

BRITISH COLUMBIA RUGBY UNION

FINANCIAL STATEMENTS

31 MARCH 2022

BRITISH COLUMBIA RUGBY UNION

Financial Statements

For the Year Ended 31 March 2022

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INDEPENDENT AUDITORS' REPORT

To the Directors,
British Columbia Rugby Union,

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of British Columbia Rugby Union (“BCRU”), which comprise the statement of financial position as at 31 March 2022, and the statement of operations and changes in fund balances and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of BCRU as at 31 March 2022, 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 Qualified Opinion

In common with many not-for-profit organizations, BCRU derives revenue from fundraising activities and admission to events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of BCRU. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended 31 March 2022 and 2021, current assets as at 31 March 2022 and 2021, and net assets as at 1 April and 31 March for both the 2022 and 2021 years.

Our audit opinion on the financial statements for the year ended 31 March 2021 was modified accordingly because of the possible effects of this limitation in scope.

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

INDEPENDENT AUDITORS' REPORT - continued

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 BCRU'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 BCRU or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing BCRU'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 BCRU's internal control.

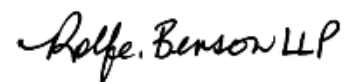
INDEPENDENT AUDITORS' REPORT - continued

- 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 BCRU'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 BCRU to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

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



Chartered Professional Accountants

Vancouver, Canada
16 June 2022

BRITISH COLUMBIA RUGBY UNION
Statement of Financial Position
31 March 2022

	Operating Fund		Tour Legacy Fund		Total	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Assets						
Current						
Cash	672,447	518,986	-	-	672,447	518,986
Accounts receivable	270,007	81,228	-	-	270,007	81,228
Prepaid expenses	54,365	48,984	-	-	54,365	48,984
	996,819	649,198	-	-	996,819	649,198
Due (to) from other fund	(88,236)	(88,236)	88,236	88,236	-	-
	908,583	560,962	88,236	88,236	996,819	649,198
Liabilities						
Current						
Accounts payable and accrued liabilities	121,163	52,420	-	-	121,163	52,420
Deferred revenue (Note 3)	382,985	148,713	-	-	382,985	148,713
Refundable deposits	5,000	5,600	-	-	5,000	5,600
	509,148	206,733	-	-	509,148	206,733
Canada Emergency Business Account (Note 8(c))	40,000	30,000	-	-	40,000	30,000
	549,148	236,733	-	-	549,148	236,733
Commitments (Note 6)						
Fund Balances						
Internally restricted	-	-	88,236	88,236	88,236	88,236
Unrestricted	359,435	324,229	-	-	359,435	324,229
	359,435	324,229	88,236	88,236	447,671	412,465
	908,583	560,962	88,236	88,236	996,819	649,198

APPROVED BY THE DIRECTORS:



Director



Director

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

BRITISH COLUMBIA RUGBY UNION
Statement of Operations and Changes in Fund Balances
For the Year Ended 31 March 2022

	Revenues		Expenses		Excess of revenue over expenses for the year	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Operating Fund						
Government grants	395,231	351,900	-	-	395,231	351,900
Dues - Schedule 1	111,173	47,670	-	-	111,173	47,670
Commercial activities - Schedule 3	99,288	75,000	57,380	21,247	41,908	53,753
Debt forgiveness (Note 9)	-	-	10,651	47,896	(10,651)	(47,896)
Administration - Schedule 2	600	3,235	101,924	88,289	(101,324)	(85,054)
Rugby central - Schedule 4	192,476	-	301,654	82,952	(109,178)	(82,952)
Human resources	-	-	510,642	435,395	(510,642)	(435,395)
COVID-19 government subsidies - Schedule 5 (Note 8)	218,689	245,255	-	-	218,689	245,255
	1,017,457	723,060	982,251	675,779	35,206	47,281
Fund balance - beginning of year					324,229	276,948
Fund balance - end of year					359,435	324,229
Tour Legacy Fund						
Administration	-	34	-	-	-	34
Fund balance - beginning of year					88,236	88,202
Fund balance - end of year					88,236	88,236
Fund Balance Totals						
Excess of revenues over expenses for the year					35,206	47,315
Fund balance - beginning of year					412,465	365,150
Fund balance - end of year					447,671	412,465

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

BRITISH COLUMBIA RUGBY UNION**Statement of Cash Flows****For the Year Ended 31 March 2022**

