

**BRITISH COLUMBIA RUGBY UNION**

**FINANCIAL STATEMENTS**

**31 MARCH 2023**

# **BRITISH COLUMBIA RUGBY UNION**

## **Financial Statements**

For the Year Ended 31 March 2023

### **Contents**

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Independent Auditors' Report	
Statement of Financial Position	4
Statement of Operations and Changes in Fund Balances	5
Statement of Cash Flows	6
Notes to the Financial Statements	7 - 13
Schedule 1 - Dues	14
Schedule 2 - Administrative Expenses	15
Schedule 3 - Commercial Activities	16
Schedule 4 - Rugby Central	16
Schedule 5 - COVID-19 Government Subsidies	17
Schedule 6 - Representative Teams Expenses	18

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## INDEPENDENT AUDITORS' REPORT

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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 2023, 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 2023, 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 2023 and 2022, current assets as at 31 March 2023 and 2022, and net assets as at 1 April and 31 March for both the 2023 and 2022 years.

Our audit opinion on the financial statements for the year ended 31 March 2022 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.

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## **INDEPENDENT AUDITORS' REPORT - continued**

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### **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.



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## INDEPENDENT AUDITORS' REPORT - continued

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- 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  
8 June 2023

**BRITISH COLUMBIA RUGBY UNION**  
**Statement of Financial Position**  
31 March 2023

	Operating Fund		Tour Legacy Fund		Total	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
<b>Assets</b>						
<b>Current</b>						
Cash	431,356	672,447	89,245	-	520,601	672,447
Accounts receivable	125,204	270,007	-	-	125,204	270,007
Prepaid expenses	49,146	54,365	-	-	49,146	54,365
	605,706	996,819	89,245	-	694,951	996,819
<b>Due (to) from other fund</b>	-	(88,236)	-	88,236	-	-
	605,706	908,583	89,245	88,236	694,951	996,819
<b>Liabilities</b>						
<b>Current</b>						
Accounts payable and accrued liabilities	127,870	121,163	-	-	127,870	121,163
Deferred revenue (Note 3)	74,350	382,985	-	-	74,350	382,985
Refundable deposits	8,400	5,000	-	-	8,400	5,000
	210,620	509,148	-	-	210,620	509,148
<b>Canada Emergency Business Account (Note 7(c))</b>	-	40,000	-	-	-	40,000
	210,620	549,148	-	-	210,620	549,148
<b>Commitments (Note 6)</b>						
<b>Fund Balances</b>						
Internally restricted	-	-	89,245	88,236	89,245	88,236
Unrestricted	395,086	359,435	-	-	395,086	359,435
	395,086	359,435	89,245	88,236	484,331	447,671
	605,706	908,583	89,245	88,236	694,951	996,819

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 2023**

	Revenues		Expenses		Excess (deficiency) of revenue over expenses for the year	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
<b>Operating Fund</b>						
Government grants	696,385	395,231	-	-	696,385	395,231
Dues - Schedule 1	115,637	111,173	-	-	115,637	111,173
Commercial activities - Schedule 3	552,873	99,288	410,389	57,380	142,484	41,908
Debt forgiveness (Note 8)	-	-	-	10,651	-	(10,651)
Administration - Schedule 2	3,003	600	137,770	101,924	(134,767)	(101,324)
Representative teams - Schedule 6 (Note 5)	403,782	-	506,942	-	(103,160)	-
Rugby central - Schedule 4	330,088	192,476	279,089	301,654	50,999	(109,178)
Human resources	-	-	733,663	510,642	(733,663)	(510,642)
COVID-19 government subsidies - Schedule 5 (Note 7)	1,736	218,689	-	-	1,736	218,689
	<b>2,103,504</b>	<b>1,017,457</b>	<b>2,067,853</b>	<b>982,251</b>	<b>35,651</b>	<b>35,206</b>
<b>Fund balance - beginning of year</b>					<b>359,435</b>	<b>324,229</b>
<b>Fund balance - end of year</b>					<b>395,086</b>	<b>359,435</b>
<b>Tour Legacy Fund</b>						
Administration	1,009	-	-	-	1,009	-
<b>Fund balance - beginning of year</b>					<b>88,236</b>	<b>88,236</b>
<b>Fund balance - end of year</b>					<b>89,245</b>	<b>88,236</b>
<b>Fund Balance Totals</b>						
<b>Excess of revenues over expenses for the year</b>					<b>36,660</b>	<b>35,206</b>
<b>Fund balance - beginning of year</b>					<b>447,671</b>	<b>412,465</b>
<b>Fund balance - end of year</b>					<b>484,331</b>	<b>447,671</b>

