**TABLE OF CONTENTS**

<table>
<thead>
<tr>
<th>Page</th>
<th>Section</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>INTRODUCTION</td>
</tr>
<tr>
<td>6</td>
<td>TREASURER’S REPORT</td>
</tr>
<tr>
<td>8</td>
<td>2018 ACTIVITY</td>
</tr>
<tr>
<td>10</td>
<td>2018 RESULTS</td>
</tr>
<tr>
<td>20</td>
<td>2018 MEMBERSHIP DEMOGRAPHICS &amp; NATIONAL ACTIVITY</td>
</tr>
<tr>
<td>30</td>
<td>IN RECOGNITION</td>
</tr>
<tr>
<td>32</td>
<td>BOARDS AND COMMITTEES</td>
</tr>
<tr>
<td>34</td>
<td>APPENDIX - AUDITOR’S REPORT &amp; FINANCIAL STATEMENTS</td>
</tr>
<tr>
<td>35</td>
<td>&gt; INDEPENDENT AUDITOR’S REPORT</td>
</tr>
<tr>
<td>36</td>
<td>&gt; FINANCIALS</td>
</tr>
<tr>
<td>46</td>
<td>THANK YOU</td>
</tr>
</tbody>
</table>
This has been a year of change and a year of creating a foundation for future growth. We are committed to shifting the organization to more open processes and input from community as we make decisions that will impact the future of RCA. We have already seen some of the benefits and we are aware that change almost always creates challenges as we make decisions to shifting the organization to more inclusive environment that allows members and participants to be a voice in this great organization.

We have brought new people on to our team and said goodbye, or at least au revoir, to some others. We are pleased to welcome Heather Holden to the RCA Board, knowing that she brings a wealth of governance and board level experience to RCA. We would like to thank Ian Gordon for his service as a Director. His depth of knowledge and wisdom will be missed but we know that he will continue to play an important role in other ways for our sport for many years to come. We would like to congratulate Judy Sutcliffe on her appointment to Chair of the National Umpires Committee and thank Tom Blacquiere, who she replaces, for his leadership and service. We also say goodbye to Al Morrow after more than 25 years of continuous employment and service. We would like to recognize and say goodbye, or at least au revoir, to some others. We are pleased to have had the impact and significance to our sport as Al. We wish him all the best in his future endeavors.

As we look back on the conference last January, we can reflect on all that has been achieved. Our intention was to maintain a focus on initiatives already underway, as well as to put effort into some key foundational priorities. The implementation of our new Membership Model has captured a more accurate representation of participants of rowing in Canada. All Canadian rowers pay a low base fee to register for membership and then a seat fee for each event they enter at a sanctioned event. This ‘pay as you row’ approach assigns the cost to those who participate more in the sport. The Regatta/Central Next Generation platform for sanctioned regattas was a source of consternation for our volunteers and staff alike. Thank you to the many volunteers who weathered through this process to push and insist on improvements to the system to meet the needs of Canadian clubs and regattas. It continues to be a work in progress.

Huge progress has been made in moving forward our HUB based NextGen strategy and we have many aspiring athletes benefiting from enhanced programming. We are coming to the end of our 18 month NTC Facilities Strategy Review and have recently announced the selection of North Cowichan as the future home for our National Team Programs for the next 20 years. Coaching and coach development were a big part of our focus in the Strategic Priorities. We have seen an enhanced approach to supporting the development of our full time and seasonal coaches through the introduction of assessment and mentorship. We are really excited about the progress that has been made in moving towards Every Coach Certified through the development of the new RCA Essentials online program. We know how important the promotion of our sport is to the growth of our member clubs. The launching of our new logo and branding was an exciting step forward. Creating a symbol that better reflects who we are and what we do will shift rowing, making it easier to recognize and continue to celebrate the contribution of every coach, official, umpire and committee member in giving up their time to make our sport what it is today.

One of the outstanding highlights of the year was the World Rowing Coastal Championships hosted in Sidney, Victoria on Vancouver Island BC. We can’t say enough about the amount of effort that was required by the team on the ground to make this happen. A huge thanks goes out to everyone involved in making this happen - in less than a year they took the idea that we could host the World Coastal Championships and made it a reality. The loudest applause at the event banquet was not for the medalists or for representatives of FISA, it was, deservedly, for the leaders of the local organizing committee Brenda Taylor, Julien Bahain and Marla Weston.
The audited financial statements for the Canadian Amateur Rowing Association for the year ended March 31, 2018 were provided to the RCA membership for review and approval at the Annual Meeting, September 20th, 2018. The approved audited financial statements can be found in the Appendix of the 2018 RCA Annual Report.

The following is a summary of the results:

1. Our surplus for the year from operations is $55,613. Factors contributing to this result are as follows:
   - Our membership fees were more than budget by $40,000.
   - The Governance and National operations cost were down by $15,000 from savings on rent and employee cost.

2. We incurred $128,607 spent on Communication, Marketing and Initiative costs that were reimbursed through our National Sport Federation Enhancement Contribution Program. This program will end in fiscal 2019.

3. The cash resources at the end of the fiscal year were $1,115,953, this is a result of receiving all funds from our support partners by the end of the year. Our prepaids and accounts payable are higher than last year as it reflects cost incurred for World Cup and Championships all of which are post March 31, 2018 events.

The net surplus for the year was $79,120 after inclusion of the gain on disposal of assets of $23,507.

The year again reflects the hard work of our staff and leadership to manage the operations in a cost-efficient manner to achieve a minor surplus.

Respectfully Submitted

Thomas B. Hawker, Treasurer
Rowing Canada Aviron
HIGH PERFORMANCE

• The Municipality of North Cowichan, British Columbia was selected as the future home of the RCA National Training Centre (post 2020 Tokyo), following an extensive review and a request for proposal process.

• Canadian crews successfully met RCA’s high performance program targets with multiple podium performances at: the TransTasman Regatta (Under 21); FISU World University Rowing Championships; World Rowing Under 23 Championships; World Rowing Cups (1&3); and World Rowing Championships. With GOLD medal performances in the Senior Women's Pair, Men's Para Rowing 3 (PR3) Pair, Women's U23 Eight and the Men's U23 Single.

• In 2018 we saw the NextGen strategy operationalized through the hiring of NextGen coaches at each of the 5 NextGen HUBs launched in 2018. Careful attention was focused on building relationships within each of the five communities linked to HUBs in an effort to identify new talent; provide enhanced training opportunities for athletes meeting standards on the HP Pathway; and support the HUB’s performance outcomes.

• In the area of HP Coach development, the focus was on building out and implementing coach assessment tools based on NCCP core competencies that are delivered within the HP Senior Program and utilized within the NextGen event-based programs. The process includes building of a personal development plan for continued learning for those coaches.

