
BRITISH COLUMBIA LACROSSE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

INDEPENDENT AUDITORS' REPORT

To the Members of British Columbia Lacrosse Association

Report on the Financial Statements

Opinion

We have audited the financial statements of British Columbia Lacrosse Association (the "Association"), which comprise the statement of financial position as at August 31, 2020, and the statements of changes in fund balances, operations 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 August 31, 2020, and the results of its operations and 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with 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.

Other Matter

The financial statements for the year ended August 31, 2019 were audited by other auditors who expressed an unmodified opinion on those financial statements on September 26, 2019.

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.

INDEPENDENT AUDITORS' REPORT

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.



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INDEPENDENT AUDITORS' REPORT

Report on Other Legal and Regulatory Requirements

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

Manning Elliott LLP

Chartered Professional Accountants

Vancouver, British Columbia

October 6, 2020

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash - operating	\$ 308,717	\$ 273,673
Restricted cash and term deposits		
Gaming Fund (Note 3)	1,470	12,474
Goss Scholarship Fund	9,517	8,808
Fridge Scholarship Fund	8,060	7,878
Robertson Bursary Fund	18,723	18,514
Accounts receivable (Note 4)	84,719	162,378
Inventory	102,227	93,155
Prepaid expenses and deposits	43,015	61,356
	576,448	638,236
CAPITAL ASSETS (Note 5)	10,811	13,900
	\$ 587,259	\$ 652,136
LIABILITIES		
CURRENT		
Bank indebtedness (Note 6)	\$ 40,000	\$ -
Accounts payable and accrued liabilities	16,154	27,259
Refundable bond hosts	500	500
Deferred revenue (Note 7)	26,641	25,000
	83,295	52,759
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 8)	10,811	13,900
	94,106	66,659
FUND BALANCES		
Unrestricted Operating Fund	455,383	537,803
Gaming Fund	1,470	12,474
Goss Scholarship Fund	9,517	8,808
Fridge Scholarship Fund	8,060	7,878
Robertson Bursary Fund	18,723	18,514
	493,153	585,477
	\$ 587,259	\$ 652,136

COMMITMENTS (Note 9)

COVID-19 RISK (Note 14)

Approved by the Board

 Director

 Director

**BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2020**

	Unrestricted Operating Fund	Gaming Fund	Goss Scholarship Fund	Fridge Scholarship Fund	Robertson Bursary Fund	2020 Total	2019 Total
FUND BALANCES - BEGINNING OF YEAR	\$ 537,803	\$ 12,474	\$ 8,808	\$ 7,878	\$ 18,514	\$ 585,477	\$ 569,941
(Deficiency) excess of revenue over expenses for the year	(82,420)	(11,004)	709	182	209	(92,324)	15,536
FUND BALANCES - END OF YEAR	\$ 455,383	\$ 1,470	\$ 9,517	\$ 8,060	\$ 18,723	\$ 493,153	\$ 585,477

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2020

	2020	2019
REVENUE		
Community gaming grant <i>(Note 3)</i>	\$ 215,113	\$ 200,000
Provincial government grant	169,691	164,286
BC Sport Participation grant - Wheelchair Lacrosse program	30,000	14,555
Indigenous Lacrosse program grant	37,000	37,000
Canada Games Provincial funding	33,000	-
CLA development grants	-	20,000
Lacrosse on the Move travel grant - Vancouver Warriors 50-50 contribution	28,723	33,250
Other grants	15,076	28,476
Team BC program	201,130	761,150
Minor registration	198,206	409,625
Field registration	161,873	155,543
Senior registration	36,010	141,444
Coaches registration	7,445	28,815
Officials registration	9,315	25,940
Clinics	71,036	155,471
Championships	37,619	78,368
Meetings	52,465	55,531
Fundraising and donations	45,392	73,427
Advertising	8,540	13,610
Miscellaneous	5,184	2,308
Amortization of deferred contributions related to capital assets <i>(Note 8)</i>	3,089	1,545
	1,365,907	2,400,344
EXPENSES		
Programs <i>(Schedule 1)</i>	657,160	1,356,606
Services <i>(Schedule 1)</i>	186,434	249,552
Administration and program support <i>(Schedule 2)</i>	492,682	543,596
Meetings and related expenses <i>(Schedule 2)</i>	203,266	235,054
	1,539,542	2,384,808
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	(173,635)	15,536
OTHER INCOME		
COVID-19 subsidies <i>(Note 4)</i>	61,311	-
Canadian Heritage Emergency grant <i>(Note 4)</i>	20,000	-
	81,311	-
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ (92,324)	\$ 15,536

