
BRITISH COLUMBIA LACROSSE ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

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, 2021, 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, 2021, 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 Information

Management is responsible for the other information, comprising of Schedules 1 and 2, other than the financial statements and our audit engagement report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance opinion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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.

INDEPENDENT AUDITORS' REPORT

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the 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.

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

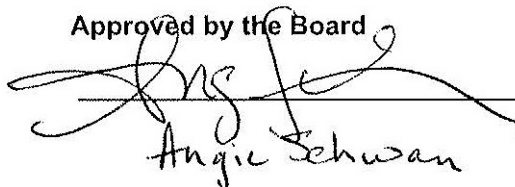
Chartered Professional Accountants
Vancouver, British Columbia
October 5, 2021

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash - operating	\$ 671,662	\$ 308,717
Accounts receivable (Note 4)	18,928	84,719
Inventory	92,250	102,227
Prepaid expenses and deposits	6,994	43,015
	789,834	538,678
RESTRICTED CASH AND TERM DEPOSITS:		
GAMING FUND (Note 3)	1,376	1,470
WAYNE GOSS SCHOLARSHIP FUND	7,463	9,517
TED FRIDGE SCHOLARSHIP FUND	7,527	8,060
DOROTHY ROBERTSON BURSARY FUND	18,169	18,723
GENE REGIER SCHOLARSHIP FUND	2,966	-
CAPITAL ASSETS (Note 5)	7,722	10,811
	\$ 835,057	\$ 587,259
LIABILITIES		
CURRENT		
Bank indebtedness (Note 6)	\$ -	\$ 40,000
Accounts payable and accrued liabilities	11,025	16,154
Refundable bond hosts	500	500
Deferred revenue (Note 7)	131,532	26,641
	143,057	83,295
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 8)		
	7,722	10,811
	150,779	94,106
FUND BALANCES		
Unrestricted Operating Fund	646,777	455,383
Gaming Fund	1,376	1,470
Wayne Goss Scholarship Fund	7,463	9,517
Ted Fridge Scholarship Fund	7,527	8,060
Dorothy Robertson Bursary fund	18,169	18,723
Gene Regier Scholarship fund	2,966	-
	684,278	493,153
	\$ 835,057	\$ 587,259

COMMITMENTS (Note 9)

Approved by the Board

 Director
 Angie Schwan Oct. 6/21

See notes to financial statements

**BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED AUGUST 31, 2021**

	Unrestricted Operating Fund	Gaming Fund	Wayne Goss Scholarship Fund	Ted Fridge Scholarship Fund	Dorothy Robertson Bursary Fund	Gene Regier Scholarship Fund	2021 Total	2020 Total
FUND BALANCES - BEGINNING OF YEAR	\$ 455,383	\$ 1,470	\$ 9,517	\$ 8,060	\$ 18,723	\$ -	\$ 493,153	\$ 585,477
Excess (deficiency) of revenue over expenses for the year	191,394	(94)	(2,054)	(533)	(554)	2,966	191,125	(92,324)
FUND BALANCES - END OF YEAR	\$ 646,777	\$ 1,376	\$ 7,463	\$ 7,527	\$ 18,169	\$ 2,966	\$ 684,278	\$ 493,153

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
REVENUE		
Minor registration	\$ 249,701	\$ 198,206
Provincial government grant	169,691	169,691
Team BC program	147,021	201,130
Field registration	75,660	161,873
Clinics	41,357	71,036
Senior registration	25,555	36,010
Coaches registration	15,690	7,445
Officials registration	4,800	9,315
Amortization of deferred contributions related to capital assets (Note 8)	3,089	3,089
Miscellaneous	2,653	5,184
Fundraising and donations	760	45,392
Championships	100	37,619
Community gaming grant (Note 3)	-	215,113
Meetings	-	52,465
Indigenous Lacrosse program grant	-	37,000
Canada Games Provincial funding	-	33,000
BC Sport Participation grant - Wheelchair Lacrosse program	-	30,000
Lacrosse on the Move travel grant - Vancouver Warriors 50-50 contribution	-	28,723
Other grants	-	15,076
Advertising	-	8,540
	736,077	1,365,907
EXPENSES		
Programs (Schedule 1)	166,441	657,160
Services (Schedule 1)	88,052	186,434
Administration and program support (Schedule 2)	368,453	492,682
Meetings and related expenses (Schedule 2)	3,686	203,266
	626,632	1,539,542
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FROM OPERATIONS	109,445	(173,635)
OTHER INCOME		
Canada Emergency Wage Subsidy (Note 10)	68,875	61,311
Canada Emergency Business Account loan forgivable portion (Note 6)	10,000	-
Canada Emergency Rent Subsidy (Note 10)	2,805	-
Canadian Heritage Emergency grant	-	20,000
	81,680	81,311
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 191,125	\$ (92,324)