SPORT DEVELOPMENT

• The Every Coach Certified initiative is well-underway with the creation of the new RCA Essentials Coach online program that will be piloted in 2019. Additionally, the Learn to Row Coach Workshop is under development to become a one-day workshop.

• Procedures and systems to support the new membership model that took effect April 1st 2018 are under review to ensure improved delivery in 2019.

• The Rules of Racing Working Group completed their review of the Rules of Racing that were subsequently approved by the members at the Semi-Annual Meeting in Toronto in January 2018 for implementation in the 2018 racing season.

ORGANIZATIONAL SUSTAINABILITY

• In 2018 RCA launched a new brand in an effort to engage and welcome more people into our sport, maintain our presence on the world stage and ensure the entire Canadian rowing community feels connected. The new brand should also enable us to grow and sustain our sport through the creation of marketing campaigns and the development of new partnerships and corporate sponsorships.

• Enhanced communications were a focus in 2018, resulting in increased social media presence, the offering of a new monthly newsletter and more announcements and bulletins to ensure the entire Canadian rowing community is informed. The launch of the new website in 2019 will further enhance our communications and engagement capabilities.

• Engaging with our Alumni and supporters remained a top priority in 2018. The outstanding achievements of our community of alumni and supporters were recognized and celebrated at a number of Alumni events across the country and with Canadian Hall of Fame inductions.

• The 2018 RCA NextGen campaign aimed to build on the success of the inaugural campaign in 2017. The 2018 RCA NextGen campaign was a success, raising in total over $68,000 for over 100 athletes, as well as increasing our donor database by 180%.
Gavirate International Para-Rowing Regatta

PR3 M2- GOLD
Andrew Todd
Kyle Fredrickson

PR2 MIX BRONZE
Jeremy Hall

PRI W1X • 4TH
Tracy Van Asseldonk

COACH
John Watzdalin

World Rowing Cup I Serbia, BEL

W2- GOLD
Hillary Janssens
Caileigh Filmer

LM2X • 4TH
Patrice Baqan
Maxwell Lattimer

LM2X • 7TH
Jill Moffatt
Jennifer Casson

W1X • 9TH
Carling Zeeman

World Rowing Cup III Lucerne, SUI

W2- SILVER
Hillary Janssens
Caileigh Filmer

LM2X • 4TH
Patrick Keane
Maxwell Lattimer

LM2X • 5TH
Jill Moffatt
Jennifer Casson

W8+ SILVER
Rebecca Zimmerman
Christine Roper
Susanne Grainger
Nicole Hare
Lisa Roman
Avalon Wasteneys
Sydney Poyntse
Karen Lofsrud
Kristen Kit (Coxswain)

COACHES
Dave Thompson
Dick Tonks
Jeremy Ivey

ROWING CANADA AVIRON 2018 ANNUAL REPORT
WORLD ROWING CHAMPIONSHIPS

Plovdiv, BUL

W2- • GOLD
Hillary Janssens
Calleigh Filmer

PR3 M2- • GOLD
Andrew Todd
Kyle Fredrickson

PR2 MIX • SILVER
Jeremy Hall

W8+ • SILVER
Rebecca Zimmerman
Christine Roper
Suzanne Grainger
Jennifer Martins
Liss Roman
Madison Mailey
Sydney Payne
Stephanie Grauer
Kristen Kit (Coxswain)

PR1 W1X • 6TH
Tracy Van Asseldonk

LM2X • 15TH
Patrick Keane
Maxwell Lattimer

COACHES
John Wetzstein
Dave Thompson
Dori Tonks
Phil Marshall
Michelle Darvill
Leslie Thompson-Wille
Jeremy Ivey

2018 RESULTS

WORLD ROWING U23 CHAMPIONSHIPS

Poznan, POL

MIX • GOLD
Trevor Jones

W8+ • GOLD
Isabel Ruby-Hill
Ivy Elling-Quantance
Kendra Wells
Madison Mailey
Morgan Rosts
Avalon Wasteneys
Stephanie Grauer
Sydney Payne
Laura Court (Coxswain)

LM2X • 13TH
Alexander Bernst
Vlad Tyminsky

M4X • 13TH
Nicholas Everett
Charles Alexander
Mathew Szymanowski
Lucien Brodeur

COACHES
Terry Paul
Michelle Darvill
Lara Thompson-Wille
Amanda Schweinbenz
Aalbert Van Schotondt
Dane Lawson

LM1X • 4TH
Aaron Lattimer

W1X • 9TH
Carling Zeeman

LMW1X • 5TH
Jill Moffatt

W2X • 6TH
Andrea Proksa
Gabrielle Smith

PR1 W1X • 6TH
Trevor Jones

LM2X • 15TH
Patrick Keane
Maxwell Lattimer

COACHES
John Wetzstein
Dave Thompson
Dori Tonks
Phil Marshall
Michelle Darvill
Leslie Thompson-Wille
Jeremy Ivey

ROWING CANADA AVIRON 2018 ANNUAL REPORT
WORLD UNIVERSITY ROWING CHAMPIONSHIPS

Shanghai, CHN

**W2X**

*Yara Ensminiger*

Kristina Walker

**W8+**

Claire Anne Brillon

Cassidy Deane

Lucy Vincent-Smith

Courtney Kruschel

Savannah Sami-Bacon

Marliyn Dubois

D’Arcy Arends

Mikayla Arends

Tina Yu (Coxswain)

**W4-**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**2018 RESULTS**

Karapiro, NZ

**M4+ • 4TH**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X • 5TH**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**TRANS-TASMAN U21 REGATTA**

Racice, CZE

**W2X • 5TH**

*Maya Meschkuleit*

Amanda Caroncillo

**W4X • 6TH**

Lucy Black

Emma Dockray

Claire Ellison

Anna Burnotte

**M4+ • 7TH**

Mitchell Rodgers

Alexander Jehrmann

Karl Hare

Neil Kennedy

Eden Cooper-Squires (Coxswain)

**W1X • 8TH**

Grace VandenBroek

**M1X • 13TH**

John (Jack) Walkey

**COACHES**

Laryssa Biesenthal

Carol Love

Pat Cody

**WORLD ROWING JUNIOR CHAMPIONSHIPS**

Mexico City, Mexico

**MULTIPLE BOATS MEN**

Nolan Biscaro

Julian Black

Darius Chan

Stephen Harris

Ian Holmquist

Joshua Kemper

Benett Layton

Jason MacDonald

Quinton Schmidt

William Simpson

Spencer Thomas

Stuart Yeates

Aaron Gui (Coxswain)

**MULTIPLE BOATS WOMEN**

Lauryn Bench

Katherine Breen

Jordan Bond

Lauren Kelly

Pegyn Learm

Tessa MacKay-Pettigrew

Danea McCullough

Hailey Mercouri

Marissa Murray

Bridget O’Kelly

Darica Vanggaard

Riley O’Neill (Coxswain)

