



**North  
Battleford**

Treaty Six Territory | Saskatchewan | Canada

## **AGENDA**

**FOR**

**SASKATCHEWAN LOTTERIES**

**COMMUNITY GRANT**

**ADJUDICATION COMMITTEE**

**No. 13/21**

**Thursday, January 13, 2022**

**5:30 PM**

**Zoom Meeting**

PROUDLY SUPPORTED BY



**SASK LOTTERIES**

**THE CITY OF NORTH BATTLEFORD SASK. LOTTERIES COMMUNITY GRANT  
ADJUDICATION COMMITTEE MEETING NO.13/21**

VIA ZOOM

Thursday, January 13, 2022

**AGENDA**

**Call To Order**

Review of Minutes

**DELEGATIONS FOR GRANT YEAR 2021-2022 – January 13, 2022 Meeting**

- #1 Twin Rivers Curling Club
- #2 City of NB – Access Communication Centre
- #3 Skate Battlefords

**COMMUNITY GRANT ALLOCATION**

***Grant Year 2021-2022***

- |    |                                                |                    |
|----|------------------------------------------------|--------------------|
| #1 | Twin Rivers Curling Club-Learn to Curl Program | [Application # 25] |
| #2 | Battlefords Volleyball Club-Volleyballs        | [Application # 26] |
| #3 | City of NB – Shinny Program                    | [Application # 27] |
| #4 | Skate Battlefords                              | [Application # 28] |

**CORRESPONDENCE**

NONE

**DISCUSSION**

NONE

**NEXT MEETING:** TBD

**VENUE:** TBD

**ADJOURNMENT**

To: Chairperson Kelli Hawtin  
Members of the City of North Battleford Sask. Lotteries Community Grant Adjudication Committee

From: Cheryl DeNeire, Director of Parks & Recreation

Date: January 13, 2022

Subject: Community Grant Request Summary

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## APPLICATIONS FOR GRANT YEAR 2021-2022

Meeting NO. 13/21

- |                                                             |                   |                   |
|-------------------------------------------------------------|-------------------|-------------------|
| 1. <b>Twin Rivers Curling Club</b><br>Learn to Curl Program | [Application #25] | <b>\$3,818.00</b> |
| <i>Meets Criteria</i>                                       |                   |                   |
| 2. <b>Battlefords Volleyball Club</b><br>Volleyballs        | [Application #26] | <b>\$1,293.17</b> |
| <i>Meets Criteria</i>                                       |                   |                   |
| 3. <b>City of NB</b><br>Shinny Program                      | [Application #27] | <b>\$2,000.00</b> |
| <i>Meets Criteria</i>                                       |                   |                   |
| 4. <b>Skate Battlefords</b>                                 | [Application #28] | <b>\$5,000.00</b> |
| <i>Meets Criteria</i>                                       |                   |                   |



Cheryl DeNeire  
Director of Parks & Recreation

# 2021-2022 GRANT YEAR

CITY OF NORTH BATTLEFORD  
COMMUNITY GRANT PROGRAM C271/R15

Pay out from 2142145008

Total Allotted \$ 99,060.00  
Remaining Funds \$ 42,517.00

\$ 99,060.00 Total Allotted  
\$ 18,982.73 Amount paid out  
To be paid back

**2021-2022 COMMUNITY GRANT PROGRAM**

Grant #: CG:21:610

		<u>Committed</u>	<u>Completed Project Costs</u>	<u>Paid Out</u>	<u>Project Report Form</u>	<u>Under Rep Pop.</u>	<u>Date of Pay/Req</u>
	<b>Green&lt;Still waiting on final project reports</b>	<b>\$ 56,543.00</b>	<b>\$ 30,312.80</b>	<b>\$ 18,982.73</b>			
	<b>Yellow&lt;Not yet approve</b>						
1	The Battlefords Music Festival - Music Competition	\$ 3,500.00	\$ 8,066.91	\$ 3,500.00	Yes	No	16-Jun-21
2	Canadian Mental Health Association - Fitness Program	\$ 2,000.00	\$ 2,369.25	\$ 2,000.00	Yes	Yes	02-Dec-21
3	Battlefords Wildlife Federation - Raise & Release Pheasants Program	\$ 2,600.00	\$ 3,529.52	\$ 2,600.00	Yes	No	24-Jun-21
4	Battlefords Family Health Centre - Community Garden Project	\$ 2,000.00	\$ 1,993.72	\$ 1,993.72	Yes	Yes	22-Sep-21
5	North Battleford Golf & C.C Junior Golf Program - Junior Golf	\$ 2,000.00	\$ 2,200.00	\$ 2,000.00	Yes	Yes	14-Jun-21
6	NBCHS Graduation Committee - Graduation Ceremony Assist.	\$ 1,400.00					
7	Pioneer Association Inc. - Seniors Activities	\$ 4,000.00					
8	Big Brothers Big Sisters of the Battlefords - Spring/Summer Passes for Family Golf	\$ 1,000.00	\$ 840.01	\$ 840.01	Yes	Yes	05-Jul-21
9	Battlefords Toastmasters Club 1512 -Room Rent	\$ 1,920.00					
10	Battlefords Youth Soccer - 2021 Outdoor Soccer Prog. Assist.	\$ 1,800.00	\$ 2,028.98	\$ 1,800.00	Yes	Yes	06-Dec-21
11	The Fin Island Trail Run - Trail Run 2021	\$ 2,000.00	\$ 2,020.17	\$ 2,000.00	Yes	Yes	09-Sep-21
12	Battlefords Concern for Youth Inc. - Art Supplies	\$ 750.00	\$ 750.00	\$ 750.00	Yes	Yes	26-Oct-21
13	Ecole Pere Mercure - Playground Equipment CANCELLED	\$ 1,400.00	\$ -	\$ -			
14	Battlefords Area Pride - Pride Week	\$ 1,499.00	\$ 2,072.00	\$ 1,499.00	Yes	Yes	01-Sep-21
15	Allen Sapp Gallery - Community Youth Art Making & Exhibition	\$ 1,926.00					
16	Battleford Gymnastic Club- Equipment for Rec. Program.	\$2,000					
17	NB Water Doves Synchronized Swimming Club- Rent Assist.	\$5,846.85					
18	City of NB- Don Ross Centre- Defibrilator	\$1,888.95	\$ 1,898.14		Yes		
19	Battlefords Scuba Community- Rent Assistance <i>Cancelled</i>	\$ 590.16					
20	Western Development Museum- Light Up the Village Lights	\$1,000.00					
21	Big Brothers Big Sisters of the Battlefords - Youth Passes	\$ 1,960.00	\$ 1,960.00		Yes		
22	NBCH- Viking Breakfast Program DENIED	\$ -	\$ -	\$ -			
23	Ecole Pere Mercure - Ski Program	\$700					
24	Lawrence School- Ski Program- Grade 5	\$650.87	\$ 584.10		Yes		
25	Twin Rivers Curling Club - Learn to Curl Program	\$ 3,818.00					
26	Battlefords Volleyball Club	\$ 1,293.17					
27	City of NB - Shinny Program	\$ 2,000.00					
28	Skate Battlefords	\$ 5,000.00					