See notes to financial statements

BRITISH COLUMBIA LACROSSE ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ 191,125	\$ (92,324)
Items not affecting cash:		
Amortization of capital assets	3,089	3,089
Amortization of deferred contributions related to capital assets	(3,089)	(3,089)
Canada Emergency Business Account loan forgivable portion	(10,000)	-
	181,125	(92,324)
Changes in non-cash working capital:		
Accounts receivable	65,791	77,659
Inventory	9,977	(9,072)
Prepaid expenses and deposits	36,021	18,341
Accounts payable and accrued liabilities	(5,128)	(11,105)
Deferred revenue	104,891	1,641
	211,552	77,464
	392,677	(14,860)
FINANCING ACTIVITIES		
Decrease in restricted cash	268	9,904
(Repayment) proceeds of bank indebtedness	(30,000)	40,000
	(29,732)	49,904
CHANGE IN CASH DURING THE YEAR	362,945	35,044
CASH - BEGINNING OF YEAR	308,717	273,673
CASH - END OF YEAR	\$ 671,662	\$ 308,717

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

PURPOSE OF THE ASSOCIATION

British Columbia Lacrosse Association (the "Association") is a not-for-profit organization incorporated provincially under the British Columbia Societies Act. The Association is a not-for-profit organization under the Income Tax Act (Canada) and as such is exempt from income taxes. Its principal purpose is to build, develop and administer the sport of lacrosse in British Columbia.

In March 2020, a global health pandemic was declared due to the COVID-19 health pandemic, which has had a significant impact on organizations through the restrictions put in place by the federal and provincial governments regarding travel, organizations operations and isolation/quarantine orders. At this time, the extent of the impact that the COVID-19 health pandemic may have on the Association is unknown as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, organizations closures or disruptions, and quarantine/isolation measures that are currently, or may be put in place by government and other regulators to fight 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 also receives funding from the federal and provincial government to subsidize its operations which remains unchanged. The Association continues to monitor its operations and assess the impact COVID-19 will have on its operating activities. The full extent of the effect of the COVID-19 health pandemic on the Association is uncertain.

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) Fund balances

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

Revenue and expenses related to the Gaming Fund are reported in the Gaming Fund.

Revenue and expenses related to restricted scholarship and bursary funds are reported in separate restricted funds. The Wayne Goss, Ted Fridge and Gene Regier Scholarship Funds are funds established by the Association to provide lacrosse players with annual scholarships towards post-secondary education. The Dorothy Robertson Bursary Fund is a fund established by the family of Dorothy Robertson to provide lacrosse players with annual bursaries.

(b) Cash

Cash consists of cash on deposit. Cash subject to restrictions that prevents its use for current purposes is excluded from current assets and presented as a long-term asset in the statement of financial position, as well as excluded for cash flow purposes.

(c) Inventory

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.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

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

(d) Capital assets

Equipment is stated at cost and amortized over its useful life on a straight-line basis over 5 years.

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.

(e) Revenue recognition

The Association follows the the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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.

Player, coaches and officials registration and other program fees are 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.

Deferred revenue represents operating funding received in the current year that is designated for future periods. Deferred contributions related to capital assets represent restricted contributions that have been received to purchase capital assets. These contributions are amortized and recognized as revenue on the same basis as the amortization expense related to the acquired asset.

(f) 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 operations and would otherwise have been purchased (see Note 11).

(g) 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 valuation of accounts receivable, the determination of the useful lives of capital assets used for the calculation of amortization and the determination of the amounts recorded as accrued liabilities and the measurement of deferred revenue and deferred contributions related to capital assets.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

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

(h) Financial instruments

i) Measurement

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

iii) Transaction costs

Transaction costs are recognized in the statement of operations in the period incurred, except for financial instruments that will be subsequently measured at amortized cost. Transaction costs associated with financial instruments measured at amortized cost are capitalized and are included in the acquisition cost or deducted against proceeds on disposal.

2. FINANCIAL INSTRUMENTS RISKS

The Association's financial instruments are described in Note 1(h). 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. In addition, there has been no significant change in risk exposures from prior year.

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 \$3,682 (2020 - \$42,140). There has been no other changes to this assessment as a result of the COVID-19 health pandemic. The Association will continue to monitor receivables to mitigate any further potential credit risk.

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.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

2. FINANCIAL INSTRUMENTS RISKS *(continued)*

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 not exposed to market risk.

3. COMMUNITY GAMING GRANT

	2021	2020
Balance at beginning of year	\$ 1,470	\$ 12,474
Grant received in the year	-	215,113
Less: expenses incurred in the year	(94)	(226,117)
Balance at end of year	\$ 1,376	\$ 1,470

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

	2021	2020
Dues and registration fees receivable	\$ 22,610	\$ 45,548
COVID-19 subsidies	-	61,311
Canadian Heritage Emergency grant	-	20,000
Allowance for doubtful accounts	(3,682)	(42,140)
	\$ 18,928	\$ 84,719

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Equipment	\$ 15,445	\$ 7,723	\$ 7,722	\$ 10,811

Amortization expense of \$3,089 (2020 - \$3,089) is included in programs expenses in the statement of operations.