**COACHES**

Chantalle Hanley

Tracy Brown

Horacio Tendilla

Simon Bouchard-Robert

**CANAMMEX**

Shanghai, CHN

**W2X**

*Yara Ensminiger*

Kristina Walker

**W8+**

Claire Anne Brillon

Cassidy Deane

Lucy Vincent-Smith

Courtney Kruschel

Savannah Sami-Bacon

Marliyn Dubois

D’Arcy Arends

Mikayla Arends

Tina Yu (Coxswain)

**W2- • 4TH**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X • 5TH**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**2018 RESULTS**

Karapiro, NZ

**M4+ • 4TH**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X • 5TH**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**TRANS-TASMAN U21 REGATTA**

Racice, CZE

**W2X • 5TH**

*Maya Meschkuleit*

Amanda Caroncillo

**W4X • 6TH**

Lucy Black

Emma Dockray

Claire Ellison

Anna Burnotte

**M4+ • 7TH**

Mitchell Rodgers

Alexander Jehrmann

Karl Hare

Neil Kennedy

Eden Cooper-Squires (Coxswain)

**W1X • 8TH**

Grace VandenBroek

**M1X • 13TH**

John (Jack) Walkey

**COACHES**

Laryssa Biesenthal

Carol Love

Pat Cody

**WORLD ROWING JUNIOR CHAMPIONSHIPS**

Mexico City, Mexico

**MULTIPLE BOATS MEN**

Nolan Biscaro

Julian Black

Darius Chan

Stephen Harris

Ian Holmquist

Joshua Kemper

Benett Layton

Jason MacDonald

Quinton Schmidt

William Simpson

Spencer Thomas

Stuart Yeates

Aaron Gui (Coxswain)

**MULTIPLE BOATS WOMEN**

Lauryn Bench

Katherine Breen

Jordan Bond

Lauren Kelly

Pegyn Learm

Tessa MacKay-Pettigrew

Danea McCullough

Hailey Mercouri

Marissa Murray

Bridget O’Kelly

Darica Vanggaard

Riley O’Neill (Coxswain)

**COACHES**

Chantalle Hanley

Tracy Brown

Horacio Tendilla

Simon Bouchard-Robert

**CANAMMEX**

Shanghai, CHN

**W2X**

*Yara Ensminiger*

Kristina Walker

**W8+**

Claire Anne Brillon

Cassidy Deane

Lucy Vincent-Smith

Courtney Kruschel

Savannah Sami-Bacon

Marliyn Dubois

D’Arcy Arends

Mikayla Arends

Tina Yu (Coxswain)

**W2- • 4TH**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X • 5TH**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**2018 RESULTS**

Karapiro, NZ

**M4+ • 4TH**

Tyler Adams

Hunter Almebury

Eric Arsacott

Ryan Clegg

**LM2X • 5TH**

Myrnam Okuda-Rayfus

Alanna Fogarty

**COACHES**

Rick Crawley

Aalbert Van Schothorst

Mark Williams

**TRANS-TASMAN U21 REGATTA**

Racice, CZE

**W2X • 5TH**

*Maya Meschkuleit*

Amanda Caroncillo

**W4X • 6TH**

Lucy Black

Emma Dockray

Claire Ellison

Anna Burnotte

**M4+ • 7TH**

Mitchell Rodgers

Alexander Jehrmann

Karl Hare

Neil Kennedy

Eden Cooper-Squires (Coxswain)

**W1X • 8TH**

Grace VandenBroek

**M1X • 13TH**

John (Jack) Walkey

**COACHES**

Laryssa Biesenthal

Carol Love

Pat Cody

**WORLD ROWING JUNIOR CHAMPIONSHIPS**

Mexico City, Mexico

**MULTIPLE BOATS MEN**

Nolan Biscaro

Julian Black

Darius Chan

Stephen Harris

Ian Holmquist

Joshua Kemper

Benett Layton

Jason MacDonald

Quinton Schmidt

William Simpson

Spencer Thomas

Stuart Yeates

Aaron Gui (Coxswain)

**MULTIPLE BOATS WOMEN**

Lauryn Bench

Katherine Breen

Jordan Bond

Lauren Kelly

Pegyn Learm

Tessa MacKay-Pettigrew

Danea McCullough

Hailey Mercouri

Marissa Murray

Bridget O’Kelly

Darica Vanggaard

Riley O’Neill (Coxswain)

**COACHES**

Chantalle Hanley

Tracy Brown

Horacio Tendilla

Simon Bouchard-Robert

**CANAMMEX**
National Champions crowned at the RCA National Rowing Championships in Burnaby BC

The 2018 RCA National Rowing Championships and Canada Cup hosted by Rowing BC, wrapped up at Burnaby Lake with 300 athletes competing from across Canada. The regatta was held from Thursday, November 8th until Sunday, November 11th.

In addition to the National Rowing Championships and Canada Cup, RCA celebrated the 10th anniversary of the 2008 Olympic Rowing team. The Athlete Awards Banquet took place on Sunday, November 11th, 2018, at the Hilton Vancouver Metrotown, celebrating top performers at the National Rowing Championships.

RCA NATIONAL ROWING CHAMPIONSHIPS 2018 RESULTS

RCA NRC PROVINCIAL POINTS CHALLENGE EFFICIENCY AWARD
ONTARIO

RCA NRC PROVINCIAL POINTS CHALLENGE GRAND CHAMPION AWARD
ONTARIO

JUNIOR WOMEN'S SINGLE SCULLS
Grace VandenBroek (Ontario) • GOLD
Anna Burnotte (Quebec) • SILVER
Claire Ellison (Nova Scotia) • BRONZE

UNDER-23 WOMEN'S SINGLE SCULLS
Rene Lafreniere (British Columbia) • GOLD
Jula Lindsay (British Columbia) • SILVER
Kyra Urabe (Ontario) • BRONZE

LIGHTWEIGHT WOMEN'S SINGLE SCULLS
Jill Moffatt (Ontario) • GOLD
Jaclyn Stelmaszyk (Ontario) • SILVER
Ellen Gleadow (British Columbia) • BRONZE

PARA ROWING 1 - WOMEN'S SINGLE SCULLS
Tracy Van Asseldonk (British Columbia) • GOLD

PARA ROWING 2 - WOMEN'S SINGLE SCULLS
Bayleigh Hooper (Ontario) • GOLD

UNDER-23 MEN'S SINGLE SCULLS
Gavin Stone (Ontario) • GOLD
Nicolas Everett (Ontario) • SILVER
Luke Brodeur (Ontario) • BRONZE