#25 ELIGIBLE

REQUEST: \$3,818.00



SASKATCHEWAN LOTTERIES  
COMMUNITY GRANT PROGRAM  
PARKS & RECREATION DEPT. | 306-445-1700



Return to:  
City of North Battleford Parks & Recreation Dept.  
PO Box 460, 1291-101<sup>st</sup> Street  
North Battleford, SK  
S9A 2Y6  
Tel: 306-445-1700 Fax: 306-445-0411  
Contact: Cheryl DeNeire  
[parksandrecdirector@cityofnb.ca](mailto:parksandrecdirector@cityofnb.ca)

Received  
Dec 7, 2021  
CD

Name of Group	Twin Rivers Curling Club		
Non-Profit #	101212032		
Mail address	Box 1127, North Battleford, S9A 3K2		
Contact Person	Kathy McNinch		
Address	306-937-2431	Phone #	306-937-2431
Email	manager@battlefordscurling.com		

Proposed Activity/Program/Event etc.

We want to grow the sport of curling in the region. Our objective is to provide introductory workshops and follow-up lessons for new curlers. We want them to become comfortable enough with curling that they will join a league. Our advertising will be aimed at groups that don't currently make up a large portion of our membership: women, youth at risk, single-parent families, economically disadvantaged people and the Indigenous community. We want to show people that the sport of curling is both fun and challenging. This sport is one of the few recreational activities that can be enjoyed by people of all ages and physical abilities. We need to find more ways to get families, groups of friends and work colleagues into our building to enjoy a game of curling.

Proposed Date(s)	January, 2021 to March 31, 2021
Proposed Time(s)	various
Location	Twin Rivers Curling Club

Project description (include objectives of program, benefits to participants)

Objective: to increase the number of curlers/leagues by providing Learn to Curl workshops and later sessions with an instructor available for advice and guidance. We will use paid advertising to promote these workshops and anticipate that new curlers will become comfortable enough to join a league in the next season. Benefits include: physical activity, challenging your brain by learning game strategy; learning an affordable and accessible sport that can be played for life; creating a sense of community and a chance to socialize in a safe way.

Estimated number of participants	Up to 200
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This project request is a City of North Battleford Community Grant application for funds only:

Yes  No

If no, where else have you applied for funding and the amount requested/approved.

SK Lotteries Town of Battleford - approved \$3,000  
CurlSask - applied for \$1,000 - decision in January

Without financial assistance from this grant request, will this activity/program/event take place?

Yes  No

\* 1, 2, 3 OPERATIONAL COST ASSOCIATED WITH PROJECT  
MAX. ALLOWABLE: 500.00 CO

**Proposed Budget**

**Details**

**Expenditures**

1 \* instructor/pt staff (12 weeks)  
workshops 5 x \$200 each  
advertising  
office/program supplies  
2 \* utilities (water, power, energy)  
3 \* ice tech

Amount
\$2,160
\$1,000 ← eligible
\$6,000 ← eligible
\$1,000 ← eligible
\$11,250
\$4,800
<b>Total</b>
\$26,210

8,000 + 500 opscoob = 8,500 eligible CO

**Revenue**

Sk Lotteries - Town of Battleford  
League Fees  
Bonspiels  
Prize draw ticket sales

Amount
\$3,000
\$10,392
\$6,000
\$3,000
<b>Total</b>
\$22,392

Minus other donations  
3,000 Town  
1,000 Curl Sask (Maybe)  
3=4,000 CO

Amount requested from Community Grant

✓ \$3,818  
\$19,392

SELF HELP

Signature: Kaitly Mann

Date: December 6, 2021

+ Note: There are enough left to get funds to match this request CO

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**TWIN RIVERS CURLING CLUB INC.**

**FINANCIAL STATEMENTS**

**JUNE 30, 2021**

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**Vantage**

CHARTERED PROFESSIONAL ACCOUNTANTS



# TWIN RIVERS CURLING CLUB INC.

## FINANCIAL STATEMENTS

JUNE 30, 2021

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## MANAGEMENT REPORT

Twin Rivers Curling Club Inc.

