERS
Steven Rosts & Adam Krol (ON) • **SILVER**
Alexander Gonin & Mattijs Holler (BC) • **BRONZE**

U23 MEN'S PAIR

Peter Lancashire & Jack Walkey (BC) • **GOLD**
Steven Rosts & Adam Krol (ON) • **SILVER**
Alexander Gonin & Mattijs Holler (BC) • **BRONZE**

JUNIOR MEN'S PAIR

Grayson Laycock & Max Pally (SK) • **GOLD**
Alexander Joiner & Ellington Peacock (BC) • **SILVER**
Edison Luke & Connor Bohlmann (BC) • **BRONZE**



OUR COMMUNITY

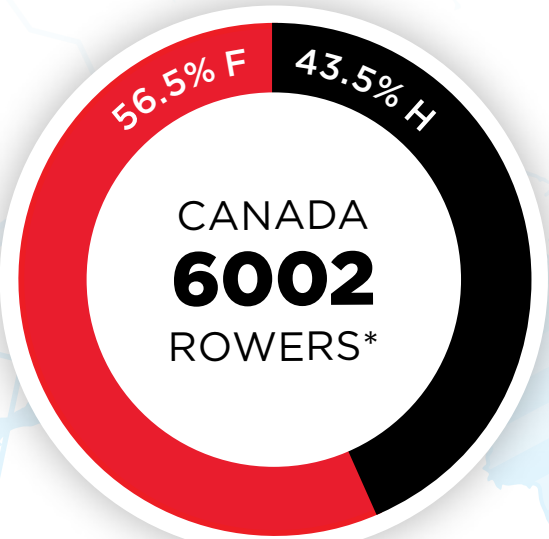
DEMOGRAPHICS AND NATIONAL ACTIVITY

150 RCA member organizations in 2021:

- 127 Clubs
- 10 Provincial Rowing Associations
- 13 Special Associations

There were **no new member organizations** of RCA in 2021

73 para rowers nationwide.

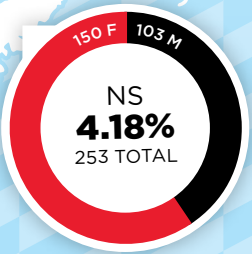
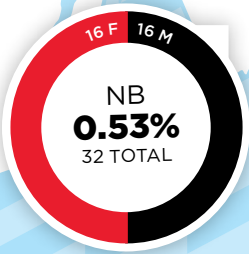
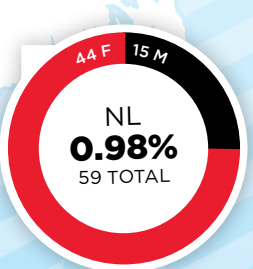
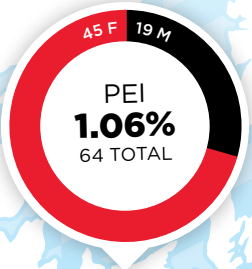
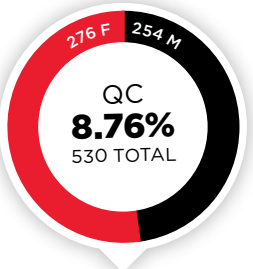
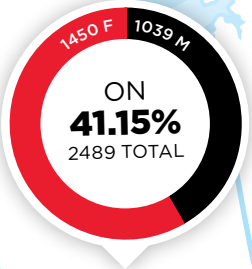
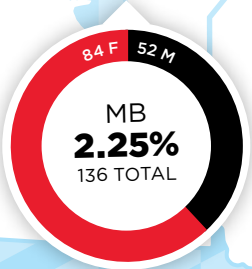
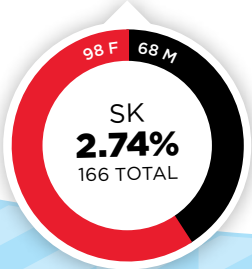
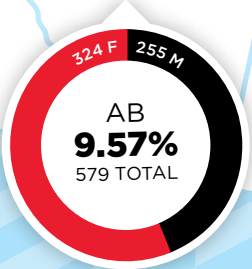
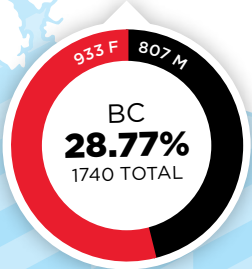


• Number of rowers registered for programs from April 1, 2020 – March 31, 2021

27 RCA MEMBER ORGANIZATIONS WITH **0 PARTICIPANTS**

86 RCA MEMBER ORGANIZATIONS BETWEEN **1-100 PARTICIPANTS**

15 RCA MEMBER ORGANIZATIONS BETWEEN **101-500 PARTICIPANTS**



DATA SET 1 *Number of Registered Participants from April 1st, 2020 to March 31st, 2021 by province. Many individuals registered with more than one organization throughout this time period. Accordingly, the following organization numbers contain duplicate participants. (Eg. If an individual rowed in AB and BC, they are counted in both provincial breakdowns)

10% (13/128) OF OUR CLUBS/SPECIAL ASSOCIATIONS SAW GROWTH IN PARTICIPANTS WHEN COMPARED TO THE 2019-2020 FISCAL YEAR.