	2022	2021
Cash provided by (used in):		
Operating activities		
Excess of revenues over expenses for the year	\$ 35,206	\$ 47,315
Changes in non-cash working capital balances		
Accounts receivable	(188,779)	267,347
Prepaid expenses	(5,381)	(1,556)
Accounts payable and accrued liabilities	68,743	(339,681)
Deferred revenue	234,272	148,713
Refundable deposits	(600)	-
	<u>143,461</u>	<u>122,138</u>
Financing activities		
Proceeds of Canada Emergency Business Account	<u>10,000</u>	30,000
	<u>10,000</u>	<u>30,000</u>
Net increase in cash	153,461	152,138
Cash - beginning of year	<u>518,986</u>	<u>366,848</u>
Cash - end of year	<u>\$ 672,447</u>	<u>\$ 518,986</u>

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

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

1. Nature of Operations

Purpose of Organization

The objectives of the British Columbia Rugby Union (“BCRU”) are to grow, develop and manage the sport of Rugby in the Province of British Columbia. The BCRU is incorporated under the Societies Act (British Columbia) as a not-for-profit organization and as such, the Rugby Union is not subject to income taxes, providing certain requirements are met.

2. Summary of Significant Accounting Policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Fund Accounting

The BCRU follows the fund method of accounting.

i. Operating Fund

The Operating Fund accounts for program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants and contributions.

ii. Tour Legacy Fund

The Tour Legacy Fund has been established to generate and provide funds for the following purposes:

- (a) management and promotion of BCRU representative games;
- (b) development of the BCRU representative players’ alumni program; and
- (c) establishment of the BCRU representative teams’ endowment fund.

Net proceeds of major rugby matches, managed by the Finance Committee, will be retained by the fund to offset expenses and provide advance funds for tournament promotion.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

2. Summary of Significant Accounting Policies - continued

(b) Revenue Recognition

The BCRU follows the restricted fund method of accounting for contributions. Revenues include donations from supporters, government grants and subsidies, and fundraising events. Due to the nature of donations and fundraising events, revenue relating to these sources is generally recorded in the appropriate fund when the funds are received or receivable.

Restricted contributions related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund when received or receivable.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions from the BC Amateur Sport Fund are recognized as these amounts are received or receivable (Note 10).

(c) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and disclosure of contingencies at the date of the statement of financial position. Amounts subject to estimates include the determination of the allowance for doubtful accounts receivable, accrued liabilities and recognition of deferred revenues. Management believes that the estimates utilized in preparing the financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(d) Cash and Cash Equivalents

The BCRU's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and term deposits with a maturity period of three months or less from the date of acquisition.

(e) Financial Instruments

i. Measurement of Financial Instruments

The BCRU initially measures its financial assets and liabilities at fair value and subsequently measures all of its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents and accounts receivable.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

2. Summary of Significant Accounting Policies - continued

(e) Financial Instruments - continued

i. Measurement of Financial Instruments - continued

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and refundable deposits.

ii. Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, 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.

iii. Transaction Costs

The BCRU recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

3. Deferred Revenue

Deferred revenue represents unspent resources restricted for the delivery of specified purposes or projects that are received in advance of the BCRU's performance of that purposes or project and is comprised of the following amounts.

	2022	2021
BC Gaming	\$ 4,713	\$ 115,713
Rugby Canada	43,750	25,000
ViaSport	330,947	8,000
Other	3,575	-
	\$ 382,985	\$ 148,713

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

4. Vancouver Foundation - Legacy Fund

The BCRU has established a Legacy Fund with the Vancouver Foundation on the following terms:

- (a) The capital of the fund and any additions thereto shall be held permanently by the Vancouver Foundation.
- (b) The income of the Fund may be disbursed to the Rugby Union to finance the objectives of the Union.

During the year, interest income of \$3,007 (2021 - \$3,740) was disbursed from funds held by the Vancouver Foundation - Legacy Fund and were received by the BC Amateur Sports Fund (Note 10).

5. Representative Teams Contributions

The current year revenues and expenses from representative teams are \$Nil (2021 - \$Nil) as the COVID-19 pandemic resulted in the cancellation of the season; however, subsequent to year-end management made the decision to resume the representative teams operations.

6. Commitments

- (a) Premises

Occupancy commitments under operating leases excluding operating costs are as follows:

2023	\$	41,504
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- (b) Facility Access Agreement

The BCRU entered into an agreement with The University of British Columbia (“UBC”) giving the BCRU access, use and booking rights for the Gerald McGavin Rugby Pavilion, the Pavilion Rugby Pitch and Wolfson Fields. The agreement commenced on 16 April 2012, is in effect for ten years and requires an annual payment of \$20,000 from the BCRU to UBC. Subsequent to the year-end, the agreement was amended to extend the agreement for one year and allow the BCRU to carry additional unused hours forward, as operations, and therefore use of the fields, decreased significantly over the last two fiscal years as a result of COVID-19.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

7. COVID-19

In March 2020, the World Health Organization declared the COVID-19 outbreak (the “pandemic”) to be a public health emergency. This pandemic has led to regulations relating to restrictions on gatherings and closures of public spaces which resulted in events and competitions held by BCRU being cancelled or reduced throughout the 2021 fiscal year. During the year, BCRU began their Return to Rugby plan which included the recommencement of club games and education programs. Management is closely monitoring the situation and is of the opinion that, despite the challenges faced by the pandemic, BCRU’s financial position has remained strong; however, as at the date of the Independent Auditors’ Report, the full impact of the pandemic to BCRU’s future operations and cash flows is indeterminable.