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgements and estimates in accordance with Canadian generally accepted accounting principles. This responsibility includes selecting appropriate accounting principles and methods and making decisions affecting the measurement of transactions in which objective judgement is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The board is composed of directors who are not employees of the organization. The board is responsible for overseeing management in the performance of its financial reporting responsibilities. The board fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The board is also responsible for recommending the appointment of the organization's external auditors.

Vantage, an independent firm of chartered professional accountants, is appointed by the board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the board and administration to discuss their audit findings.



Director

October 24, 2021

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
Twin Rivers Curling Club Inc.  
North Battleford, Saskatchewan

### ***Qualified Opinion***

We have audited the accompanying financial statements of Twin Rivers Curling Club Inc., which comprise the statement of financial position as at June 30, 2021, the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis of Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of Twin Rivers Curling Club Inc. as at June 30, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### ***Basis for Qualified Opinion***

Twin Rivers Curling Club Inc. derives revenue from fundraising activities the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our audit of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to fundraising revenues, excess of revenue over expenses and net assets for the fiscal 2021 and fiscal 2020 years.

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 Twin Rivers Curling Club Inc. 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.

### ***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 Twin Rivers Curling Club Inc.'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 organization or to cease operations, or has no realistic alternative but to do so.

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

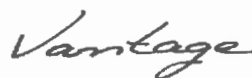
### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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 judgement 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 organization'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 organization'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 organization 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.

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script font.

Chartered Professional Accountants

North Battleford, Saskatchewan  
October 24, 2021

# TWIN RIVERS CURLING CLUB INC.

## STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2021

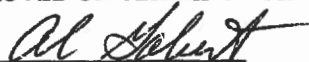
### ASSETS

	<u>2021</u>	<u>2020</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 195,944	\$ 193,514
Accounts receivable	2,210	10,791
Government remittances receivable	70	
Prepaid expenses	<u>25,590</u>	<u>50,590</u>
	<u>223,814</u>	<u>254,895</u>
<b>INVESTMENTS</b>	<u>365</u>	<u>365</u>
<b>TANGIBLE CAPITAL ASSETS (Note 3)</b>	239,767	230,179
Less accumulated amortization	<u>156,142</u>	<u>136,404</u>
	<u>83,625</u>	<u>93,775</u>
	<u>\$ 307,804</u>	<u>\$ 349,035</u>

### LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 16,491	\$ 15,915
Government remittances payable	<u>          </u>	<u>9,683</u>
	16,491	25,598
<b>LONG TERM LIABILITIES (Note 5)</b>		
Long term debt	<u>40,000</u>	<u>40,000</u>
<b>TOTAL LIABILITIES</b>	56,491	65,598
<b>NET ASSETS</b>	<u>251,313</u>	<u>283,437</u>
	<u>\$ 307,804</u>	<u>\$ 349,035</u>

APPROVED ON BEHALF OF THE BOARD



Director

See accompanying notes

# TWIN RIVERS CURLING CLUB INC.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	<u>2020</u>
<b>REVENUE</b>		
Advertising	\$ 36,400	\$ 34,009
Bonspiel operations	793	22,387
Commission		9,071
Curling fees	59,791	105,164
Donations and fundraising	5,000	5,883
Facility rental	3,902	10,779
Grants	11,159	23,223
Interest	211	1,685
Restaurant operations	13,714	13,143
Government wage subsidy (Note 10)	48,242	
CEBA loan debt forgiveness (Note 5)	20,000	
Other	405	10,513
	<u>199,617</u>	<u>235,857</u>
<b>EXPENSES</b>		
Advertising and promotion	7,534	3,143
Amortization	19,738	16,797
Bad debt		1,306
Bonspiel operations	394	15,536
Building fund	25,000	25,000
Business taxes, licenses and memberships	156	246
Curling program and event fees	242	4,120
Interest and bank charges	2,366	3,324
Member discount	1,195	2,875
Office	8,373	10,300
Professional fees	9,417	16,916
Repairs and maintenance	5,172	8,462
Restaurant operations	1,634	1,553
Salaries and wages	58,846	59,490
Sub-contracts		45,857
Supplies	1,571	2,093
Telephone	144	3,455
Travel, meetings and conventions		126
Utilities	89,959	115,338
	<u>231,741</u>	<u>335,937</u>
<b>DEFICIT OF REVENUE OVER EXPENSES</b>	<b>\$ <u>(32,124)</u></b>	<b>\$ <u>(100,080)</u></b>