DEMOGRAPHICS

DATA SET 2 RCA Member Organizations with no Participants from April 1st, 2020 to March 31st, 2021.

BRITISH COLUMBIA

GREATER VICTORIA YOUTH ROWING SOCIETY (GVYRS)

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -445

LILLOOET ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -29

SHUSWAP ROWING AND PADDLING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -9

SIMON FRASER UNIVERSITY ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -20

SOUTH CARIBOO ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -5

ST. MICHAELS UNIVERSITY SCHOOL

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -39

UNIVERSITY OF THE FRASER VALLEY ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -9

WHISTLER ROWING CLUB

M: 0 F: 0 TOTAL: 0 NOT LISTED IN 2020

ALBERTA

LEDUC BOAT CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -1

UNIVERSITY OF ALBERTA ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -2

ONTARIO

BROCK ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -84

HALDIMAND GRAND RIVER ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -31

HATCHETS TRAINING CENTRE

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -7

MUSKOKA ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -46

NIAGARA ROWING SCHOOL

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -68

QUEEN'S UNIVERSITY ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -37

ROYAL MILITARY COLLEGE

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -31

TILLSONBURG ROWING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -10

TORONTO SCULLING CLUB

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -9

TRINITY COLLEGE SCHOOL

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -31

UNIVERSITY OF TORONTO ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -56

UPPER CANADA COLLEGE ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -62

UPPER OTTAWA VALLEY BOAT CLUB

M: 0 F: 0 TOTAL: 0 NOT LISTED IN 2020

QUEBEC

CLUB D'AVIRON DE L'UNIVERSITÉ DE MONTRÉAL

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -33

CLUB D'AVIRON DE LA CAPITALE

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -26

MCGILL UNIVERSITY ROWING

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -48

NEWFOUNDLAND

LABRADOR WEST ROWING ASSOCIATION

M: 0 F: 0 TOTAL: 0 19/20-20/21 COMPARISON: -91

DATA SET 3 Number of Registered Participants at RCA Member Organizations with 1-100 Participants from April 1st, 2020 to March 31st, 2021. Some individuals registered with more than one organization during this time period. Accordingly, the following organization numbers may contain duplicate participants. (Eg. If an individual rowed at Argonaut Rowing Club and Antigonish Rowing Club they are counted in both club breakdowns).

BRITISH COLUMBIA

MAPLE BAY ROWING CLUB

M: 10 F: 37 TOTAL: 47 19/20-20/21 COMPARISON: -50

NANAIMO ROWING CLUB

M: 24 F: 36 TOTAL: 60 19/20-20/21 COMPARISON: -37

NELSON ROWING CLUB

M: 13 F: 19 TOTAL: 32 19/20-20/21 COMPARISON: -62

BRITISH COLUMBIA

VERNON ROWING & DRAGON BOAT CLUB



BRENTWOOD COLLEGE SCHOOL



NICOMEKL ROWING CLUB



BURNABY LAKE ROWING CLUB



INLET ROWING CLUB



SHAWNIGAN LAKE ROWING CLUB



UNIVERSITY OF BRITISH COLUMBIA ROWING



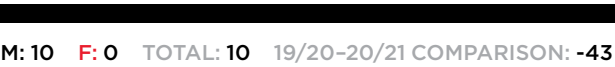
SALT SPRING ISLAND ROWING CLUB



KELOWNA ROWING CLUB



VANCOUVER COLLEGE ROWING



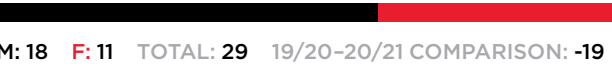
CLAREMONT SPORTS INSTITUTE ROWING ACADEMY



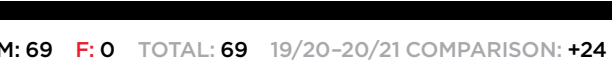
FORT LANGLEY COMMUNITY ROWING CLUB



FORT LANGLEY YOUTH ROWING SOCIETY



ST. GEORGES SCHOOL



FRASER VALLEY ROWING CLUB



ROCKIES ROWING CLUB



KAMLOOPS ROWING CLUB



LAKE WINDERMERE ROWING CLUB



DEEP COVE ROWING CLUB



DELTA DEAS ROWING CLUB



FALSE CREEK ROWING CLUB



UNIVERSITY OF VICTORIA ROWING CLUB



DELTA TIDEWAY SCULLING ASSOCIATION



SALISH SEA COASTAL ROWING CLUB



ALBERTA

LAKELAND ROWING CLUB



UNIVERSITY OF CALGARY ROWING CLUB



CENTRAL ALBERTA ROWING CLUB



MANITOBA

KENORA ROWING CLUB



PINAWA SAILING AND ROWING CLUB



PRAIRIE FIRE ROWING CLUB INC.