See notes to financial statements

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses	\$ (92,324)	\$ 15,536
Items not affecting cash:		
Amortization of capital assets	3,089	1,545
Amortization of deferred contributions related to capital assets	(3,089)	(1,545)
	(92,324)	15,536
Changes in non-cash working capital:		
Accounts receivable, net	77,659	(44,499)
Inventory	(9,072)	(698)
Prepaid expenses and deposits	18,341	38,865
Accounts payable and accrued liabilities	(11,105)	20,440
Deferred revenue	1,641	(2,500)
	77,464	11,608
	(14,860)	27,144
INVESTING ACTIVITY		
Purchase of capital assets	-	(15,445)
FINANCING ACTIVITIES		
(Increase) decrease in Goss, Fridge and Robertson cash and term deposits	(1,100)	2,636
Bank indebtedness	40,000	-
Deferred contributions related to capital assets received	-	15,445
	38,900	18,081
CHANGE IN CASH DURING THE YEAR	24,040	29,780
CASH - BEGINNING OF YEAR	286,147	256,367
CASH - END OF YEAR	\$ 310,187	\$ 286,147
CASH CONSISTS OF:		
Cash - operating	\$ 308,717	\$ 273,673
Cash - Gaming Fund	1,470	12,474
	\$ 310,187	\$ 286,147

See notes to financial statements

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

PURPOSE OF THE ASSOCIATION

British Columbia Lacrosse Association (the "Association") is a not-for-profit organization incorporated provincially under the British Columbia Societies Act. Its principal purpose is to build, develop and administer the sport of lacrosse in British Columbia.

The Association is not subject to income taxes under the Income Tax Act (Canada).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Canada Handbook - Accounting. Financial statements prepared in accordance with ASNPO are also in accordance with Canadian generally accepted accounting principles ("GAAP").

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality using the significant accounting policies noted below:

(a) Cash

Cash consists of cash on deposit and restricted cash in the gaming account..

(b) Inventory

The Association's inventory consists of educational materials for officials and coaches, as well as jerseys and branded merchandise for resale. Inventory is valued at the lower of cost and replacement cost.

(c) Capital assets

Equipment is recorded at cost less accumulated amortization which is recorded over the useful life of the equipment on a straight-line basis over 5 years.

Effective September 1, 2019, the Association adopted Section 4433 "Tangible capital assets held by not-for-profit organizations", which replaces Section 4431 of the same name. The new section clarifies that not-for-profit organizations apply the requirements for componentization in Section 3061 "Property, Plant and Equipment", refines the guidance regarding the write-down of tangible capital assets and provides additional guidance on accounting for the cost of a contributed capital asset.

The Association's policy is to record a write-down to a capital asset's fair value or replacement cost when conditions indicate that a capital asset is impaired. Such conditions include when the Association's value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount. Write-downs are recognized as an expense in the statement of operations and are not reversed.

Adoption of the new section did not have any impact on the reported amounts of the Association's capital assets.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(d) Revenue recognition

The Association follows the the deferral method of accounting for revenue. Restricted revenue is recognized as revenue in the year in which the related expenses are incurred. Unrestricted revenue is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Player, coach and official registration and other program fees are considered unrestricted, and therefore recorded in the period they are received. Certain sources of grant income are restricted for use towards specific programs, and are therefore recognized in the period in which the related program, events or services are provided.

Revenue and expenses related to program delivery and administrative activities are reported in the Operating Fund.

Revenue and expenses related to the Gaming Fund are reported in a separate restricted fund.

Revenue and expenses related to restricted scholarship and bursary funds are reported in separate restricted funds. The Wayne Goss and Ted Fridge Scholarship Funds are funds established by the Association to provide lacrosse players with annual scholarships towards post-secondary education.

The Dorothy Robertson Memorial Bursary Fund is a fund established by the family of Dorothy Robertson to provide lacrosse players with annual bursaries.

(e) Contributed services and materials

Contributed services are not recognized in the financial statements due to the difficulty of determining their fair value. Contributed materials are recognized only when their fair value can be reasonably estimated and when the materials are used in the normal course of the Association's operations and would otherwise have been purchased. See Note 11.

(f) Use of estimates

The preparation of the financial statements in conformity with Canadian Accounting standards for not-for-profit organizations requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets used for the calculation of amortization and the determination of the amounts recorded as accrued liabilities and the recognition of deferred revenue and deferred contributions related to capital assets.