See accompanying notes

# TWIN RIVERS CURLING CLUB INC.

## STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED JUNE 30, 2021

	<b>General fund</b>	<b>Invested in capital assets</b>	<b>Restricted funds</b>	<b>2021</b>	<b>2020</b>
<b>NET ASSETS</b> at beginning of year	\$ (94,994)	\$ 93,775	\$ 284,656	\$ 283,437	\$ 383,517
Deficit of revenue over expenses	(32,124)			(32,124)	(100,080)
Amortization	19,738	(19,738)		NIL	
<b>FUND TRANSFERS</b>	<u>275,068</u>	<u>9,588</u>	<u>(284,656)</u>	<u>NIL</u>	<u>          </u>
<b>NET ASSETS</b> at end of year	<u>\$ 167,688</u>	<u>\$ 83,625</u>	<u>\$ NIL</u>	<u>\$ 251,313</u>	<u>\$ 283,437</u>

See accompanying notes

# TWIN RIVERS CURLING CLUB INC.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2021

	<u>2021</u>	<u>2020</u>
<b>CASH USED BY OPERATING ACTIVITIES</b>		
Deficit of revenue over expenses	\$ (32,124)	\$ (100,080)
Items not requiring cash		
Amortization	19,738	16,797
Debt forgiveness	<u>(20,000)</u>	<u>          </u>
	<u>(32,386)</u>	<u>(83,283)</u>
Net change in non-cash working capital		
Decrease (increase) in receivables	8,510	(3,832)
Decrease in prepaids	25,000	
Decrease in payables	<u>(9,106)</u>	<u>(3,494)</u>
	<u>24,404</u>	<u>(7,326)</u>
	(7,982)	(90,609)
<b>CASH PROVIDED BY FINANCING ACTIVITIES</b>		
Repayment of long term debt	<u>20,000</u>	<u>40,000</u>
<b>CASH USED BY INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	<u>(9,588)</u>	<u>(53,708)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	2,430	(104,317)
<b>CASH AND CASH EQUIVALENTS at beginning of year</b>	<u>193,514</u>	<u>297,831</u>
<b>CASH AND CASH EQUIVALENTS at end of year (Note 9)</b>	<u>\$ 195,944</u>	<u>\$ 193,514</u>

See accompanying notes



# TWIN RIVERS CURLING CLUB INC.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### 1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES

Twin Rivers Curling Club Inc. is incorporated under the Saskatchewan Non-Profit Corporation Act, 1995. The organization strives to promote and grow the sport of curling in a social and competitive environment in the City of North Battleford and surrounding area.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles. The more significant accounting policies that have been adopted are as follows:

#### (a) Fund Accounting

The Twin Rivers Curling Club Inc. utilizes fund accounting.

The general fund accounts for the current operations and administrative activities and reports resources which are not restricted.

The capital fund is a restricted fund that reflects the equity in capital assets of the organization after taking into consideration any associated long term debt. Expenses consist primarily of amortization of capital assets.

The restricted fund accounts for funds that are externally or internally restricted. Transfers from such fund will be used for the purpose specified by the Board of Directors.

#### (b) Revenue Recognition

The organization follows the restricted fund method of accounting for externally restricted contributions. Unrestricted contributions are recognized as revenue of the operating fund when received or receivable if the amounts to be received can be reasonably measured and ultimate collection is reasonably assured. Restricted contributions are recognized as revenue of the appropriate fund when received or receivable. Restricted contributions for use in operations are deferred and recognized as revenue in the year in which the related expenses are incurred.

Advertising, restaurant revenue and curling fees are recognized as they are earned over the course of the curling season when received or receivable if the amounts to be received can be reasonably measured and collection is reasonably assured.

#### (c) Tangible Capital Assets

Tangible capital assets are recorded at cost.

# TWIN RIVERS CURLING CLUB INC.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (d) Amortization

Amortization is provided on a declining balance basis using the following estimates of useful life:

Equipment	20 %
Computer	55 %

Tangible capital assets acquired during the year are amortized at one-half the annual rate. Amortization expense is reported in the capital fund.

#### (e) Contributed services

Volunteers contribute a significant amount of time each year to Twin Rivers Curling Club Inc. Because of the difficulty of determining the fair value of contributed services, they are not recognized in the financial statements.

#### (f) 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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the period they become known. Significant estimates include the useful life of tangible capital assets.

### 3. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>2021 Accumulated amortization</u>	<u>Net</u>	<u>2020 Net</u>
Equipment	\$ 153,545	\$ 105,950	\$ 47,595	\$ 48,707
Computer	14,875	14,845	30	68
Leasehold improvements	<u>71,347</u>	<u>35,347</u>	<u>36,000</u>	<u>45,000</u>
	<u>\$ 239,767</u>	<u>\$ 156,142</u>	<u>\$ 83,625</u>	<u>\$ 93,775</u>

### 4. BANK INDEBTEDNESS

The organization has an operating line of credit of \$30,000 which bears interest at 4.95% per annum of which Nil has been drawn as of June 30, 2021 (2020 - Nil).