WINNIPEG ROWING CLUB



SASKATCHEWAN

LLOYDMINSTER ROWING CLUB



PRINCE ALBERT DRIFTERS ROWING CLUB



REGINA ROWING CLUB



SASKATOON ROWING CLUB



ONTARIO

SUDBURY ROWING CLUB



NIAGARA FALLS ROWING CLUB



LASALLE ROWING CLUB



THUNDER BAY ROWING CLUB



NOTRE DAME ROWING CLUB



RIDLEY COLLEGE ROWING CLUB



ORILLIA ROWING CLUB



BRANKSOME HALL ROWING



GEORGIAN BAY ROWING CLUB



RIDLEY GRADUATE BOAT CLUB



HAVERGAL ROWING CLUB



OTTAWA NEW EDINBURGH CLUB



BURNSTOWN ROWING CLUB



QUINTE ROWING CLUB



ST. LAWRENCE ROWING CLUB



COLLINGWOOD ROWING CLUB



OWEN SOUND ROWING CLUB



BROCKVILLE ROWING CLUB



WELLINGTON SCULLING CLUB



CORNWALL ROWING CLUB



SEVERN RIVER ROWING CLUB



DURHAM ROWING CLUB



LEANDER BOAT CLUB



CAMBRIDGE ROWING CLUB



LONDON WESTERN ROWING CLUB



NIPISSING UNIVERSITY ROWING CLUB



PETERBOROUGH ROWING CLUB



BARRIE ROWING CLUB

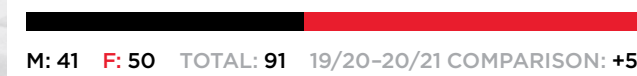


ISLAND LAKE ROWING CLUB



QUEBEC

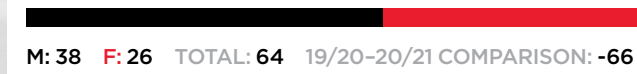
CLUB D'AVIRON TERREBONNE-GPAT



AVIRON KNOWLTON / KNOWLTON ROWING



AVIRON LACHINE (CLUB D'AVIRON LACHINE)



CLUB D'AVIRON DE LAVAL

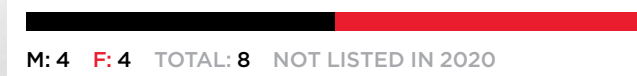


NEW BRUNSWICK

KENNEBECASIS ROWING CLUB



FOUR BRIDGES ROWING CLUB



UNIVERSITY OF WESTERN ONTARIO BOAT CLUB



ONTARIO ADVENTURE ROWING



CLUB D'AVIRON D'ALMA



CLUB D'AVIRON DE BOUCHERVILLE



CLUB D'AVIRON DE SHERBROOKE



CLUB D'AVIRON WATERLOO



NEWFOUNDLAND

ST. JOHN'S ROWING CLUB



NOVA SCOTIA

NORTH STAR ROWING CLUB

M: 22 F: 26 TOTAL: 48 19/20-20/21 COMPARISON: -27

ANTIGONISH ROWING CLUB

M: 10 F: 13 TOTAL: 23 19/20-20/21 COMPARISON: -18

LYC ROWING

M: 4 F: 12 TOTAL: 16 19/20-20/21 COMPARISON: +8

MIC MAC AMATEUR AQUATIC CLUB

M: 43 F: 57 TOTAL: 100 19/20-20/21 COMPARISON: -50

HALIFAX ROWING CLUB

M: 25 F: 50 TOTAL: 75 19/20-20/21 COMPARISON: -198

PRINCE EDWARD ISLAND

ROWING PEI

M: 19 F: 45 TOTAL: 64 19/20-20/21 COMPARISON: -42

DATA SET 4 Number of Registered Participants at RCA Member Organizations with 101-500 Participants from April 1st, 2020 to March 31st, 2021. Some individuals registered with more than one organization during this time period. Accordingly, the following organization numbers may contain duplicate participants. (Eg. If an individual rowed at Argonaut Rowing Club and Club d'aviron Lachine they are counted in both club breakdowns).