LIGHTWEIGHT MEN'S SINGLE SCULLS
Maxwell Lattimer (British Columbia) • GOLD
Josh King (Ontario) • SILVER
Taylor Hardy (British Columbia) • BRONZE

PARA ROWING 3 - MEN'S SINGLE SCULLS
Andrew Todd (Ontario) • GOLD
Kyle Fredrickson (Ontario) • SILVER

UNDER-23 LIGHTWEIGHT MEN'S SINGLE SCULLS
Renee Lafreniere (British Columbia) • GOLD
Julia Lindsay (British Columbia) • SILVER
Kyra Urabe (Ontario) • BRONZE

PARA ROWING 1 - MEN'S SINGLE SCULLS
Tracy Van Asseldonk (British Columbia) • GOLD

PARA ROWING 2 - MEN'S SINGLE SCULLS
Bayleigh Hooper (Ontario) • GOLD

UNDER-23 LIGHTWEIGHT MEN'S SINGLE SCULLS
Renee Lafreniere (British Columbia) • GOLD
Julia Lindsay (British Columbia) • SILVER
Kyra Urabe (Ontario) • BRONZE

PARA ROWING 1 - MEN'S SINGLE SCULLS
Tracy Van Asseldonk (British Columbia) • GOLD

PARA ROWING 2 - MEN'S SINGLE SCULLS
Bayleigh Hooper (Ontario) • GOLD

UNDER-23 MEN'S PAIR
Peter Lancashire (Brentwood) and Stephen Rosts (Brentwood) • GOLD

JUNIOR MEN'S PAIR
Andrew Barry (Ontario) and Christian McAlpine (Ontario) • GOLD
Noel Balsor (Nova Scotia) and Emerson Crick (Nova Scotia • SILVER
Sebastien Smith (St. George’s) and Julian Black (St. Georges) • BRONZE

JUNIOR WOMEN'S PAIR
Maya Meschkuliet (Ontario) and Katherine Breen (Ontario) • GOLD
Danica Vangsgaard (British Columbia) and Hana Anderson (Delta) • SILVER
Morgan Post (Don Rowing Club) and Rebecca Ovit (Don Rowing Club) • BRONZE

UNDER-23 WOMEN'S PAIR
Caileigh Filmer (British Columbia) and Avalon Wasteneys (BC) • GOLD
Ivy Elling Quaintance (British Columbia) and Lisa Gutleish (British Columbia) • SILVER
Claire Brillion (British Columbia) and Paula Cameron (British Columbia) • BRONZE

UNDER-23 WOMEN'S PAIR
Caileigh Filmer (British Columbia) and Avalon Wasteneys (BC) • GOLD
Ivy Elling Quaintance (British Columbia) and Lisa Gutleish (British Columbia) • SILVER
Claire Brillion (British Columbia) and Paula Cameron (British Columbia) • BRONZE

WOMEN'S PAIR
Caileigh Filmer (British Columbia) and Avalon Wasteneys (British Columbia) • GOLD
Hillary Janssens (British Columbia) and Nicole Hare (Alberta) • SILVER
Kirstin Bauser (Ontario) and Lisa Roman (British Columbia) • BRONZE

Cody Bailey (Nova Scotia) and Jakob Buczek (British Columbia) • BRONZE

MEN'S PAIR
Kai Langerfeld (British Columbia) and Conlin McCabe (Ontario) • GOLD
Taylor Perry (Ontario) and Mackenzie Coop (Ontario) • SILVER

NOVA SCOTIA

ROWING CANADA AVIRON 2018 ANNUAL REPORT

ROWING PEI

ROWING CANADA AVIRON 2018 ANNUAL REPORT

ROWING CANADA AVIRON 2018 ANNUAL REPORT
The Canadian University Rowing Association (CURA), alongside Brock University, hosted the Canadian University Rowing Championships (CURC) held in St. Catharines, ON November 3rd to 4th. Nineteen universities from across the country took part in this year’s championships.

The University of British Columbia women’s and men’s team both won this year’s point total, capturing the 2018 CURA banners.

Female Rower of the Year - Laura Court (Brock)

Male Rower of the Year - Alex Bernst (Queen’s)

Mike Pearce (UBC), Craig Pond (UBC) and Mike Alcorn (Guelph) were named Men’s and Women’s Coaches of the Year. Peter Somerwil (Brock) was presented the President’s Award.

### 2018 RESULTS

<table>
<thead>
<tr>
<th>WOMEN’S POINT TOTAL</th>
<th>MEN’S POINT TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>UBC 121 points – 1st</td>
<td>UBC 100 points – 1st</td>
</tr>
<tr>
<td>UVIC 105 points – 2nd</td>
<td>Western 86 points – 2nd</td>
</tr>
<tr>
<td>Guelph 72 points – 3rd</td>
<td>UVIC 82 points – 3rd</td>
</tr>
</tbody>
</table>

The University of British Columbia women’s and men’s team both won this year’s point total, capturing the 2018 CURA banners.

Female Rower of the Year - Laura Court (Brock)

Male Rower of the Year - Alex Bernst (Queen’s)
129 RCA MEMBER ORGANIZATIONS IN 2018

3 organizations became members of RCA in 2018:
- Lillooet Rowing Club
- Alumni Blue Rowing Club
- Aviron Knowlton

1 organization became a probationary member of RCA in 2018:
- Royal Military College


118 para rowers nationwide.

DATA SET 1: Number of Registered Participants from April 1st, 2017-March 31st, 2018 by province.
Many individuals registered with more than one organization throughout this time period. Accordingly, the following organization numbers contain duplicate participants. (Eg. If an individual rowed in AB and BC, they are counted in both provincial breakdowns)
## ORGANIZATIONS WITH 1-100 PARTICIPANTS

**DATA SET 2** Number of Registered Participants at RCA Member Organizations with 1-100 Participants from April 1st, 2017-March 31st, 2018. Some individuals registered with more than one organization during this time period. Accordingly, the following organization numbers may contain duplicate participants. (Eg. If an individual rowed at Alumni Blue Boat Club and Antigonish Rowing Club they are counted in both club breakdowns).