# TWIN RIVERS CURLING CLUB INC.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### 5. LONG TERM LIABILITIES

	<u>2021</u>	<u>2020</u>
Long term debt		
(a) CEBA loan	\$ <u>40,000</u>	\$ <u>40,000</u>

- (a) The CEBA loan is a government guaranteed, interest-free loan that requires no repayment until December 31, 2022. If paid prior to that date, \$20,000 of the loan will be forgiven. Any unpaid amounts at January 1, 2023 will be converted to a 3-year term loan at 5% interest with interest-only monthly payments required until December 31, 2025. The loan is not expected to be recalled in the next year.

### 6. COMMITMENTS

In 2016 the organization entered into a fundraising commitment with the City of North Battleford for the construction of the Credit Union Cuplex facility. The organization agreed to pay \$25,000 to the city per year until 2026. \$50,000 of the commitment remains at June 30, 2021.

### 7. FINANCIAL INSTRUMENTS

- (a) 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 its obligation. The company provides credit to customers in the normal course of operations. It carries out, on a continuing basis, credit checks on its customers and maintains provisions for potential credit losses. The company minimizes its credit risk by concluding transactions with a large number of customers.

- (b) Liquidity Risk

Liquidity risk is the risk that the company will encounter difficulty in meeting its obligations associated with financial liabilities. The company is exposed to liquidity risk arising primarily from the long-term debt. The company's ability to meet obligations depends on the receipt of funds from its operations and other related sources.

The carrying value of cash, accounts receivable and accounts payable approximates their fair values because of the short-term maturities of these items.

### 8. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current period's financial statement preparation.

# TWIN RIVERS CURLING CLUB INC.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

### 9. CASH FLOW INFORMATION

Cash and cash equivalents consist of cash on hand, balances on deposit and investments in money market instruments less short term indebtedness. Cash and cash equivalents included in the cash flow statement comprise the following balance sheet amounts:

	<u>2021</u>	<u>2020</u>
Cash	\$ <u>195,944</u>	\$ <u>193,514</u>

### 10. GOVERNMENT ASSISTANCE

The Canada Emergency Wage Subsidy (CEWS) provides a subsidy of remuneration paid by an eligible employer. CEWS eligibility is dependent upon a revenue or cash flow decline.

The federal government has extended CEWS to October 23, 2021.

There is no known contingent liability for repayment however the amounts could become subject to review by Canada Revenue Agency.

### 11. SUBSEQUENT EVENT

In January 2020, the World Health Organization has declared the outbreak of a novel coronavirus (COVID-19) as a "Public Health Emergency of International Concern," which continues to spread throughout the world and has adversely impacted global commercial activity and contributed to significant declines and volatility in financial markets. The extent of COVID19's effect on the organization's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict. The rapid development and fluidity of this situation make it impossible to ascertain the ultimate material adverse impact of the coronavirus outbreak. Nevertheless, the outbreak presents uncertainty and risk with respect to the organization, its performance, and its financial results.

#26

ELIGIBLE

\$ 1293.17



**SASKATCHEWAN LOTTERIES  
COMMUNITY GRANT PROGRAM**

PARKS & RECREATION DEPT. | 306-445-1700



**Return to:**  
 City of North Battleford Parks & Recreation Dept.  
 PO Box 460, 1291-101<sup>st</sup> Street  
 North Battleford, SK  
 S9A 2Y6  
 Tel: 306-445-1700 Fax: 306-445-0411  
 Contact: Cheryl DeNeire  
[parksandrecredirector@cityofnb.ca](mailto:parksandrecredirector@cityofnb.ca)

Name of Group	Battlefords Volleyball Club		
Non-Profit #			
Mail address	9130 Walker Drive North Battleford SK S9A 2X1		
Contact Person	Sheldon Revet		
Address		Phone #	306-481-6156
Email	battlefordsvolleyball@gmail.com		

**Proposed Activity/Program/Event etc.**

Battlefords Volleyball Club is a community club that strives to provide a competitive and developmental volleyball experience for grades 6-12.

Proposed Date(s)	December 2021 - May 2022
Proposed Time(s)	
Location	North Battleford

**Project description (include objectives of program, benefits to participants)**

In May 2022 Battlefords Volleyball Club, our 16 to 18 age categories will compete in the Volleyball Canada Youth Nationals in Edmonton. For them to compete, each age group requires 6 specific volleyballs, Mikasa MV200W. It is beneficial for each age group to practice with these balls before getting to nationals and then the Mikasa MV200W is the official volleyball for the 2023 and 2024 volleyball seasons.

Estimated number of participants	108 total 48 16-18 age groups
----------------------------------	-------------------------------



This project request is a City of North Battleford Community Grant application for funds only:

Yes     No

If no, where else have you applied for funding and the amount requested/approved.

Without financial assistance from this grant request, will this activity/program/event take place?