BRITISH COLUMBIA

VICTORIA CITY ROWING CLUB

M: 127 F: 140 TOTAL: 267 19/20-20/21 COMPARISON: -166

VANCOUVER ROWING CLUB

M: 92 F: 109 TOTAL: 201 19/20-20/21 COMPARISON: -175

GORGE NARROWS ROWING CLUB

M: 56 F: 76 TOTAL: 132 19/20-20/21 COMPARISON: -105

THUNDER ROWING CREW

M: 83 F: 48 TOTAL: 131 19/20-20/21 COMPARISON: +28

ALBERTA

EDMONTON ROWING CLUB

M: 48 F: 71 TOTAL: 119 19/20-20/21 COMPARISON: -340

CALGARY ROWING CLUB

M: 188 F: 229 TOTAL: 417 19/20-20/21 COMPARISON: +32

ONTARIO

ARGONAUT ROWING CLUB

M: 148 F: 207 TOTAL: 391 19/20-20/21 COMPARISON: -108

DON ROWING CLUB

M: 74 F: 84 TOTAL: 158 19/20-20/21 COMPARISON: -221

OTTAWA ROWING CLUB

M: 85 F: 131 TOTAL: 216 19/20-20/21 COMPARISON: -322

GUELPH ROWING CLUB

M: 46 F: 76 TOTAL: 122 19/20-20/21 COMPARISON: -50

HANLAN BOAT CLUB

M: 79 F: 66 TOTAL: 145 19/20-20/21 COMPARISON: -11

KINGSTON ROWING CLUB

M: 59 F: 90 TOTAL: 149 19/20-20/21 COMPARISON: +6

SOUTH NIAGARA ROWING CLUB

M: 50 F: 97 TOTAL: 147 19/20-20/21 COMPARISON: +6

ST. CATHARINES ROWING CLUB

M: 76 F: 97 TOTAL: 173 19/20-20/21 COMPARISON: -691

QUEBEC

CLUB D'AVIRON DE MONTRÉAL / MONTREAL ROWING CLUB

M: 86 F: 89 TOTAL: 175 19/20-20/21 COMPARISON: -170

60

**Come Try
events were
delivered
in 2021**

**does not include National
Come Try Rowing Day Events*

52

**assistant
umpires**

35 F - 67%

17 M - 33%

495

**active
coaches**

228 F - 46%

267 M - 54%

2020-2021

7

**Canadian FISA
umpires were
selected to FISA
juries during
the 2021 regatta
season:**

Andrew Smith

Final Paralympic Qualification
Regatta, Gavirate, ITA

Bill Donegan

2020 Olympics Regatta,
Tokyo, JPN

Ge Ann Rijniersce*

Americas Olympic &
Paralympic Qualification
Regatta, Rio de Janeiro, BRA,

Mélanie Bryce*

Final Olympic Qualification
Regatta, Lucerne, SUI, World
Rowing Cup II, Lucerne

Philippe Colas*

World Rowing Under 23
Championships,
Racice, Czech Republic

Brian Fiori**

World Rowing Masters
Regatta, Linz, Austria

Tom Blacquiere **

World Rowing Championships,
Shanghai, China, Oct. 17 - 24, 2021



* Did not attend
** Cancelled due to COVID-19

61

umpires

23 F - 38%

38 M - 62%

5

**associate
umpires**

2 F - 40%

3 M - 60%

GROW ROWING

In 2021 RCA launched a series of initiatives and funding opportunities to assist our member organizations with their efforts to restore programming and to support their local community through rowing during the COVID-19 pandemic.

In addition to ensuring access to grant opportunities such as Canadian Tire Jump Start Relief (>\$110,000 granted to rowing clubs), RCA provided \$357,000 to the Canadian rowing community in the form of grants to support club programming and a safe return to competitions, and to cover the costs of extraordinary expenses related to COVID-19.

“RCA’s emergency funding of our additional safety and cleaning supplies really bolstered our efforts to get our members back out on the water as soon as regulations permitted,” says Karen Burnett, captain of the Vancouver Rowing Club’s rowing section. “And the grant we received to add a stable single shell to our fleet when Learn-To-Row was singles-only meant a dozen more people were introduced to our sport this summer, some of whom have since joined as full dues-paying members. We’re grateful for RCA’s creative and timely approach to funding during the COVID-19 emergency.”

“The Guelph Rowing Club is incredibly grateful for the opportunity provided by the Jumpstart Sport Relief Fund. Before this grant application was approved we didn’t have a club-owned single that was the right size for our lightweight women, and we’ve already seen it’s impact on keeping young female athletes engaged in the sport. The “Jumpstart,” as it was named by the club, was even rowed to a bronze medal at OUAs this fall by an athlete in her first year of varsity competition.”

National Come Try Rowing Day

Held on Saturday June 26 and Sunday June 27, 2021, 28 clubs across the country hosted the inaugural National Come Try Rowing Day in conjunction with RCA and Provincial Rowing Associations. Over 750 new to rowing participants joined us on the water for free introductory Come Try rowing sessions.

The Great Indoors

As part of our goal to foster growth in multiple disciplines of rowing, RCA launched The Great Indoors initiative in February 2021 with a series of individual and team indoor rowing challenges supported by resources and training programs. A total of 263 individuals registered online, 101 (38% of all participants) of which were new to RCA. A set of new challenges and resources were launched in November 2021.

RCA Grow Rowing Pilots

The Grow Rowing Pilot Program looks beyond the 2021-2022 season to imagine how rowing in Canada can thrive post-COVID-19. RCA partnered with three organizations to pilot new programming that can be delivered nationwide that will diversify rowing in Canada to drive a significant increase in the number of Canadian rowers by 2025. Over 285 newClub and Provincial Rowing Association leaders will join RCA in assessing these pilots to identify learnings that will be shared with the entire Canadian rowing community in early 2022.

Argonaut Rowing Club – Oar Board Initiative

The Argonaut Rowing Club (ARC) will be working with RCA and Oar Board Canada to reduce barriers to entry for new rowers. Using the Oar Board SUP rowers, ARC will provide safe, inexpensive, fun and user-friendly introductory programs to people of all shapes, sizes and ages. The Oar Boards will also allow ARC to experiment in an entirely new arena: rentals to the general public.