8. Government Assistance

During the year, BCRU recognized government assistance in connection with various COVID-19 support programs. The measurement of the amounts received or receivable for each subsidy or program are subject to uncertainty as the claims are subject to review and possible adjustment by the Canada Revenue Agency.

(a) Canada Emergency Wage Subsidy/Canada Recovery Hiring Program

During the year, BCRU received government assistance from the Canada Emergency Wage Subsidy (“CEWS”) program initiated by the federal government in March 2020 in response to the COVID-19 pandemic. This assistance was provided to offset payroll expenses in periods where revenues had been negatively impacted by the pandemic. In September 2021, the federal government replaced the CEWS program with the Canada Recovery Hiring Program (“CRHP”) and BCRU continued to receive assistance under the new program. During the year, BCRU applied for \$76,179 (2021 - \$208,623) and \$10,873 (2021 - \$Nil) of assistance through the CEWS and CRHP programs, respectively, which have been included at their gross amounts in the statement of operations and changes in fund balances. As at 31 March 2022, \$7,580 (2021 - \$42,590) and \$10,873 (2021 - \$Nil) of assistance from CEWS and CRHP, respectively, was included in accounts receivable.

(b) Canada Emergency Rent Subsidy/Tourism and Hospitality Recovery Program

During the year, BCRU received government assistance from the Canada Emergency Rent Subsidy (“CERS”) program initiated by the federal government in September 2020 in response to the COVID-19 pandemic. This assistance was provided to offset commercial rent and related property expenses in periods where revenues had been negatively impacted by the pandemic. In October 2021, the federal government replaced the CERS program with two additional programs including the Tourism and Hospitality Recovery Program (“THRP”). During the year, BCRU applied for \$17,211 (2021 - \$17,570) and \$104,426 (2021 - \$Nil) of assistance through the CERS and THRP programs, respectively, which have been included at their gross amounts in the statement of operations and changes in fund balances. As at 31 March 2022, \$849 (2021 - \$8,501) and \$104,426 (2021 - \$Nil) of assistance from CERS and THRP, respectively, was included in accounts receivable.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

8. Government Assistance - continued

(c) Canada Emergency Business Account

The Canada Emergency Business Account (“CEBA”) is a government loan up to \$60,000 with a forgivable portion of up to \$20,000 as part of the Government of Canada’s COVID-19 response program. The loan is required to be used for non-deferrable expenses that occurred in the 2020 calendar year. The forgivable portion of the loan will be eligible for forgiveness if the loan is fully repaid on or before 31 December 2023. During the year, BCRU received a CEBA loan of \$20,000 (2021 - \$40,000). The loan bears no interest until 31 December 2023 and will bear interest at 5% per annum beginning 1 January 2024 if not repaid. The loan is due in full on 31 December 2025.

As at year-end, BCRU has utilized the full amount of the loan and, as such, \$10,000 (2021 - \$10,000) of the forgivable portion has been recognized in the statement of operations and changes in fund balances. If the \$40,000 non-forgivable portion of the loan is not repaid in full on or before 31 December 2023, BCRU will also be required to repay the \$20,000 forgivable portion of the loan.

(d) Temporary Wage Subsidy

The Temporary Wage Subsidy (“TWS”) is a program initiated by the federal government in March 2020 which provides assistance for remuneration paid during the period from 18 March 2020 through 19 June 2020 equal to 10% of an employee’s salary, to a maximum of \$1,375 per employee, or \$25,000 per employer. As the program was no longer active in the 2022 fiscal year, BCRU received \$Nil (2021 - \$9,062) of assistance through the TWS program.

9. Debt Forgiveness

During the year, in an effort to provide financial sustainability through the COVID-19 pandemic, BCRU forgave a number of receivable amounts from its members and the representative players.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

10. Fundraising - BC Amateur Sport Fund

During the year, BC Amateur Sport Fund (“BCASF”) raised funds for specific projects and held funds totaling \$109,106 (2021 - \$108,733) on behalf of BCRU to be distributed at the request of BCRU. BCASF is the BC chapter of the Canadian Council of Provincial and Territorial Sport Federations (“CCPTSF”), a registered Canadian amateur athletic association with charitable status established to benefit amateur sport across Canada by supporting relevant projects. These funds are in BCASF’s possession until BCRU submits funding applications to BCASF at which time the funds are disbursed in the form of grants to BCRU. As such, the amounts held by BCASF are not included in BCRU’s statement of financial position. Revenue is recognized by BCRU when grant funding from BCASF is received or receivable. Grants received from BCASF during the year totalled \$Nil (2021 - \$20,000).