Yes     No

**Proposed Budget**

**Details**

**Expenditures**

12 - V200W Mikasa Official FIVB  
Micro-Fibre-Indoor Volleyball-official size 5

Shipping

Taxes

**Amount**

12 x 94.95 = 1139.40

25.62

128.15

**Total** 1293.17

**Revenue**

**Amount**

**Total** 1293.17

Amount requested from Community Grant

1293.17

SELF HELP

Signature

*A. Bast*

Date

Dec 9/21

#27

Received: Dec. 13, 2021

Eligible

\$2,000



**SASKATCHEWAN LOTTERIES**  
**COMMUNITY GRANT PROGRAM**  
PARKS & RECREATION DEPT. | 306-445-1700



**Return to:**  
City of North Battleford Parks & Recreation Dept.  
PO Box 460, 1291-101<sup>st</sup> Street  
North Battleford, SK  
S9A 2Y6  
**Tel:** 306-445-1700    **Fax:** 306-445-0411  
**Contact:** Cheryl DeNeire  
[parksandrecdirector@cityofnb.ca](mailto:parksandrecdirector@cityofnb.ca)

<b>Name of Group</b>	Parks and Recreation/City of North Battleford		
<b>Non-Profit #</b>			
<b>Mail address</b>	Box 460,		
<b>Contact Person</b>	Siobhan Gormley		
<b>Address</b>	Box 460, North Battleford, S9A2Y6	<b>Phone #</b>	306 445 1754
<b>Email</b>	sgormley@cityofnb.ca		

**Proposed Activity/Program/Event etc.**

Free Adult 18 + Shinny Program Tuesday - Friday
----------------------------------------------------

<b>Proposed Date(s)</b>	January 4 - Mar 25
<b>Proposed Time(s)</b>	12:00 - 1:00pm
<b>Location</b>	Access Communications Centre

**Project description (include objectives of program, benefits to participants)**

The Noon hour drop in Shinny program runs 12:00 - 1:00pm Tuesday - Friday at the Access Communications Centre. Offering a free program eliminates the barrier often associated with organized sport and recreation activities for adults. Participants enjoy the drop in program as it is less structured and doesn't involve the commitment many activities do. Referring to the Parks and Recreation Master plan, individuals that participate in physical activities in a social setting have benefitted and improved psychological, physical and mental health.
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<b>Estimated number of participants</b>	400-450
-----------------------------------------	---------



This project request is a City of North Battleford Community Grant application for funds only:

Yes     No

If no, where else have you applied for funding and the amount requested/approved.

Without financial assistance from this grant request, will this activity/program/event take place?

Yes     No

**Proposed Budget**

**Details**

**Expenditures**

	Amount
Ice Rental \$204.12/hr x 4 x / wk x 12 weeks	\$9797.76
Staff wages: \$22.50/hr x 48 hrs	\$1080.00
Advertising: City Bulletin \$90.00 x 5	\$450.00
<b>Total</b>	<b>\$11,327.76</b>

**Revenue**

	Amount
<b>Total</b>	

Amount requested from Community Grant	\$2,000.00
<b>SELF HELP</b>	<b>\$9,327.76</b>

Signature       Date December 10th 2021

Received: Jan. 6, 2022

#28

Eligible

\$ 5,000



**SASKATCHEWAN LOTTERIES  
COMMUNITY GRANT PROGRAM**

PARKS & RECREATION DEPT. | 306-445-1700



**SASK LOTTERIES**

**Return to:**  
City of North Battleford Parks & Recreation Dept.  
PO Box 460, 1291-101<sup>st</sup> Street  
North Battleford, SK  
S9A 2Y6  
**Tel:** 306-445-1700      **Fax:** 306-445-0411  
**Contact:** Cheryl DeNeire  
[parksandrecdirector@cityofnb.ca](mailto:parksandrecdirector@cityofnb.ca)

Name of Group	Skate Battlefords		
Non-Profit #			
Mail address	Box 1174 Battlefords, SK S0M0E0		
Contact Person	Alana Bryant		
Address	Box 1174 Battleford, SK S0M0E0	Phone #	3064907886
Email	sk8battlefords@sasktel.net		

**Proposed Activity/Program/Event etc.**

Delivery of CanSkate and StarSkate programs to provide skating instruction and practice ice time to children and youth in order to promote skating as a positive recreational activity, enhancing their physical and mental well-being.

Proposed Date(s)	September 2021-March 2022
Proposed Time(s)	Thursdays 5:45-9pm; Saturdays 9am-12pm
Location	Access Communications Centre

**Project description (include objectives of program, benefits to participants)**

Canskate offers children aged 4-8 years on ice instruction where they learn valuable lifelong skills. These skills can later be used for hockey, competitive figure skating or recreational purposes. Families have opportunities to skate together throughout the season at holidays and events. We strive to make our program available to and inclusive of all children, including those who fall into under-represented populations such as Indigenous people, new Canadians, persons with disabilities and those who are economically disadvantaged. The StarSkate program includes specific skills in the areas of ice dance, skating skills, free

Estimated number of participants	68
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This project request is a City of North Battleford Community Grant application for funds only:

Yes  No

If no, where else have you applied for funding and the amount requested/approved.

Town of Battleford Parks & Recreation Board: Battleford Arena Ice Rental

Without financial assistance from this grant request, will this activity/program/event take place?

Yes  No

**Proposed Budget**

**Details**

**Expenditures**

	Amount
Ice Rental (City of North Battleford)	\$23540
Ice Rental (Town of Battleford)	\$27000
Coach Fees	\$16710
<b>Total</b>	<b>\$67250</b>

**Revenue**

	Amount
Registrations (22@\$515, 25@\$850, 6@\$770, 10@\$1145, 5@\$1520)	\$56250
Town of Battleford Grant (pending)	\$6000
City of North Battleford Grant (pending)	\$5000
<b>Total</b>	<b>\$67250</b>

Amount requested from Community Grant

\$5000

SELF HELP

Signature



Date

January 6, 2022

**EAST HILL BOOKKEEPING SERVICES**  
**PO Box 773**  
**North Battleford, SK S9A 2Y9**  
**Phone 306-441-0430 Fax 306-445-2258**  
**Email: lesjo.ganzert@sasktel.net**

October 13, 2021

Skate Battlefords  
PO Box 1174  
Battleford, SK  
S0M 0E0

To Whom It May Concern:

**Re: Financial Record review**

I have reviewed the accounting records of the above named corporation for the periods ending April 30, 2019, April 30, 2020, and April 30, 2021, and I find them to be an accurate statement of the financial records as presented to me.