<table>
<thead>
<tr>
<th>Organization</th>
<th>M</th>
<th>F</th>
<th>Total</th>
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<tbody>
<tr>
<td>Central Alberta Rowing</td>
<td>8</td>
<td>11</td>
<td>19</td>
</tr>
<tr>
<td>Cold Lake Rowing Club</td>
<td>4</td>
<td>8</td>
<td>12</td>
</tr>
<tr>
<td>Lakeland Rowing Club</td>
<td>15</td>
<td>40</td>
<td>55</td>
</tr>
<tr>
<td>Leduc Boat Club</td>
<td>3</td>
<td>6</td>
<td>9</td>
</tr>
<tr>
<td>University of Alberta Rowing</td>
<td>17</td>
<td>14</td>
<td>31</td>
</tr>
<tr>
<td>University of Calgary Rowing Club</td>
<td>20</td>
<td>33</td>
<td>53</td>
</tr>
<tr>
<td>Aviron Knowlton / Knowlton Rowing</td>
<td>13</td>
<td>13</td>
<td>26</td>
</tr>
<tr>
<td>Aviron Lachine (Club d'Aviron Lachine)</td>
<td>39</td>
<td>23</td>
<td>62</td>
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ORGANIZATIONS WITH 101-500 PARTICIPANTS

**DATA SET 3** Numbers of Registered Participants at RCA Member Organizations with 101-500 Participants from April 1st, 2017-March 31st, 2018. Some individuals registered with more than one organization during this time period. Accordingly, the following organization numbers may contain duplicate participants. (Eg. If an individual rowed at Argonaut Rowing Club and Club d’aviron Lachine they are counted in both club breakdowns)

<table>
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<tr>
<th>Organization</th>
<th>M</th>
<th>F</th>
<th>TOTAL</th>
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<tr>
<td>CALGARY ROWING CLUB</td>
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<td>EDMONTON ROWING CLUB</td>
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<td>MIC MAC AMATEUR AQUATIC CLUB</td>
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SANCTIONED REGATTAS
COME AND TRY EVENTS
TOOK PLACE BETWEEN APRIL 1ST, 2018 AND DECEMBER 31ST, 2018.

81 SANCTIONED REGATTAS + 6 SANCTIONED TOURS

59 COME AND TRY EVENTS WERE DELIVERED IN 2018

4 CANADIAN FISA UMPIRES WERE SELECTED TO FISA JURIES DURING THE 2018 REGATTA SEASON:
Charles Hauss – World Cup III, Lucerne, Switzerland
Ge-an Van Rossum (Rijniersce) – U23 Championships, Poznan, Poland
William Donegan – World Rowing Championships Plovdiv, Bulgaria
Debbie Wood – World Coastal Championships, Sidney, British Columbia

15 NATIONAL UMPIRES ACTED IN THE ROLE OF A NATIONAL TECHNICAL OFFICIAL AT THE WORLD ROWING COASTAL CHAMPIONSHIPS HELD IN SIDNEY, BC

673-active-coaches

2018 HALL OF FAME INDUCTEES

ATHLETE CATEGORY:
Joe Wright Senior
Joseph George Harris “Joe” Wright Junior

ATHLETE CATEGORY (CREWS):
1956 Men’s Coxless Four
Donald Arnold; Archibald MackInnon; Walter D’Hondt; Lorne Loomer

Women’s Coxless Pair
Marion Elizabeth “Betty” Craig; Tricia Smith

1993-1996 Women’s Lightweight Double Scull
Colleen Miller and Wendy Wiebe

Builder Category:
Jack Nicholson
Fred “Frits” Look

48% males, 52% females

54 FEMALEs (52%) 108 ASSISTANT/ASSOCIATE UMPIRES

56% Males, 44% females

90 FEMALEs (42%) 212 UMPIRES
AWARDS

Long Service Award – 15 Years
Katie O’Connell
Kennebecasis Rowing Club

Long Service Award – 15 Years
Philippe Colas
Club d’aviron de Montréal, Association québécoise d’aviron

Long Service Award – 20 Years
Charles Hauss
Club d’aviron de Lachine

Long Service Award – 30 Years
Lee Narraway
Blumerston Rowing Club

Long Service Award – 35 Years
Nancy Storrs
Ridley Graduate Boat Club

Long Service Award – 35 Years
Kathy Boyes
St. Catharines Rowing Club

Long Service Award – 35 Years
Mike Walker
Ottawa Rowing Club

Long Service Award – 35 Years
Doug Kerr
St. Catharines Rowing Club

Long Service Award – 40 Years
Walter Benko
Don Rowing Club

Long Service Award – 40 Years
Ann Haver
Saskatchewan Rowing Association

Long Service Award – 45 Years
Robert (Bob) Haver
Saskatchewan Rowing Association

Long Service Award – 45 Years
Dave Derry
St. Catharines Rowing Club

Long Service Award – 45 Years
Susan Erskine
St. Catharines Rowing Club

Long Service Award – 60 Years
James (Jim) Stone
St. Catharines Rowing Club

Lifetime Achievement Award
William (Bill) Ross
Canadian Secondary Schools Rowing Association

Coach of the Year
Pat Cody
North Star Rowing Club & Row Nova Scotia

Coach of the Year Runner Up
Brian Fisher
St. Catharines Rowing Club

Volunteer of the Year
Charles Hauss
Club d’Aviron de Lachine

Volunteer of the Year Runner Up
Deborah Cumming
Hanlan Boat Club

Umpire of the Year
Ge-an Rijniersce
Rowing British Columbia

RCA Club ‘Outstanding Achievement of the Year Award’
Open Aviron Rowing Coastal Association (OARCA)

Jack Nicholson Bursary Award
Matthew (Matt) Seaby
Peterborough Rowing Club

Jack Nicholson Bursary Award
Greg Hanta
Lavender Boat Club

Tony Zasada Memorial Award
Spencer Kielar

2018 Para Athlete of the Year
Jeremy Hall

2018 Senior Athlete of the Year
Hillary Janssens

2018 U23 Athlete of the Year
Cailleigh Filmer

2018 Junior Athlete of the Year
Grace VandenBroek
BOARD AND COMMITTEES

ROWING CANADA AVIRON COMMITTEES

COMMITTEE ON DUES AND FEES
Dave Calder, Chair
Patrick Thompson
Anne Sproull
Ann Nelson
Brian Love
Donna Ell
Thomas Hawker
Brian Morin

RCA AUDIT COMMITTEE
Ian Gordon, Chair
Peter McClelland
Tom Hawker
Jeffrey Lay

RCA AWARDS COMMITTEE
Lynda Dundas, Chair
Carolyn Taylor-Smith
George Gage
Peter McClelland
Doreen Hamlyn
Susan Wilkinson
Kelly Malcolmson

RCA HUMAN RESOURCES COMMITTEE
Carol Purcer
Thomas Hawker
Andrew Lamont
Terry Dillon

COACH EDUCATION AND DEVELOPMENT COMMITTEE (CEDC)
Volker Nolte
Howard Campbell
Jill Würflinger
Colleen Miller

SAFETY AND EVENTS COMMITTEE
Mike Bagshawe, Chair
Matteo Cendamo
Lynda Dundas
Andrew Smith
Jean Christophe Marly
Tim Henderson

UMPIRES COMMITTEE
Judy Sutcliffe, Chair
Debbie Sage
Donna Bliss

NOMINATING COMMITTEE
Andrew Lamont, Chair
Jennifer Walinga, Director at Large
Peter Jackson, Provincial Advisory Council Representative
Tracy Brooks, Member at Large
Carol Purcer, President, an ex-officio member