The moneys held by BCASF are included in three funds as follows:

The Union Development Fund was created to support BCRU’s initiatives for general operations in improving and promoting the game of Rugby in BC at recreational, national and international levels. As at 31 March 2022, the Union Development Fund held \$92,472 (2021 - \$89,615) on behalf of BCRU.

The Representative Players’ Bursary was created to support representative players who often bear the costs of training and competing at the provincial and national levels. As at 31 March 2022, the Representative Players’ Bursary Fund held \$16,634 (2021 - \$16,634) on behalf of BCRU.

The Thunder Rookie Rugby Fund was created to cover the costs of rugby programs put on for young Indigenous people within their communities. As at 31 March 2022, the Thunder Rookie Rugby Fund held \$Nil (2021 - \$2,484).

11. Financial Instruments

The BCRU is exposed to various risks through its financial instruments. The following analysis provides a measure of the BCRU’s risk exposure and concentrations at the statement of financial position date, 31 March 2022.

(a) Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The BCRU is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. BCRU manages liquidity risk by maintaining adequate cash balances. There has been no change to the risk exposure from the prior year.

(b) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. BCRU’s main credit risk relates to its cash and accounts receivable. Cash is maintained with a large federally regulated institution of Canada and accounts receivable balances are reviewed regularly by management, mitigating the risk of a financial loss. There has been no change to the risk exposure from the prior year.

BRITISH COLUMBIA RUGBY UNION
Notes to the Financial Statements
For the Year Ended 31 March 2022

12. Remuneration of Directors, Officers and Employees

For the fiscal year ended 31 March 2022, the BCRU had one employee with remuneration in excess of \$75,000. The total paid to this individual was \$112,000 (2021 - \$95,000). No remuneration was paid to members of the Board of Directors for the 2022 fiscal year.

BRITISH COLUMBIA RUGBY UNION**Schedule 1 - Dues****For the Year Ended 31 March 2022**

	2022	2021
Dues		
Senior team membership dues	\$ 57,570	\$ 30,001
Junior dues	27,980	12,113
Mini rugby dues	25,623	11,766
High school team dues (expenses)	-	(6,210)
	<hr/> \$ 111,173	<hr/> \$ 47,670

BRITISH COLUMBIA RUGBY UNION**Schedule 2 - Administrative Expenses****For the Year Ended 31 March 2022**

	2022	2021
Administrative expenses (recoveries)		
Rent, utilities and parking	\$ 56,212	\$ 60,952
Provincial office	23,119	15,224
Professional fees	11,805	12,113
Meetings, conferences and travel	9,089	-
Miscellaneous expenses	1,699	-
	<hr/> 101,924	88,289
Miscellaneous recoveries	(600)	(3,235)
	<hr/> \$ 101,324	\$ 85,054

BRITISH COLUMBIA RUGBY UNION
Schedule 3 - Commercial Activities
For the Year Ended 31 March 2022

	Revenues		Expenses		Excess (deficiency) of revenue over expenses	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Fundraising and sponsorships	95,473	75,000	34,197	18,814	61,276	56,186
Events	-	-	4,078	-	(4,078)	-
Education and other	3,815	-	19,105	2,433	(15,290)	(2,433)
	99,288	75,000	57,380	21,247	41,908	53,753

BRITISH COLUMBIA RUGBY UNION
Schedule 4 - Rugby Central
For the Year Ended 31 March 2022

	Revenues		Expenses		Excess (deficiency) of revenue over expenses	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
Club and community rugby	18,376	-	121,488	6,044	(103,112)	(6,044)
High performance programs	-	-	3,546	11,188	(3,546)	(11,188)
Competitions	174,100	-	89,213	20,000	84,887	(20,000)
Other rugby operations	-	-	87,407	45,720	(87,407)	(45,720)
	192,476	-	301,654	82,952	(109,178)	(82,952)

BRITISH COLUMBIA RUGBY UNION
Schedule 5 - COVID-19 Government Subsidies
For the Year Ended 31 March 2022

	2022	2021
Subsidy Programs		
Tourism and Hospitality Recovery Program (Note 8(b))	\$ 104,426	\$ -
Canada Emergency Wage Subsidy (Note 8(a))	76,179	208,623
Canada Emergency Rent Subsidy (Note 8(b))	17,211	17,570
Canada Recovery Hiring Program (Note 8(a))	10,873	-
Canada Emergency Business Account (Note 8(c))	10,000	10,000
Temporary Wage Subsidy (Note 8(d))	-	9,062
	\$ 218,689	\$ 245,255