(g) Deferred contributions related to capital assets

Deferred contributions related to capital assets represent restricted contributions that have been received to purchase capital assets. These contributions are amortized at the same rate as the underlying assets.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(h) Financial instruments

i) Measurement

The Association's financial instruments consist of cash, accounts receivable, restricted cash and term deposits, bank indebtedness and accounts payable.

The Association initially measures all of its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Association subsequently measures all of its financial assets and liabilities at amortized cost.

ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations in the period in which it is determined.

2. FINANCIAL INSTRUMENTS RISKS

The Association's financial instruments are described in Note 1(h). The following analysis provides information about the Association's risk exposure and concentration as of August 31, 2020. The Association's financial instruments risks have changed from prior year due to COVID-19 and have been explained below and in Note 16.

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 through its accounts receivable. The accounts receivable due from members are offset with an allowance for doubtful accounts of \$42,140 (2019 - \$13,819). The balance of the accounts receivable is due from the Federal government for emergency funding due to COVID-19 and was received in October 2020. There has been no other changes to this assessment as a result of the COVID-19 health pandemic.

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 as it relates to its accounts payable. The COVID-19 health pandemic has impacted the timing of cash inflows from participants as most programs have been cancelled or postponed. The Association pro-actively works with its funders, vendors and creditors to manage any disruption to its regular balance of working capital and anticipates that its cash reserves will adequately minimize liquidity risk.

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 rate risk, interest rate risk and other price risk. The Association is mainly exposed to interest rate risk.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

2. FINANCIAL INSTRUMENTS RISKS *(continued)*

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Association is exposed to interest rate risk as it relates to its term deposits. The fair value and related investment income stream from these investments will fluctuate according to a change in interest rates, among other factors. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure by investing in recognized Canadian financial institutions through normal operating and financing activities.

3. COMMUNITY GAMING GRANT

	2020	2019
Balance at beginning of year	\$ 12,474	\$ 7,708
Grant received in the year	215,113	200,000
Less: expenses incurred in the year	(226,117)	(195,234)
Balance at end of year	\$ 1,470	\$ 12,474

The community gaming grant received from the Gaming Policy and Enforcement Branch - British Columbia must be spent according to the rules of the British Columbia Gaming Policy and Enforcement Branch. Funds related to this grant are maintained in a separate bank account.

4. ACCOUNTS RECEIVABLE

	2020	2019
COVID-19 subsidies	\$ 61,311	\$ -
Dues and registration fees receivable	45,548	176,197
Canadian Heritage Emergency grant	20,000	-
Allowance for doubtful accounts	(42,140)	(13,819)
	\$ 84,719	\$ 162,378

The Association made a claim of \$61,311 for the Canada Emergency Wage Subsidy to the federal government for the period March 15 to August 31, 2020. An amount of \$51,506 was received subsequent to the year-end.

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Equipment	\$ 15,445	\$ 4,634	\$ 10,811	\$ 13,900

Amortization of \$3,089 (2019 - \$1,545) is included in programs expenses (See Schedule 1).

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

6. BANK INDEBTEDNESS

The Association received a Canada Emergency Business loan of \$40,000 from the Royal Bank of Canada (the "bank") which is without interest or terms of repayment until December 31, 2022. If the Association repays at least 75% of the loan amount before December 31, 2022, the bank will forgive the balance up to a maximum of \$10,000. If the loan is not repaid by the due date, interest will start to accrue.

7. DEFERRED REVENUE

	2020	2019
Balance at beginning of year	\$ 25,000	\$ 27,500
Contributions received in the year	26,641	25,000
Less contributions recognized in revenue	(25,000)	(27,500)
Balance at end of year	\$ 26,641	\$ 25,000

8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2020	2019
Balance at beginning of year	\$ 13,900	\$ -
Contributions received in the year	-	15,445
Less: Amortized deferred contribution related to capital assets	(3,089)	(1,545)
Balance at end of year	\$ 10,811	\$ 13,900

9. COMMITMENTS

The Association has entered in an agreement with its landlord to lease its business premises and storage space until February 28, 2025. The minimum annual lease payments for the remaining term of the lease are anticipated to be as follows:

2021	\$ 31,702
2022	31,702
2023	33,143
2024	34,584
2025	17,292
	<u>\$ 148,423</u>

10. CONTRIBUTED GOODS

For the year ended August 31, 2020, sponsors and advertisers contributed goods with a cost of \$27,005 (2019 - \$59,848). The contributed goods were recorded as contributions and expenses in various accounts on the statement of operations.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

11. REMUNERATION PAID TO EMPLOYEES, CONTRACTORS AND DIRECTORS

For the fiscal year ended August 31, 2020, the Association provided remuneration of \$900 to one director for coaching services rendered. During the current year, two employees earned over \$75,000 for a total of \$163,120 (2019 - 2 employees for a total of \$176,925).