False Creek Rowing Club – False Creek Community Rowing

The False Creek Community Rowing Program will create opportunities to welcome individuals from populations that are currently underrepresented in rowing, ensuring that the rowing club is representative of the 100,000 people living within a 10-minute walk of False Creek and the nearly 1 million living within a single public transit trip. The project will include working with nearby schools, people with autism, and youth in mentorship programs to both create exposure to rowing and increase long term participation in the sport. Several community partners have already been engaged to work with the program once allowed within pandemic restrictions.

Kingston Rowing Club – Row with us. Grow with us.

The ‘Row with us. Grow with us’ program is designed to take rowing out of the confines of the boathouse and bring coastal rowing into population centres for increased visibility. By utilizing coastal-style rowing, reducing as many barriers as possible, and offering a series of low-cost, low-commitment events, Kingston Rowing Club will safely introduce an increasing number of new participants to the sport. This program will contribute to a healthy, active and engaged Kingston community.

ROWING CANADA AVIRON COMMITTEES

2020-21 BOARD OF DIRECTORS

Carol Purcer
President

Thomas Hawker
Director at Large (Treasurer)

Carol Hermansen
Provincial Director

Dana Thorne
Director at Large

Jane Thornton
Director at Large

Lindsay Bergen
Athlete Director

Jennifer Walinga
Director at Large

COMMITTEE ON DUES AND FEES

Pippa Hobbes (Chair), Ontario

Daphne Dumont, Atlantic Region

Zahoor Chughtai, Quebec

Doug Diet, Ontario

Richard Galway, Prairies Region

Derek Page, British Columbia

Kate Rutherford, British Columbia

RCA AUDIT COMMITTEE

Ian Gordon, Chair

Tom Hawker, RCA Treasurer, Director

Carol Purcer, RCA President

Peter McClelland, RCA Director

Jeff Lay, Member at Large

RCA AWARDS COMMITTEE

Lynda Dundas, Chair

George Gage

Louise Boily

Doreen Hamlyn

Dana Thorne-Sunaxwumaat

Carolyn Taylor-Smith

Susan Wilkinson

RCA HUMAN RESOURCES COMMITTEE

Carol Purcer

Thomas Hawker

Andrew Lamont

Terry Dillon

COACH EDUCATION AND DEVELOPMENT COMMITTEE (CEDC)

Volker Nolte

Howard Campbell

Jill Würflinger

SAFETY AND EVENTS COMMITTEE

Mike Bagshawe, Chair

Matteo Cendamo

Lynda Dundas

Andrew Smith

Tim Henderson

UMPIRES COMMITTEE

Judy Sutcliffe, Chair

Debbie Sage

Donna Bliss

Julie-Ann Vincent

Errol Bosman

Sophie Desaulniers

NOMINATING COMMITTEE

Andrew Lamont, Chair

Carol Hermansen, RCA Board
of Directors Representative

Susan Wilkinson,
Provincial Advisory Council Representative

Tracy Brooks, Member at Large

Carol Purcer, RCA President
and Ex-Officio Member

2021 PROVINCIAL ADVISORY COUNCIL

Stacy Mitchell
President, Rowing British Columbia

Peter Walsh
President, Alberta Rowing Association

Bryan Hillis
President, Saskatchewan Rowing Association

Kelly Malcolmson
President, Manitoba Rowing Association

Pippa Hobbes
President, Row Ontario

Derek Covington
President, Association Québécoise d'Aviron

Kim Norris
President, Rowing New Brunswick Aviron

Katie Edwards
President, Row Nova Scotia

Daphne Dumont
President, Rowing PEI

Doreen Hamlyn
President, Rowing Newfoundland

IN RECOGNITION

15

15 YEARS

Jeremy Trigg (Deep Cove Rowing Club)
Sylvie Trigg (Deep Cove Rowing Club)
Richard Curry (Rowing BC)
James Reid (McGill University Rowing)

20

20 YEARS

Stephen Ross (Brentwood College School)
Cynthia Drewry (Don Rowing Club)
Carl Molholm (Victoria City Rowing Club)
Jane Sorenson (Victoria City Rowing Club)
Joanna Barnes (Victoria City Rowing Club)

25

25 YEARS

John Oxley (Kennebecasis Rowing Club)
Peter Walsh (Lakeland Rowing Club/Alberta Rowing Association)
Jim Ganley (Brentwood College School)
Carolyn Taylor-Smith (Edmonton Rowing Club)
Linda Milne (Rowing BC)
Mel Bryce (Ottawa Rowing Club)
Hugh Porter (Victoria City Rowing Club)
Michele Fisher (St. Catharines Rowing Club)
Louise Hastings (St. Catharines Rowing Club)

30

30 YEARS

Wayne MacFarlane (Kennebecasis Rowing Club/Rowing New Brunswick Aviron)
Hans Stoffelsma (Victoria City Rowing Club/Salt Spring Rowing Club)
Brenda Taylor (Victoria City Rowing Club)
Tom Lathorp (Victoria City Rowing Club)