2018 PROVINCIAL ADVISORY COUNCIL:
Daphne Dumont
President, Rowing PEI
Doreen Hamlyn
President, Rowing Newfoundland
Kelly Malcolmson
President, Manitoba Rowing Association
Brian Morin
President Aviron Québec
John Oxley
President, Rowing New Brunswick Aviron
Chris Waddell
President, ROWONTARIO
Peter Walsh
President, Alberta Rowing Association
Katie Edwards
President, Row Nova Scotia
Susan Wilkinson
President, Rowing British Columbia
Doug Zolinski
President, Saskatchewan Rowing Association

2018-2019 RCA BOARD OF DIRECTORS:
Carol Purcer
President
Thomas Hawker
Director at Large (Treasurer)
Heather Holden
Director at Large
Marisha Roman
Director at Large
Peter McClelland
Athlete Director
Jennifer Walinga
Director at Large
Carol Hermansen
Provincial Director
Ian Gordon
Director at Large (term expired September 20, 2018)

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President, Rowing PEI
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President Aviron Québec
John Oxley
President, Rowing New Brunswick Aviron
Chris Waddell
President, ROWONTARIO
Peter Walsh
President, Alberta Rowing Association
Katie Edwards
President, Row Nova Scotia
Susan Wilkinson
President, Rowing British Columbia
Doug Zolinski
President, Saskatchewan Rowing Association

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Marisha Roman
Director at Large
Peter McClelland
Athlete Director
Jennifer Walinga
Director at Large
Carol Hermansen
Provincial Director
Ian Gordon
Director at Large (term expired September 20, 2018)
To the Members of Canadian Amateur Rowing Association

We have audited the accompanying financial statements of Canadian Amateur Rowing Association, which comprise the
statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets and cash
flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in
accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical
requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements
are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial
statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material
misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor
considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting
policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall
presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian
Amateur Rowing Association as at March 31, 2018 and the results of its operations and its cash flows for the year
then ended in accordance with Canadian accounting standards for not for profit organizations.

Victoria, BC
July 25, 2018

Grant Thornton LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
## Statement of Financial Position – March 31, 2018

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<td><strong>Total Assets</strong></td>
<td>$2,005,585</td>
<td>$1,794,586</td>
</tr>
<tr>
<td><strong>Liabilities and Net Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued charges</td>
<td>$599,187</td>
<td>$492,995</td>
</tr>
<tr>
<td>Government remittances payable</td>
<td>$2,240</td>
<td>$1,589</td>
</tr>
<tr>
<td>Deferred revenue (Note 6)</td>
<td>$222,897</td>
<td>$196,561</td>
</tr>
<tr>
<td>Deferred capital contributions (Note 7)</td>
<td>$824,324</td>
<td>$691,445</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>$1,656,170</td>
<td>$1,488,030</td>
</tr>
<tr>
<td><strong>Deferred Capital Contributions</strong> (Note 7)</td>
<td>$824,324</td>
<td>$692,445</td>
</tr>
<tr>
<td><strong>Net Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in tangible capital assets</td>
<td>$349,415</td>
<td>$305,256</td>
</tr>
<tr>
<td>Internally restricted (Note 8)</td>
<td>$206,214</td>
<td>$206,214</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>$625,632</td>
<td>$590,671</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td>$1,181,261</td>
<td>$1,102,141</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets</strong></td>
<td>$2,005,585</td>
<td>$1,794,586</td>
</tr>
</tbody>
</table>

## Statement of Operations – Year Ended March 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sport Canada</td>
<td>$4,867,000</td>
<td>$4,762,000</td>
</tr>
<tr>
<td>Canadian Olympic Committee (Note 12)</td>
<td>$367,827</td>
<td>$601,663</td>
</tr>
<tr>
<td>Membership fees</td>
<td>$401,518</td>
<td>$364,117</td>
</tr>
<tr>
<td>Sports associations and foundations</td>
<td>$271,915</td>
<td>$392,909</td>
</tr>
<tr>
<td>Donations, events and fundraising</td>
<td>$309,395</td>
<td>$362,406</td>
</tr>
<tr>
<td>Competition and camp registrations</td>
<td>$126,680</td>
<td>$309,623</td>
</tr>
<tr>
<td>Sponsorships</td>
<td>$9,906</td>
<td>$7,451</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$6,357,241</td>
<td>$6,816,369</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Communications, marketing and initiatives (Note 12)</td>
<td>$272,443</td>
<td>$236,271</td>
</tr>
<tr>
<td>Membership services</td>
<td>$190,246</td>
<td>$163,586</td>
</tr>
<tr>
<td>Governance and National operations (Schedule 1)</td>
<td>$466,749</td>
<td>$480,872</td>
</tr>
<tr>
<td>High performance (Schedule 1)</td>
<td>$4,797,647</td>
<td>$5,253,789</td>
</tr>
<tr>
<td>Domestic development (Schedule 3)</td>
<td>$574,543</td>
<td>$611,255</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$6,301,628</td>
<td>$6,745,773</td>
</tr>
<tr>
<td><strong>Excess of Revenue over Expenses from Operations</strong></td>
<td>$55,613</td>
<td>$70,596</td>
</tr>
<tr>
<td>GAIN on disposal of tangible capital assets</td>
<td>$23,507</td>
<td>$10,281</td>
</tr>
<tr>
<td><strong>Excess of Revenue over Expenses</strong></td>
<td>$79,120</td>
<td>$80,877</td>
</tr>
</tbody>
</table>

## Contingent Liability (Note 9)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trust Funds</strong> (Note 10)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Commitments</strong> (Note 11)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>On behalf of the Board</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### APPENDIX

#### STATEMENT OF CASH FLOWS – YEAR ENDED MARCH 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenue over expenses</td>
<td>$79,120</td>
<td>$80,877</td>
</tr>
<tr>
<td>Items not affecting cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Amortization of tangible capital assets</td>
<td>$105,001</td>
<td>$107,701</td>
</tr>
<tr>
<td>- Gain on disposal of tangible capital assets</td>
<td>$(23,507)</td>
<td>$(10,281)</td>
</tr>
<tr>
<td>- Amortization of deferred contributions</td>
<td>$(1,300)</td>
<td>$(1,300)</td>
</tr>
<tr>
<td><strong>NET INCREASE IN CASH FLOW</strong></td>
<td>$159,314</td>
<td>$176,997</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents</strong></td>
<td>$1,155,953</td>
<td>$915,883</td>
</tr>
</tbody>
</table>