Sincerely,



Jo-Ann Ganzert

**Skate Battleford  
Balance Sheet  
As of April 30, 2021**

Accrual Basis

	Apr 30, 21	Apr 30, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Chequing/Savings</b>		
Bingo Account	47.58	4,424.53
Community (chequing)	16,802.90	17,055.35
High Interest Savings	42,662.78	42,611.61
ICU Member Rewards	218.67	210.40
<b>Total Chequing/Savings</b>	59,731.93	64,301.89
<b>Accounts Receivable</b>		
Accounts Receivable (Unpaid or unapplied customer invoices and credits)	2,350.63	6,852.72
<b>Total Accounts Receivable</b>	2,350.63	6,852.72
<b>Other Current Assets</b>		
Undeposited Funds (Funds received, but not yet deposited to a bank account)	1,218.69	1,360.00
<b>Total Other Current Assets</b>	1,218.69	1,360.00
<b>Total Current Assets</b>	63,301.25	72,514.61
<b>TOTAL ASSETS</b>	<u>63,301.25</u>	<u>72,514.61</u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable		
Accounts Payable (Unpaid or unapplied vendor bills or credits)	5,792.80	13,032.99
<b>Total Accounts Payable</b>	5,792.80	13,032.99
<b>Total Current Liabilities</b>	5,792.80	13,032.99
<b>Total Liabilities</b>	5,792.80	13,032.99
<b>Equity</b>		
Retained Earnings (Undistributed earnings of the business)	59,481.62	48,674.42
Net Income	-1,973.17	10,807.20
<b>Total Equity</b>	57,508.45	59,481.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>63,301.25</u>	<u>72,514.61</u>

**Skate Battleford  
Profit & Loss  
May 2020 through April 2021**

Accrual Basis

	May '20 - Apr 21	May '19 - Apr 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>Competitions</b>	0.00	1,659.95
<b>Fundraising</b>		
Co-op Gift Cards	3,110.00	0.00
Skate Canada Raffle Tickets	3,192.43	2,919.79
Fundraising - Other	4,243.99	3,121.00
<b>Total Fundraising</b>	10,546.42	6,040.79
<b>Grants</b>		
Donations	120.00	0.00
Map Grant	6,091.43	2,005.98
Minor Sports Grant	1,000.00	1,000.00
Other grants	6,056.28	0.00
SLGA Grant	0.00	1,635.16
Town of Battleford Grant	6,000.00	5,000.00
<b>Total Grants</b>	19,267.71	9,641.14
<b>Income from other events hosted</b>	0.00	3,870.00
Registration - regular season	40,815.50	70,680.00
Registration -precond, power sk	4,875.00	9,158.75
Skate sask Sectionals		
Raffle	0.00	1,040.00
Sectionals Grant	0.00	4,447.06
<b>Total Skate sask Sectionals</b>	0.00	5,487.06
<b>Test Day(I)</b>		
North Battleford	732.00	264.00
Partner	1,394.30	0.00
<b>Total Test Day(I)</b>	2,126.30	264.00
<b>Total Income</b>	77,630.93	106,801.69
<b>Expense</b>		
<b>Bad debts expense</b>	0.00	4,070.00
<b>Carnival</b>		
Costumes	0.00	329.70
Misc	0.00	613.50
<b>Total Carnival</b>	0.00	943.20
<b>Club Registration Fee</b>		
Advertizing	0.00	221.76
Club Registration Fee - Other	175.46	0.00
<b>Total Club Registration Fee</b>	175.46	221.76
<b>Events - other events hosted</b>		
Aspire to go Higher	0.00	8,141.06
<b>Total Events - other events hosted</b>	0.00	8,141.06
<b>Fundraising Expense</b>		
Chocolates	934.50	2,151.45
Skate SK fundraising adjustment	1,800.00	4,800.00
<b>Total Fundraising Expense</b>	2,734.50	6,951.45
<b>Ice Rental</b>	41,939.29	38,036.66
<b>Insurance</b>		
Club Liability Insurance	62.37	59.40
Officers & Directors Insurance	52.50	50.00
<b>Total Insurance</b>	114.87	109.40