35

35 YEARS

Brian Carr (Brentwood College School)
Ed Fournier (Ottawa Rowing Club)
Linda Huebscher (Edmonton Rowing Club)
Drew Harrison (Victoria City Rowing Club)
Carl MacCulloch (St. Catharines Rowing Club)
Janet Lancaster (St. Catharines Rowing Club)
Michael Rascher (Vancouver Rowing Club)
Michelle Kerr (St. Catharines Rowing Club)

40

40 YEARS

Chris Flood (Kennebecasis Rowing Club)
Mike Bagshawe (Burnaby Rowing Club)
Ray McKall (Victoria City Rowing Club)
Keith Battersby (Victoria City Rowing Club)

45

45 YEARS

Rick Crawley (Brentwood College School)

50

50 YEARS

Hap Stelling (Rowing New Brunswick Aviron)
Terry Kelly (Peterborough Rowing Club)

60

60 YEARS

Alan Roaf (University of Victoria)



CLUB "OUTSTANDING ACHIEVEMENT OF THE YEAR" AWARD

Saskatoon Rowing Club



LIFETIME ACHIEVEMENT AWARD

Jim Minards
Mike Bagshawe



COVID CHAMPION

Daniel Aucoin (Club d'aviron Terrebonne)

FINANCIALS TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT

To the members of Canadian Amateur Rowing Association

OPINION

We have audited the financial statements of Canadian Amateur Rowing Association, which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association’s financial reporting process.

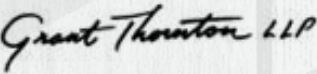
AUDITOR’S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Victoria, Canada
July 12, 2021



Grant Thornton LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

STATEMENT OF OPERATIONS – YEAR ENDED MARCH 31, 2021

	2021	2020
REVENUE		
Sport Canada	\$ 4,156,889	\$ 5,065,610
COVID-19 Emergency Relief Funding (Note 11)	1,234,500	–
Canadian Olympic Committee	118,000	418,942
Membership fees	220,568	482,155
Sports associations and foundations	258,522	388,090
Donations, events and fundraising	57,950	393,218
Competition and camp registrations	–	281,283
Interest earned	9,145	27,384
	\$ 6,055,574	\$ 7,056,682

EXPENSES		
Communications, marketing and initiatives	\$ 203,010	\$ 178,200
Membership services (Note 11)	523,426	260,354
Governance and National operations (Schedule 1)	558,546	463,173
High performance (Schedule 2)	3,912,150	5,698,162
Domestic development (Schedule 3)	522,933	500,487
	\$ 5,720,065	7,100,376

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER INCOME 335,509 (43,694)

OTHER INCOME		
Gain on sale of tangible capital assets	1,656	65,618
Government grants	24,997	–
	26,653	65,618
EXCESS OF REVENUE OVER EXPENSES	\$ 362,162	\$ 21,924

STATEMENT OF CHANGES IN NET ASSETS – YEAR ENDED MARCH 31, 2021

	Invested in Tangible Capital Assets	Internally Restricted	Unrestricted	TOTAL 2021	TOTAL 2020
BALANCE, BEGINNING OF YEAR	\$ 191,293	\$ 271,832	\$ 734,200	\$ 1,197,325	\$ 1,175,401
Excess (deficiency) of revenue over expenses	(101,313)	–	463,475	\$ 362,162	\$ 21,924
Net investment in tangible capital assets	469,268	–	(469,268)	–	–
Internally restricted funds	–	1,326	(1,326)	–	–
BALANCE, END OF YEAR	\$ 559,248	\$ 273,158	\$ 727,081	\$ 1,559,487	\$ 1,197,325

STATEMENT OF FINANCIAL POSITION – MARCH 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 2,740,972	\$ 1,008,277
Accounts receivable (Note 3)	64,643	256,113
Prepaid expenses	327,215	360,358
Goods and services tax recoverable	101,164	63,723
	3,233,994	1,688,471
LONG TERM TANGIBLE CAPITAL ASSETS (Note 4)	559,248	191,293
	\$ 3,793,242	\$ 1,879,764

LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 725,482	\$ 345,493
Deferred revenue (Note 5)	1,498,928	315,827
Government remittances	9,345	21,119
	2,233,755	682,439


FUND BALANCES		
Invested in tangible capital assets	559,248	191,293
Internally restricted	273,158	271,832
Unrestricted	727,081	734,200
	1,559,487	1,197,325
	\$ 3,793,242	\$ 1,879,764

CONTINGENT LIABILITY (Note 7)

TRUST FUNDS (Note 6)

LEASE COMMITMENT (Note 10)