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

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**BRITISH COLUMBIA RUGBY UNION****Statement of Cash Flows****For the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess of revenues over expenses for the year	\$ 36,660	\$ 35,206
Changes in non-cash working capital balances		
Accounts receivable	144,803	(188,779)
Prepaid expenses	5,219	(5,381)
Accounts payable and accrued liabilities	6,707	68,743
Deferred revenue	(308,635)	234,272
Refundable deposits	3,400	(600)
	<u>(111,846)</u>	<u>143,461</u>
<b>Financing activities</b>		
(Repayment) proceeds of Canada Emergency Business Account	<u>(40,000)</u>	10,000
	<u>(40,000)</u>	<u>10,000</u>
<b>Net (decrease) increase in cash</b>	<b>(151,846)</b>	<b>153,461</b>
<b>Cash - beginning of year</b>	<u><b>672,447</b></u>	<u><b>518,986</b></u>
<b>Cash - end of year</b>	<b>\$ 520,601</b>	<b>\$ 672,447</b>

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

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**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.

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**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 9).

(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 accounts receivable.

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**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 purpose or project and is comprised of the following amounts.

	<u>2023</u>	<u>2022</u>
BC Gaming	\$ -	\$ 4,713
Rugby Canada	56,850	43,750
ViaSport	7,500	330,947
Other	10,000	3,575
	<u>\$ 74,350</u>	<u>\$ 382,985</u>

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**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 \$3,688 (2022 - \$3,007) was disbursed from funds held by the Vancouver Foundation - Legacy Fund and were received by the BC Amateur Sports Fund (Note 9).

**5. Representative Teams Contributions**

These financial statements do not include other income and expenses raised or incurred by the teams in excess of the amounts presented. The financial results of representative teams vary due to factors such as travel destinations, program format and number of staff, volunteers and participants. The age groups, hosting locations and program offerings can change from year to year. The prior year revenues and expenses from representative teams were \$Nil as the COVID-19 pandemic resulted in the cancellation of the season.

**6. Commitments**

Premises

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

2024	\$ 45,368
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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**7. 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 \$1,736 (2022 - \$76,179) and \$Nil (2022 - \$10,873) 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 2023, \$Nil (2022 - \$7,580) and \$Nil (2022 - \$10,873) 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 \$Nil (2022 - \$17,211) and \$Nil (2022 - \$104,426) 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 2023, \$Nil (2022 - \$849) and \$Nil (2022 - \$104,426) of assistance from CERS and THRP, respectively, was included in accounts receivable.

(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 was required to be used for non-deferrable expenses that occurred in the 2020 calendar year. The forgivable portion of the loan was eligible for forgiveness if the loan is fully repaid on or before 31 December 2023. During the year, BCRU received a CEBA loan of \$Nil (2022 - \$20,000). The loan was fully repaid during the year.

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**8. Debt Forgiveness**

During the prior 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. There was no debt forgiven in the current year.

**9. Fundraising - BC Amateur Sport Fund**

During the year, BC Amateur Sport Fund ("BCASF") raised funds for specific projects and held funds totaling \$128,255 (2022 - \$109,106) 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 \$57,500 (2022 - \$Nil).

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 2023, the Union Development Fund held \$48,476 (2022 - \$92,472) 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 2023, the Representative Players' Bursary Fund held \$79,779 (2022 - \$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 2023, the Thunder Rookie Rugby Fund held \$Nil (2022 - \$Nil).

**10. 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 2023.

**(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.

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**BRITISH COLUMBIA RUGBY UNION**  
**Notes to the Financial Statements**  
**For the Year Ended 31 March 2023**

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**10. Financial Instruments - continued**

(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.

**11. Remuneration of Directors, Officers and Employees**

For the fiscal year ended 31 March 2023, the BCRU had three employees with remuneration in excess of \$75,000. The total paid to these individuals were \$301,000 (2022 - \$112,000). No remuneration was paid to members of the Board of Directors for the 2023 fiscal year.