#### STATEMENT OF CHANGES IN NET ASSETS – YEAR ENDED MARCH 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>Invested in Tangible Capital Assets (Note 8)</th>
<th>Internally Restricted</th>
<th>Unrestricted</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>NET ASSETS – BEGINNING OF YEAR</td>
<td>$305,256</td>
<td>$206,214</td>
<td>$590,671</td>
<td>$1,102,141</td>
<td>$1,021,264</td>
</tr>
<tr>
<td>(Deficiency) surplus of revenue over expenses</td>
<td>$(80,194)</td>
<td>-</td>
<td>$159,314</td>
<td>$79,120</td>
<td>$80,877</td>
</tr>
<tr>
<td>Net investment in tangible capital assets</td>
<td>124,353</td>
<td>-</td>
<td>$(124,353)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>NET ASSETS – END OF YEAR</td>
<td>$349,415</td>
<td>$206,214</td>
<td>$625,632</td>
<td>$1,181,261</td>
<td>$1,102,141</td>
</tr>
</tbody>
</table>

### ROWING CANADA AVIRON 2018 ANNUAL REPORT

39
1. PURPOSE OF THE ASSOCIATION

- Rowing Canada Aviron is the operating name of the Canadian Amateur Rowing Association Canadian d’Aviron Amateur (the “Association”) which is a not for profit organization incorporated under the Canada Not for profit Corporations Act. As a not for profit organization, the Association is exempt from the payment of income tax.

- As a Registered Amateur Athletic Association it is authorized to issue receipts for tax purposes for the donations it receives.

- The Association’s principal activity is the development of the sport of rowing in Canada and it is recognized by the Government of Canada and the Canadian Olympic Committee as the national governing body for the sport of rowing.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

- The financial statements were prepared in accordance with Canadian accounting standards for not for profit organizations (“ASNFPO”). As a result these financial statements are in accordance with Canadian generally accepted accounting principles (“Canadian GAAP”).

REVENUE RECOGNITION

- The Association follows the deferral method of accounting for contributions.

- Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Donation revenue is accounted for when received. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

- Pledges from donors are recorded when payment is received by the Association or the transfer of property is completed. Donations received for the acquisition of property or to support future operations are recorded as deferred amounts.

- Membership fees are recognized as revenue in the period of membership eligibility.

INTERNALLY RESTRICTED NET ASSETS

Net assets that are internally restricted have been designated by the Association for specific uses. Internally restricted resources can be made available for other purposes.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on hand and balances with banks.

TANGIBLE CAPITAL ASSETS

Purchased assets are stated at cost less accumulated amortization. Contributed assets are recorded at fair value at the date of contribution. Tangible capital assets are amortized over their estimated useful lives on a straight line basis at the following rates:

<table>
<thead>
<tr>
<th>Asset Type</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adaptive equipment</td>
<td>3-5 years</td>
</tr>
<tr>
<td>Domestic equipment</td>
<td>3-5 years</td>
</tr>
<tr>
<td>Event registration system</td>
<td>3 years</td>
</tr>
<tr>
<td>Facility Improvements</td>
<td>10 years</td>
</tr>
<tr>
<td>Mechanical equipment</td>
<td>3-5 years</td>
</tr>
<tr>
<td>Motorboats and accessories</td>
<td>5 years</td>
</tr>
<tr>
<td>Office software and hardware</td>
<td>3 years</td>
</tr>
<tr>
<td>Rowing equipment</td>
<td>3-5 years</td>
</tr>
<tr>
<td>Trailers</td>
<td>10 years</td>
</tr>
<tr>
<td>Vehicles</td>
<td>3 years</td>
</tr>
</tbody>
</table>

FINANCIAL INSTRUMENTS

The Association’s financial instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued charges. Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity 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, disclosure of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The Association’s material estimates include the collectability of accounts receivable, deferral of revenue, accrual of accounts payable, and the useful life of tangible capital assets.

CONTRIBUTED MATERIALS AND SERVICES

Donated tangible capital assets and rent is recorded at fair value when received if fair value can be reasonably determined.

The Association is dependent on the voluntary service of many members and others. Since these services are not normally purchased by the Association, and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

3. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association’s risk exposure and concentration as of March 31, 2018.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Association has a significant number of members which minimizes concentration of credit risk. The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its funders, members and other related sources, and accounts payable and accrued charges.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Association is mainly exposed to currency risk.

(d) Currency risk

Currency risk is the risk to the Association’s excess of revenue over expenses that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Association is exposed to foreign currency exchange risk on accounts payable held in foreign denominations. The Association does not use derivative instruments to reduce its exposure to foreign currency risk.

Unless otherwise noted, it is management’s opinion that the Association is not exposed to significant interest rate risk or other price risks arising from these financial instruments.
4. ACCOUNTS RECEIVABLE

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts receivable</td>
<td>$109,773</td>
<td>$325,251</td>
</tr>
<tr>
<td>Allowance for doubtful accounts</td>
<td>$(7,590)</td>
<td>$(3,673)</td>
</tr>
<tr>
<td></td>
<td>$102,183</td>
<td>$321,578</td>
</tr>
</tbody>
</table>

5. TANGIBLE CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Adaptive equipment</td>
<td>$111,173</td>
<td>$103,916</td>
<td>$7,257</td>
<td>$17,998</td>
</tr>
<tr>
<td>Domestic equipment</td>
<td>$94,618</td>
<td>$48,207</td>
<td>$46,411</td>
<td>$51,891</td>
</tr>
<tr>
<td>Event registration system</td>
<td>$61,570</td>
<td>-</td>
<td>$61,570</td>
<td>-</td>
</tr>
<tr>
<td>Facility improvements</td>
<td>$75,122</td>
<td>$17,047</td>
<td>$58,075</td>
<td>$38,412</td>
</tr>
<tr>
<td>Mechanical equipment</td>
<td>$267,659</td>
<td>$195,770</td>
<td>$71,889</td>
<td>$85,507</td>
</tr>
<tr>
<td>Motorboats and accessories</td>
<td>$119,197</td>
<td>$112,501</td>
<td>$6,696</td>
<td>$16,035</td>
</tr>
<tr>
<td>Office software and hardware</td>
<td>$215,843</td>
<td>$202,078</td>
<td>$13,765</td>
<td>$8,281</td>
</tr>
<tr>
<td>Rowing equipment</td>
<td>$255,037</td>
<td>$252,348</td>
<td>$2,689</td>
<td>$42,922</td>
</tr>
<tr>
<td>Trailers</td>
<td>$78,242</td>
<td>$37,179</td>
<td>$41,063</td>
<td>$42,235</td>
</tr>
<tr>
<td>Vehicles</td>
<td>$67,830</td>
<td>$29,830</td>
<td>$38,000</td>
<td>$3,275</td>
</tr>
<tr>
<td></td>
<td>$1,346,291</td>
<td>$996,876</td>
<td>$349,415</td>
<td>$306,556</td>
</tr>
</tbody>
</table>

• The event registration system totaling $61,570 is not in use at year end, therefore no amortization has been taken to date. The system will be amortized over its estimated useful life of 3 years effective April 1, 2018.

