

SportAbility 2025–2026 ANNUAL REPORT



**780 SW Marine Drive
Vancouver, BC**

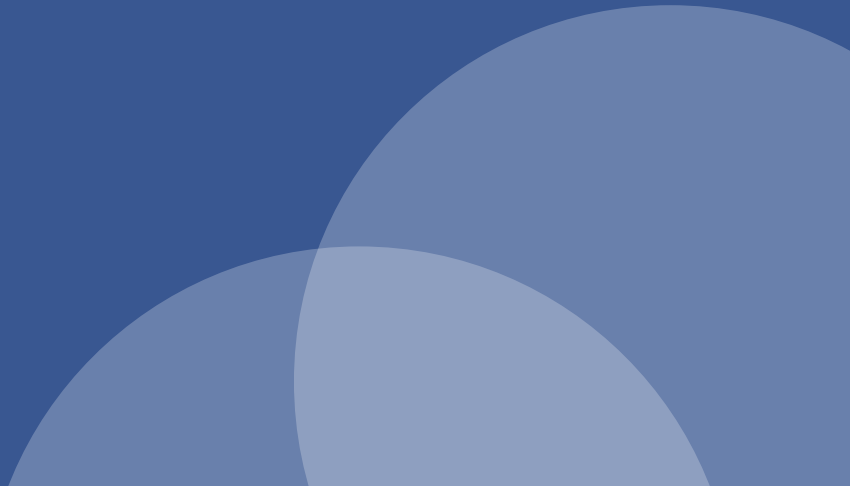


**@sportabilitybc
www.sportabilitybc.ca**

We respectfully acknowledge that our work takes place on the unceded, traditional territory of the, xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish), Stó:lō and Səlílwətaʔ/Səlilwitulh (Tsleil-Waututh) Nations.

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➤ Our Mission

SportAbility promotes participation in sport for people in British Columbia with physical disabilities.

➤ Our Vision

A collaborative and inclusive sport community that fosters lifelong participation.

➤ Our Values

Collaboration: We work with others to develop and grow

Inclusion: We learn and adapt to serve people's intersectional identities and diverse needs

Community: We promote health and wellbeing through a safe and welcoming environment

Integrity: We operate ethically with intentionality and transparency

Excellence: We strive to excel, in participation, competition and as an organization.

President's Report



The 2025–2026 season stands as one of SportAbility's most successful years, marked by program growth, strong partnerships, and a continued commitment to excellence. Our community has demonstrated remarkable dedication, and I am proud to reflect on the achievements that have shaped this year.

We were pleased to launch Frame Running as our newest sport, with events in Surrey, Richmond, and West Vancouver, creating new opportunities for athletes across the province. The Athlete Ambassador Program strengthened leadership pathways by empowering experienced para-athletes to mentor new participants and contribute to program development. Our schools programming also expanded significantly, reaching more than 500 students and advancing inclusive sport education throughout BC.

Our Para Hockey program continued to excel. Team BC earned a silver medal at the National Championships in Nova Scotia, while new programming was launched in Sicamous and expanded in Dawson Creek and Fort St. John. We also delivered a Women & Girls Para Hockey Camp to strengthen representation in the sport. The inaugural Junior Development Program culminated in a January development camp, an April game against Seattle, and participation in the Matt Cook Tournament in Calgary. The Sledge Hockey Showdown raised nearly \$20,000 to support para hockey growth across the province.

Boccia continued to advance with three development camps, eight athletes attending the National Championships, and new events in Victoria, including a game day and Provincial Championships. Our partnership with the Surrey Centre for Child Development expanded Boccia into new schools, while our February season kick-off event in Delta set a strong foundation for the year.

These achievements are the result of an exceptional staff team. During 2025–26, Justine Maurer transitioned into a part-time role as Boccia Development Lead, where her leadership has been instrumental in growing the sport province-wide. Claire Coleman joined as Sport Development Coordinator, bringing strong organizational skills and an athlete-centred approach. Amy McKernan concluded her time with SportAbility to pursue a career as an occupational therapist, and Jonah Brindley stepped into the Community Engagement Coordinator role with enthusiasm and professionalism.

I also wish to acknowledge Treasurer Jane Blaine, who is stepping down after decades of distinguished service. Her expertise, integrity, and commitment have played a vital role in SportAbility's financial stewardship and governance. Our Risk Management and Fundraising Committees also made significant progress this year, strengthening SportAbility's long-term sustainability.

As I conclude this term, I will be stepping back from the presidency to allow new leadership to emerge. It has been an honour to serve this organization, and I remain deeply confident in the strength and future of SportAbility.

Sincerely,

Aidan Battley
President, SportAbility BC

Executive Director's Report

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The 2025–2026 year saw the expansion of programs and services, while we continued to strive for excellence and growth in our core sports.

Our team was proud to introduce new offerings this year, including our newest sport, Frame Running. We piloted Frame Running through a series of try-it events in 2025–26 and developed new program partnerships to support expanded opportunities in the 2026–27 season. We also supported the introduction of new programs, including a new para hockey club in Sicamous, additional programming in Northern BC through Fort St. John and Dawson Creek, and school-based programming with the Surrey Centre for Child Development and Surrey School District.

We successfully developed and piloted a new Athlete Ambassador Program to complement our expanded community outreach efforts. The program invites experienced athletes to become mentors within their sport by supporting try-it sessions and attending community engagement events. This creates leadership and coaching opportunities for our athletes while providing new participants with relatable role models as they are introduced to adaptive sport.