# Skate Battleford

## Profit & Loss

May 2020 through April 2021

Accrual Basis

	May '20 - Apr 21	May '19 - Apr 20
Invitationals	0.00	1,660.00
Other expenses	0.00	451.13
Parties		
Christmas	33.30	0.00
Fun Fest	0.00	462.04
Halloween	0.00	150.51
Valentine's	35.30	0.00
<b>Total Parties</b>	<b>68.60</b>	<b>612.55</b>
Professional Fees		
Administrative Fees	13,592.70	0.00
Coaching	10,093.72	22,581.04
Mileage	4,215.17	137.28
Program Assistant	0.00	1,301.64
<b>Total Professional Fees</b>	<b>27,901.59</b>	<b>24,019.96</b>
Skate Canada Registration (& insurance)	2,837.25	7,760.38
Skate Sask. Sectionals		
Supplies	0.00	214.88
<b>Total Skate Sask. Sectionals</b>	<b>0.00</b>	<b>214.88</b>
Supplies		
Club expense	1,846.52	1,806.53
Meeting	0.00	60.90
Office	251.04	132.53
Online registration fees	840.40	315.00
Skating	10.00	0.00
Supplies - Other	0.00	115.51
<b>Total Supplies</b>	<b>2,947.96</b>	<b>2,430.47</b>
Test Day		
Judges	181.44	0.00
North Battleford	796.00	693.85
Test Day - Other	0.00	134.40
<b>Total Test Day</b>	<b>977.44</b>	<b>828.25</b>
<b>Total Expense</b>	<b>79,696.96</b>	<b>96,451.15</b>
<b>Net Ordinary Income</b>	<b>-2,066.03</b>	<b>10,350.54</b>
Other Income/Expense		
Other income		
interest	92.86	456.66
<b>Total Other Income</b>	<b>92.86</b>	<b>456.66</b>
<b>Net Other Income</b>	<b>92.86</b>	<b>456.66</b>
<b>Net Income</b>	<b>-1,973.17</b>	<b>10,807.20</b>



**Skate Battleford  
Balance Sheet  
As of April 30, 2021**

Accrual Basis

	Apr 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Chequing/Savings</b>	
Bingo Account	47.58
Community (chequing)	16,802.90
High Interest Savings	42,662.78
ICU Member Rewards	218.67
<b>Total Chequing/Savings</b>	<b>59,731.93</b>
<b>Accounts Receivable</b>	
Accounts Receivable (Unpaid or unapplied customer invoices and credits)	2,350.63
<b>Total Accounts Receivable</b>	<b>2,350.63</b>
<b>Other Current Assets</b>	
Undeposited Funds (Funds received, but not yet deposited to a bank account)	1,218.69
<b>Total Other Current Assets</b>	<b>1,218.69</b>
<b>Total Current Assets</b>	<b>63,301.25</b>
<b>TOTAL ASSETS</b>	<b><u>63,301.25</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable (Unpaid or unapplied vendor bills or credits)	5,792.80
<b>Total Accounts Payable</b>	<b>5,792.80</b>
<b>Total Current Liabilities</b>	<b>5,792.80</b>
<b>Total Liabilities</b>	<b>5,792.80</b>
<b>Equity</b>	
Retained Earnings (Undistributed earnings of the business)	59,481.62
Net Income	-1,973.17
<b>Total Equity</b>	<b>57,508.45</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>63,301.25</u></b>

# Skate Battleford Profit & Loss

May 2020 through April 2021

Accrual Basis

May '20 - Apr 21

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Fundraising</b>	
Co-op Gift Cards	3,110.00
Skate Canada Raffle Tickets	3,192.43
Fundraising - Other	4,243.99
<b>Total Fundraising</b>	<b>10,546.42</b>
<b>Grants</b>	
Donations	120.00
Map Grant	6,091.43
Minor Sports Grant	1,000.00
Other grants	6,056.28
Town of Battleford Grant	6,000.00
<b>Total Grants</b>	<b>19,267.71</b>
<b>Registration - regular season</b>	<b>40,815.50</b>
<b>Registration -precond, power sk Test Day(I)</b>	<b>4,875.00</b>
North Battleford	732.00
Partner	1,394.30
<b>Total Test Day(I)</b>	<b>2,126.30</b>
<b>Total Income</b>	<b>77,630.93</b>
<b>Expense</b>	
Club Registration Fee	175.46
<b>Fundraising Expense</b>	
Chocolates	934.50
Skate SK fundraising adjustment	1,800.00
<b>Total Fundraising Expense</b>	<b>2,734.50</b>
<b>Ice Rental</b>	<b>41,939.29</b>
<b>Insurance</b>	
Club Liability Insurance	62.37
Officers & Directors Insurance	52.50
<b>Total Insurance</b>	<b>114.87</b>
<b>Parties</b>	
Christmas	33.30
Valentine's	35.30
<b>Total Parties</b>	<b>68.60</b>
<b>Professional Fees</b>	
Administrative Fees	13,592.70
Coaching	10,093.72
Mileage	4,215.17
<b>Total Professional Fees</b>	<b>27,901.59</b>
<b>Skate Canada Registration (&amp; insurance)</b>	<b>2,837.25</b>
<b>Supplies</b>	
Club expense	1,846.52
Office	251.04
Online registration fees	840.40
Skating	10.00
<b>Total Supplies</b>	<b>2,947.96</b>
<b>Test Day</b>	
Judges	181.44
North Battleford	796.00

**Skate Battleford  
Profit & Loss**

Accrual Basis

May 2020 through April 2021

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	May '20 - Apr 21
Total Test Day	977.44
Total Expense	79,696.96
Net Ordinary Income	-2,066.03
Other Income/Expense	
Other Income	
Interest	92.86
Total Other Income	92.86
Net Other Income	92.86
Net Income	<u>-1,973.17</u>