ON BEHALF OF THE BOARD

 Director

 Director

STATEMENT OF CASH FLOWS – YEAR ENDED MARCH 31, 2021

INCREASE (DECREASE) IN CASH	2021	2020
OPERATING		
Excess (deficiency) of revenue over expenses	\$ 362,162	\$ 21,924
Items not affecting cash:		
Amortization	102,969	76,845
Gain on sale of tangible capital assets	(1,656)	(65,618)
	\$ 463,475	\$ 33,151
Change in non-cash working capital items		
Accounts receivable	191,470	(45,406)
Prepaid expenses	33,143	(207,967)
Goods and services tax	(37,441)	83,625
Accounts payable and accrued liabilities	379,989	161,449
Deferred revenue	1,183,101	42,269
Government remittances payable	(11,774)	19,009
	2,201,963	86,130
INVESTING		
Purchase of tangible capital assets	(470,924)	(39,814)
Proceeds on disposal of tangible capital assets	1,656	123,924
	(469,268)	84,110
Increase in cash	1,732,695	170,240
CASH		
Beginning of year	1,008,277	838,037
End of year	2,740,972	1,008,277

NOTES TO FINANCIAL STATEMENTS – YEAR ENDED MARCH 31, 2021

1. PURPOSE OF THE ASSOCIATION

Rowing Canada Aviron is the operating name of the Canadian Amateur Rowing Association - Association Canadienne d'Aviron Amateur (the "Association") which is a not-for-profit organization incorporated under the Canada Not-for-profit Corporations Act. As a not-for-profit organization, the Association is exempt from the payment of income tax.

As a Registered Amateur Athletic Association it is authorized to issue receipts for tax purposes for the donations it receives.

The Association's principal activity is the development of the sport of rowing in Canada and it is recognized by the Government of Canada and the Canadian Olympic Committee as the national governing body for the sport of rowing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION:

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). As a result these financial statements are in accordance with Canadian generally accepted accounting principles ("Canadian GAAP").

REVENUE RECOGNITION:

The Association follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Donation revenue is accounted for when received. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Pledges from donors are recorded when payment is received by the Association or the transfer of property is completed. Donations received for the acquisition of property or to support future operations are recorded as deferred amounts.

Membership fees are recognized as revenue in the period of membership eligibility.

INTERNALLY RESTRICTED NET ASSETS:

Net assets that are internally restricted have been designated by the Association for specific uses. Internally restricted resources can be made available for other purposes.

CASH AND CASH EQUIVALENTS:

Cash and cash equivalents consist of cash on hand and balances with banks.

TANGIBLE CAPITAL ASSETS:

Purchased assets are stated at cost less accumulated amortization. Contributed assets are recorded at fair value at the date of contribution. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Adaptive equipment	3-5 years
Domestic equipment	3-5 years
Event registration system	3 years
Facility improvements	10 years
Motorboats and accessories	5 years
Office software and hardware	3 years
Rowing equipment	3-5 years
Trailers	10 years
Vehicles	5 years
Mechanical equipment	3-5 years

FINANCIAL INSTRUMENTS:
The Association’s financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued charges. Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expressed when incurred.

MEASUREMENT UNCERTAINTY:
The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosures of contingent assets and liabilities as at the date

of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The Association’s material estimates include the collectability of accounts receivable, deferral of revenue, accrual of accounts payable, and the useful life of tangible capital assets.

CONTRIBUTED MATERIALS AND SERVICES:
Donated tangible capital assets and rent is recorded at fair value when received if fair value can be reasonably determined.

The Association is dependent on the voluntary service of many members and other. Since these services are not normally purchased by the Association, and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

3. ACCOUNTS RECEIVABLE

	2021	2020
Accounts receivable	\$ 66,443	\$ 257,873
Allowance for doubtful accounts	(1,800)	(1,760)
	\$ 64,643	\$ 256,113

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2021 Net Book Value	2020 Net Book Value
Adaptive equipment	\$ 158,676	\$ 111,169	\$ 45,507	\$ 14,457
Event registration system	72,859	72,859	-	26,307
Facility improvements	241,849	33,936	207,913	47,574
Mechanical equipment	331,736	247,822	83,914	34,246
Motorboats and accessories	236,395	128,240	108,155	15,684
Office software and hardware	248,627	232,913	15,714	10,918
Rowing equipment	221,015	221,015	-	-
Trailers	63,441	55,088	8,353	16,609
Vehicles	145,886	58,194	87,692	25,498
	\$ 1,720,484	\$ 1,161,236	\$ 559,248	\$ 191,293

- The facility improvements totalling \$166,727 are not in use at year end, therefore no amortization has been taken to date.

5. DEFERRED REVENUE

	2021	2020
Deferred membership fees	\$ -	\$ 24,360
Deferred contributions	1,498,928	291,467
	\$ 1,498,928	\$ 315,827

- Deferred contributions represent amounts received in 2021 relating to Sport Canada, COC funding, future bursaries and other externally restricted grants.

6. TRUST FUNDS

- Not included in the financial statements are the following funds which the Association administers and invests in the Bank of Montreal Dividend Fund. Amounts are disclosed at cost, with corresponding fair market values.