12. ENDOWMENT FUNDS HELD BY VANCOUVER FOUNDATION

The Association has established two Endowment Funds with the Vancouver Foundation that are not reported on these financial statements. The capital of these funds are permanently invested with and administered by the Vancouver Foundation. The Association is eligible to receive the income earned by the endowment funds as paid by the Vancouver Foundation from time to time, but has not earned any income in the current or previous period.

As at June 30, 2020, the British Columbia Lacrosse Association Jack Crosby Endowment Fund had an invested capital balance of \$30,595 (June 30, 2019 - \$29,229) and a market value of \$34,972 (June 30, 2019 - \$34,520). The Bill McBain Endowment Fund has an invested capital balance of \$15,005 (June 30, 2019 - \$14,217) and a market value of \$20,176 (June 30, 2019 - \$19,915). During the year-ended June 30, 2020, income from the British Columbia Lacrosse Association Jack Crosby Endowment Fund and the Bill McBain Endowment Fund was recorded of \$351 and \$203 in the statement of operations respectively.

13. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the current year's presentation. In particular, the prior year revenue and expenses for the Goss, Fridge and Robertson Funds were recorded directly to the statement of changes in fund balances. Those amounts should have been recorded in the statement of operations first and then flow through the statement of changes in fund balances. As a result, the statement of operations was decreased by \$2,636 as at August 31, 2019. This reclassification did not change the fund balances as at August 31, 2019.

14. COVID-19 RISK

In March 2020, a global health pandemic was declared in Canada due to the COVID-19 virus. This has had a significant impact on Canadian businesses and not-for-profit organizations due to restrictions in travel, economic uncertainty and the need to isolate and quarantine if infected with the virus. All group activities and competitions have been cancelled or postponed in order to comply with social distancing requirements which has impacted the Association's operations as a result.

The Association continues to monitor its operations and assess the impact COVID-19 will have on its operating activities. A large portion of the Association's operating revenues (2020 - 52.0%, 2019 - 70.9%) are derived from participant fees. The Association also receives funding from the Provincial Government to subsidize its operations which remains unchanged. Plans are currently in development to allow group sports to resume in fiscal 2021 although these will be scaled back in order to comply with the BC Health Authority, viaSport BC and other government regulatory agency guidelines. The full extent of the effect of the COVID-19 health pandemic on the Association is uncertain.

**BRITISH COLUMBIA LACROSSE ASSOCIATION
PROGRAMS AND SERVICES
FOR THE YEAR ENDED AUGUST 31, 2020**

(Schedule 1)

	2020	2019
Programs		
Team BC program	\$ 345,252	\$ 754,403
Championships	154,394	279,453
Clinics	94,468	219,595
Athlete development	32,577	64,480
Indigenous Lacrosse program	27,380	36,530
Amortization	3,089	1,545
Camps and skills jamborees	-	600
	657,160	1,356,606
Services		
Insurance	97,805	102,562
Resource materials	43,678	74,886
Lacrosse Talk Newspaper	27,828	29,229
Advertising and public relations	12,023	25,975
Lacrosse on the Move travel grants	5,100	16,900
	186,434	249,552
	\$ 843,594	\$ 1,606,158

See notes to financial statements

BRITISH COLUMBIA LACROSSE ASSOCIATION
ADMINISTRATION AND PROGRAM SUPPORT, MEETINGS AND RELATED EXPENSES
(Schedule 2)
FOR THE YEAR ENDED AUGUST 31, 2020

	2020	2019
Administration and program support		
Salaries and benefits	\$ 327,084	\$ 367,350
Telephone, printing, postage and supplies	71,996	68,680
Rent	55,184	54,862
On-line registration	21,240	40,154
Professional fees	10,922	10,873
Memberships	6,256	1,677
	492,682	543,596
Meetings and related expenses		
AGM/special sessions (BCLA, minor/senior/field directorates, coaches, officials)	167,332	168,874
Member meetings (board, minor/senior/field directorates, coaches, officials)	20,845	38,860
CLA meetings	8,013	19,684
Leadership meetings and seminars	7,076	7,636
	203,266	235,054
	\$ 695,948	\$ 778,650

See notes to financial statements