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

6. BANK INDEBTEDNESS

During the year ended August 31, 2020, the Association applied for and received a Canada Emergency Business Account loan in the amount of \$40,000. The loan is non-interest bearing, has a maturity date and repayment date of December 31, 2022, and has no specific term of repayment. At the maturity date, the loan is converted to a term loan with an interest rate of 5.00% per annum on the outstanding amount and interest only payments until the full principal is due on December 31, 2025. During the year ended August 31, 2021, 25% of the \$40,000 of the loan, for a total of \$10,000, has been recognized in other income in the statement of operations, as the Association fulfilled all facets of the loan agreement by repaying \$30,000.

7. DEFERRED REVENUE

	2021	2020
Balance at beginning of year	\$ 26,641	\$ 25,000
Contributions received in the year	119,032	26,641
Less contributions recognized as revenue during the year	(14,141)	(25,000)
Balance at end of year	\$ 131,532	\$ 26,641

8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2021	2020
Balance at beginning of year	\$ 10,811	\$ 13,900
Less contributions recognized as revenue during the year	(3,089)	(3,089)
Balance at end of year	\$ 7,722	\$ 10,811

9. COMMITMENTS

The Association has entered into a business premises and storage lease until February 28, 2025. The minimum annual lease payments for the remaining term of the lease are anticipated to be as follows:

2022	\$ 31,702
2023	33,143
2024	34,584
2025	17,292
	\$ 116,721

BRITISH COLUMBIA LACROSSE ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2021

10. CANADA EMERGENCY SUBSIDIES

During the year, the Society received \$68,875 (2020 - \$61,311) from the Government of Canada for the Canada Emergency Wage Subsidy program ("CEWS"). The assistance was to cover a portion of salaries expense due to COVID-19. The assistance has been recorded as a direct increase in revenue in the statement of operations.

During the year, the Society received \$2,805 (2020 - \$Nil) from the Government of Canada for the Canada Emergency Rent Subsidy program ("CERS"). The assistance was to cover a portion of rent expense due to COVID-19. The assistance has been recorded as a direct increase in revenue in the statement of operations.

11. CONTRIBUTED MATERIALS

For the year ended August 31, 2021, sponsors and advertisers contributed materials with a cost of \$Nil (2020 - \$27,005). The contributed materials were recorded as contributions and expenses in various accounts on the statement of operations.

12. REMUNERATION PAID TO EMPLOYEES AND DIRECTORS

For the fiscal year ended August 31, 2021, the Association provided remuneration of \$Nil (2020 - \$900) to one director for coaching services rendered. During the current year, one employee earned over \$75,000 for a total of \$85,000 (2020 - two employees for a total of \$163,120).

13. ENDOWMENT FUNDS HELD BY VANCOUVER FOUNDATION

The Association has established two Endowment Funds with the Vancouver Foundation, the capital of which are permanently invested with and administered by the Vancouver Foundation and therefore not presented in these financial statements. 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 August 31, 2021, the British Columbia Lacrosse Association Jack Crosby Endowment Fund had an invested capital balance of \$32,034 (June 30, 2020 - \$30,595) and a market value of \$41,332 (June 30, 2020 - \$34,972). The Bill McBain Endowment Fund has an invested capital balance of \$15,835 (June 30, 2020 - \$15,005) and a market value of \$23,845 (June 30, 2020 - \$20,176).

14. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform to the current year's presentation. Such reclassification does not have any effect on the total assets, total liabilities, total net assets or deficiency of revenue over expenses for the year previously reported.

BRITISH COLUMBIA LACROSSE ASSOCIATION
PROGRAMS AND SERVICES
(Schedule 1)
FOR THE YEAR ENDED AUGUST 31, 2021
(UNAUDITED)

	2021	2020
Programs		
Team BC program	\$ 117,043	\$ 345,252
Clinics	19,235	94,468
Championships	17,467	154,394
Athlete development	9,607	32,577
Amortization of capital assets	3,089	3,089
Indigenous Lacrosse program	-	27,380
	166,441	657,160
Services		
Insurance	56,427	97,805
Resource materials	17,056	43,678
Advertising and public relations	15,669	12,023
Lacrosse on the Move travel grants (recovery)	(1,100)	5,100
Lacrosse Talk Newspaper	-	27,828
	88,052	186,434
	\$ 254,493	\$ 843,594

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, 2021
(UNAUDITED)

	2021	2020
Administration and program support		
Salaries and benefits	\$ 253,032	\$ 327,084
Rent	44,150	55,184
On-line registration	30,135	21,240
Telephone, printing, postage and supplies	26,476	71,996
Professional fees	12,110	10,922
Memberships	2,550	6,256
	368,453	492,682
Meetings and related expenses		
AGM/special sessions (BCLA, minor/senior/field directorates, coaches, officials)	7,659	167,332
Member meetings (board, minor/senior/field directorates, coaches, officials)	57	20,845
CLA meetings (recovery)	(4,030)	8,013
Leadership meetings and seminars	-	7,076
	3,686	203,266
	\$ 372,139	\$ 695,948