	Hanlan - Keller	Pearce - Guest	Seagram	Zasada	Total
2021					
Cost	\$ 6,000	\$ 16,131	\$ 11,323	\$ 27,499	\$ 60,953
Market Value	11,140	28,437	21,214	47,086	107,877
2020					
Cost	\$ 6,000	\$ 16,131	\$ 11,323	\$ 27,499	\$ 60,953
Market Value	8,526	21,764	16,236	36,037	82,563

7. CONTINGENT LIABILITY

- Contributions from Sport Canada are subject to periodic audit by Sport Canada. Contributions are refundable to Sport Canada to the extent that any expense has not complied with the agreed terms and condition. Sport Canada may conduct audits up to 5 years after the end of a reporting period.

8. INTERNALLY RESTRICTED NET ASSETS

	2021	2020
Umpire's Reserve	\$ 6,244	\$ 6,214
Sustainable Organization Reserve	266,914	265,618
	\$ 273,158	\$ 271,832

- The Umpire's Reserve Fund relates to amounts raised by the 2001 World Masters Rowing Regatta Organizing Committee to be used for the education and development of umpires within Canada.
- The Sustainable Organization Reserve Fund provides a source of funds for future financial needs.
- A separate internally restricted fund has been established to accept donations for the National Training Centre in Quamichan Lake. The donations are restricted for expenditures of the Centre.

9. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2021..

(A) CREDIT RISK

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of members which minimizes concentration of credit risk. The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

(B) LIQUIDITY RISK

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its funders, members and other related sources, and accounts payable and accrued charges.

(C) MARKET RISK

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Association is mainly exposed to currency risk.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate risk or other price risks arising from these financial instruments.

(I) CURRENCY RISK

Currency risk is the risk to the Association's excess of revenue over expenses that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Association is exposed to foreign currency exchange risk on accounts payable held in foreign denominations. The Association does not use derivative instruments to reduce its exposure to foreign currency risk.

10. LEASE COMMITMENT

The Association entered into a lease agreement in the year for a training facility with an expiry date of December 31, 2022. The lease agreement has an option to renew the lease by October 1, 2021 for an additional one year to a maximum of three additional years or five years in total.

The Association's total future minimum lease payments under operating lease commitments over the next two years are as follows:

2022	\$ 36,000
2023	27,000
	\$ 63,000

In addition to the above noted minimum lease payments the Association is also obligated to pay their share of operating costs, which fluctuate year to year.

11. COVID-19 EMERGENCY RELIEF FUNDING

On June 19, 2020 the Association received \$1,234,500 from the COVID-19 Emergency Relief Fund for Cultural, Heritage and Sport Organizations administred through Heritage Canada. The goal of the Fund was to ensure business continuance for organizations whose viability was negatively affected by COVID-19. The funds were expended by March 31, 2021 as follows:

	2021
Membership Emergency Relief Support and Grants	\$ 356,962
Domestic Support and Sport Development	153,383
High Performance and Athlete Support	440,568
Capacity Support for Tokyo 2021, Paris 2024 and NexGen	295,038
TOTAL EXPENDED	\$ 1,245,951

12. IMPACTS OF COVID-19

Since December 31, 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

In response to the spread of COVID-19, Sport Canada and COC have amended the term of the existing funding agreements for fiscal 2021 to extend the period for which eligible expenses may qualify for funding to September 2021. In addition, travel restrictions imposed by the pandemic have resulted in cancelled trips and lost travel deposits to date.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of operations of the Association for future periods.

SCHEDULE OF GOVERNANCE AND NATIONAL OPERATIONS

(Schedule 1)	2021	2020
National office operations	\$ 160,106	\$ 77,171
National office – salaries and benefits	319,103	284,235
Governance	73,829	90,540
International relations and domestic associations	5,508	11,227
	\$ 558,546	\$ 463,173

SCHEDULE OF HIGH PERFORMANCE

(Schedule 2)	2021	2020
Salaries and benefits	\$ 1,895,335	\$ 1,736,183
Amortization	65,921	38,785
Coaches travel and related expenses	12,664	44,887
Events and camps	323,885	2,347,146
Equipment	447,749	463,240
National training centres	236,702	200,379
RCA athlete support	181,991	92,145
Sport science and medical	386,650	366,181
Para rowing	361,253	409,216
	\$ 3,912,150	\$ 5,698,162

SCHEDULE OF DOMESTIC DEVELOPMENT

(Schedule 3)	2021	2020
Coach education and development	\$ 110,848	\$ 120,666
Para rowing	–	7,892
RCA regattas and events	104,713	82,896
Sport development	134,634	124,715
Umpires committee	32,771	46,844
Safety and events committee	5,445	9,020
Safe Sport, Diversity, Inclusion and Gender Equity	134,522	108,454
	\$ 522,933	\$ 500,487

PARTNERS AND SPONSORS

Thank you to our incredible community of supporters. Your support and generosity in 2021 has contributed to RCA achieving our vision of Canada being a leading rowing nation.



PROVINCIAL ROWING ASSOCIATIONS






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MERIJN SOETERS
merijnsoeters.com

KEVIN LIGHT
kevinlight.photoshelter.com

321-4371 Interurban Road
Victoria, BC V9E 2C5

1.877.722.4769 (TOLL-FREE)

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