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**BRITISH COLUMBIA RUGBY UNION****Schedule 1 - Dues****For the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
<b>Dues</b>		
Senior team membership dues	\$ 54,802	\$ 57,570
Junior dues	38,020	27,980
Mini rugby dues	22,035	25,623
Temporary membership dues	780	-
	<b>\$ 115,637</b>	<b>\$ 111,173</b>

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**BRITISH COLUMBIA RUGBY UNION****Schedule 2 - Administrative Expenses****For the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
<b>Administrative expenses (recoveries)</b>		
Rent, utilities and parking	\$ 61,316	\$ 56,212
Provincial office	39,618	23,119
Meetings, conferences and travel	18,771	9,089
Professional fees	18,065	11,805
Miscellaneous expenses	-	1,699
	<b>137,770</b>	<b>101,924</b>
Miscellaneous recoveries	<b>(3,003)</b>	<b>(600)</b>
	<b>\$ 134,767</b>	<b>\$ 101,324</b>

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**BRITISH COLUMBIA RUGBY UNION**  
**Schedule 3 - Commercial Activities**  
**For the Year Ended 31 March 2023**

	Revenues		Expenses		Excess (deficiency) of revenue over expenses	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Fundraising and sponsorships	486,402	95,473	290,508	34,197	195,894	61,276
Events	40,409	-	96,852	4,078	(56,443)	(4,078)
Education and other	26,062	3,815	23,029	19,105	3,033	(15,290)
	552,873	99,288	410,389	57,380	142,484	41,908

**BRITISH COLUMBIA RUGBY UNION**  
**Schedule 4 - Rugby Central**  
**For the Year Ended 31 March 2023**

	Revenues		Expenses		Excess (deficiency) of revenue over expenses	
	2023	2022	2023	2022	2023	2022
	\$	\$	\$	\$	\$	\$
Club and community rugby	9,700	18,376	28,856	121,488	(19,156)	(103,112)
High performance programs	215	-	94	3,546	121	(3,546)
Competitions	320,173	174,100	171,254	89,213	148,919	84,887
Other rugby operations	-	-	78,885	87,407	(78,885)	(87,407)
	330,088	192,476	279,089	301,654	50,999	(109,178)

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**BRITISH COLUMBIA RUGBY UNION**  
**Schedule 5 - COVID-19 Government Subsidies**  
**For the Year Ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
<b>Subsidy Programs</b>		
Canada Emergency Wage Subsidy (Note 7(a))	\$ 1,736	\$ 76,179
Tourism and Hospitality Recovery Program (Note 7(b))	-	104,426
Canada Emergency Rent Subsidy (Note 7(b))	-	17,211
Canada Recovery Hiring Program (Note 7(a))	-	10,873
Canada Emergency Business Account (Note 7(c))	-	10,000
	<b>\$ 1,736</b>	<b>\$ 218,689</b>

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**BRITISH COLUMBIA RUGBY UNION**  
**Schedule 6 - Representative Teams Expenses (Note 5)**  
**For the Year Ended 31 March 2023**

	Number of teams (unaudited)	2023	Number of teams (unaudited)	2022
<b>Provincial Teams</b>				
<b>Contributions</b>		\$ (403,782)	\$	-
<b>Expenses</b>		506,942		-
		<u>\$ 103,160</u>	<u>\$</u>	<u>-</u>
<b>Comprised of:</b>				
<b>Provincial teams expenses (recoveries) - net</b>				
Senior men	-	\$ 6,131	-	\$ -
Under 23 - men 7s	1	6,529	-	-
Under 19 - men	1	46,967	-	-
Under 18 - men	2	1,199	-	-
Under 18 - men 7s	1	963	-	-
Under 16 - men	2	(1,275)	-	-
Under 14 - boys	1	926	-	-
		<u>61,440</u>		<u>-</u>
Senior women	1	31,710	-	-
Under 18 - women	1	830	-	-
Under 18 - women 7s	1	2,137	-	-
Under 16 - women	1	(4,443)	-	-
Under 14 -girls	1	2,438	-	-
		<u>32,672</u>		<u>-</u>
<b>Other expenses (recoveries)</b>				
ID sessions		(10,338)		-
Player subsidies		19,386		-
		<u>9,048</u>		<u>-</u>
		<u>\$ 103,160</u>	<u>\$</u>	<u>-</u>