6. DEFERRED REVENUE

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred membership fees</td>
<td>$27,825</td>
<td>$67,870</td>
</tr>
<tr>
<td>Deferred contributions</td>
<td>195,072</td>
<td>128,691</td>
</tr>
<tr>
<td></td>
<td>$222,897</td>
<td>$196,561</td>
</tr>
</tbody>
</table>

• Deferred membership fees represent membership fees received in 2018 for fiscal 2019.
• Deferred contributions represent amounts received in 2018 relating to future bursaries and other externally restricted grants.

7. DEFERRED CAPITAL CONTRIBUTIONS

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning balance</td>
<td>$1,300</td>
<td>$2,600</td>
</tr>
<tr>
<td>Amounts amortized to revenue</td>
<td>(1,300)</td>
<td>(1,300)</td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>$-</td>
<td>$1,300</td>
</tr>
</tbody>
</table>

8. INTERNALLY RESTRICTED NET ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Umpire’s Reserve</td>
<td>$6,214</td>
<td>$200,000</td>
</tr>
<tr>
<td>Sustainable Organization Reserve</td>
<td>$206,214</td>
<td>$206,214</td>
</tr>
</tbody>
</table>

• The Umpire’s Reserve Fund relates to amounts contributed by the 2001 World Masters Rowing Regatta Organizing Committee to be used for the education and development of umpires within Canada.
• The Sustainable Organization Reserve Fund provides a source of funds in order to withstand unanticipated financial shortfalls.

9. CONTINGENT LIABILITY

• Contributions from Sport Canada are subject to periodic audit by Sport Canada. Contributions are refundable to Sport Canada to the extent that any expense has not complied with the agreed terms and conditions. Sport Canada may conduct audits up to 5 years after the end of a reporting period. The last Sport Canada audit conducted was prior to the period ended March 31, 2013.
10. TRUST FUNDS

- Not included in the financial statements are the following funds which the Association administers and invests in the Bank of Montreal Dividend Fund. Amounts are disclosed at cost, with corresponding fair market values.

<table>
<thead>
<tr>
<th>Hanlan - Keller</th>
<th>Pearce - Guest</th>
<th>Seagram</th>
<th>Zasada</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2018</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>$5,828</td>
<td>$15,687</td>
<td>$10,995</td>
<td>$26,763</td>
</tr>
<tr>
<td>Market Value</td>
<td>8,593</td>
<td>21,936</td>
<td>15,943</td>
<td>36,321</td>
</tr>
<tr>
<td><strong>2017</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost</td>
<td>$5,777</td>
<td>$15,558</td>
<td>$10,898</td>
<td>$26,549</td>
</tr>
<tr>
<td>Market Value</td>
<td>8,312</td>
<td>21,216</td>
<td>15,827</td>
<td>35,130</td>
</tr>
</tbody>
</table>

11. COMMITMENTS

- In March 2013, the Association entered into a 4 year lease for a training facility in London, Ontario and agreed to a one year extension to March 2018. In the current year, the Association agreed to a 5 month extension of the lease to August 2018. Total commitments include base rent of $31,500 plus tax and utilities.

- The Association leases boats for a term of one or two years. Lease payments are made at the commencement of the lease year. Amounts paid for lease terms extending into the subsequent year end are included in the prepaid balance. At year end, the Association has lease prepayments of $46,116 (2017 $60,700) to lease 18 boats (2017 25 boats).

- In September 2017, the Association entered into a contract with RegattaCentral to develop a new event registration software system. The contract consists of three phases. At year end, the Association has outstanding commitments for Phase 2 & 3 totaling an estimated $32,600 ($25,360 USD.)

12. NSF ENHANCEMENT CONTRIBUTION AGREEMENT

- During the year, the Association entered into a contribution agreement with the Canadian Olympic Committee to assist in building its fund raising capacity. The Canadian Olympic Committee has agreed to reimburse the Association for eligible expenditures to a maximum of $360,000. For the year ended March 31, 2018 the Association has included $128,607 (2017 $130,513) of eligible expenditures in communications, marketing and initiatives expenses and a reimbursement of $127,827 (2017 $130,513) in Canadian Olympic Committee revenue.

GOVERNANCE AND NATIONAL OPERATIONS – YEAR ENDED MARCH 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>National office operations</td>
<td>$81,263</td>
<td>$93,128</td>
</tr>
<tr>
<td>National office salaries and benefits</td>
<td>275,798</td>
<td>267,521</td>
</tr>
<tr>
<td>Governance</td>
<td>103,313</td>
<td>109,261</td>
</tr>
<tr>
<td>International relations and domestic associations</td>
<td>6,375</td>
<td>10,962</td>
</tr>
<tr>
<td></td>
<td>$466,749</td>
<td>$480,872</td>
</tr>
</tbody>
</table>

HIGH PERFORMANCE – YEAR ENDED MARCH 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and benefits</td>
<td>$1,573,625</td>
<td>$1,529,588</td>
</tr>
<tr>
<td>Coaches travel and related expenses</td>
<td>69,894</td>
<td>70,749</td>
</tr>
<tr>
<td>Events and camps</td>
<td>1,638,579</td>
<td>2,040,368</td>
</tr>
<tr>
<td>Equipment</td>
<td>249,977</td>
<td>333,657</td>
</tr>
<tr>
<td>National training centres</td>
<td>274,839</td>
<td>390,409</td>
</tr>
<tr>
<td>RCA athlete support</td>
<td>118,420</td>
<td>154,862</td>
</tr>
<tr>
<td>Equipment amortization</td>
<td>79,290</td>
<td>80,654</td>
</tr>
<tr>
<td>Sport science and medical</td>
<td>459,150</td>
<td>428,277</td>
</tr>
<tr>
<td>Para rowing</td>
<td>333,873</td>
<td>225,226</td>
</tr>
<tr>
<td></td>
<td>$4,797,647</td>
<td>$5,253,789</td>
</tr>
</tbody>
</table>

DOMESTIC DEVELOPMENT – YEAR ENDED MARCH 31, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coach education and development</td>
<td>$154,009</td>
<td>138,123</td>
</tr>
<tr>
<td>Para rowing</td>
<td>13,709</td>
<td>5,718</td>
</tr>
<tr>
<td>RCA regattas and events</td>
<td>203,587</td>
<td>187,136</td>
</tr>
<tr>
<td>Sport development</td>
<td>127,059</td>
<td>212,442</td>
</tr>
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Thank you to our incredible community of supporters. Your support and generosity in 2018 contributes to RCA achieving our vision of Canada being a leading rowing nation.