Athletes involved in our core sports continue to show tremendous growth and development as they strive to achieve their goals. We were excited to see our first-ever junior para hockey team come together throughout the 2025–26 season as they worked toward the Western Canadian Championships in April 2026. The BC Provincial Para Hockey and Boccia programs continue to develop and see results at a National level, while several athletes are achieving results on an International stage.

Sport development remained a significant focus this past year, along with increasing opportunities for targeted groups. We hosted a Girls & Women+ Para Hockey Camp, coach development sessions, and para hockey try-it events in Dawson Creek as part of the Para Hockey Cup in December 2025. We also expanded boccia programming through the introduction of Game Days in Victoria and a Season Kick-Off event in Delta.

As we look ahead to 2026–2027, SportAbility will focus on increasing program offerings at a developmentally appropriate level. We aim to build on the growth we are seeing across our sports by creating more opportunities for youth-only camps and programs, expanding programming that targets girls and women, and continuing to explore regional expansion opportunities, while maintaining the high standard of service and support provided to our existing programs and clubs.

We are truly grateful to have such a wonderful community of athletes, families, coaches, volunteers, and partners. The engagement and support of families and participants, whether they have been with us for decades or are new to the community, energizes our team to continue building programs and services that our community is proud to be part of. I would like to thank each and every one of you for your dedication to building a more inclusive and accessible sport community.

Sincerely,

Donna Cumming
Executive Director, SportAbility BC

2025–2026 Highlights and Impact

2025 Boccia Provincial Championships – Victoria, BC

The 2025 BC Provincial Boccia Championships took place at the University of Victoria with 13 athletes from across BC competing in the 2-day tournament.

This year's provincials featured a new format with a mixed-division round-robin followed by playoffs split into BC1/BC2 and Open Divisions.

Medal winners in BC/BC2 were Nathan Bragg with the gold, Hanif Mawji with silver and Chris Halpen with the bronze. Daniel Hutchison took gold in the Open Division and was joined on the podium by Mildred Thomas with silver and Kylie Waters with bronze.



2025 Power Soccer Jamboree – Coquitlam

The 2025 Power Soccer Jamboree gave a lot of our younger athletes the chance to come together work on skills, play games and most importantly have fun!

It was a great opportunity for some newer players to get some more experience and fall in love with the game as we continue to expand our outreach and work to get more people of all ages into the game.

2025 Sledge Hockey Showdown – Surrey

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The 15th Annual Sledge Hockey Showdown, presented by Neuromotion, brought together five teams for a memorable day of competition to help support Para Hockey across BC. The Sledgehammers were victorious this year getting by the Surrey Fire Fighters in a spirited final.

All together the five teams raised over \$19,000 on an incredible and exciting day at the rink.

A heartfelt thank you goes out to Neuromotion, the Surrey Firefighters, , Hodgson P&O, B Team Dream Team and the Sledgehammers for their enthusiastic participation and community spirit.



BC vs Seattle Para Ice Hockey Series – Surrey and Seattle

Our cross-border collaboration with the Seattle Kraken Para Hockey Team continued to expand this year, with a home-and-home exhibition series held in Surrey (October) and Seattle (March). This partnership provides valuable game experience for both competitive and developing athletes, strengthening regional ties and creating more opportunities for meaningful competition.

We added Junior Games for the first time this year and our BC Juniors were able to win the match-up with the Kraken 1-0 in Seattle.



2026 Para Ice Hockey Provincial Championships – Surrey

The annual Para Hockey Provincials brought together over 25 athletes from Surrey, Vancouver, the Interior, and Seattle for a weekend of competition and camaraderie. The event featured a skills competition (including Fastest Skater, Sharpest Shooter and Best Goalie), followed by a 4v4 round robin.

We had two full 5 on 5 scrimmages for the first time with a mixed-team Senior Scrimmage and then a Junior Game between BC and Seattle that gave our young athletes valuable preparation for the Matt Cook Tournament.



Community Outreach Activities

It was very busy year with lots of community outreach as we launched a new Athlete Ambassador program which empowered and supported SportAbility athletes to assist in our outreach efforts. These ambassadors from across our sports joined SportAbility staff at a range of presentations and outreach opportunities including in schools, with clinicians, at partner events and community gatherings across the province.

In addition to our new ambassador program that leveraged and created new opportunities for our athletes, SportAbility staff also continued to develop and strength relationships with municipalities, universities, hospitals/clinics and sport partners to help increase awareness of our sports and programs and connect more individuals to sport and physical activity.



Sport Development Activities

We made great strides in Sport Development across our sports this year.

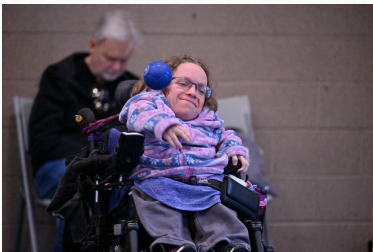
In Para Hockey, we hosted a Girls and Women's+ Camp helping to connect, and engage new and returning participants in the sport while demonstrating that hockey truly is for everyone.

We also hosted multiple try-it events in communities across BC including Dawson Creek, Victoria, Surrey and Vancouver to get new participants involved as well as Junior and Development camps to help existing athletes sharpen their skills.

New Boccia Game Days have helped make competition and development more accessible and fun to athletes in Metro Vancouver and on Vancouver Island, allowing more participants to experience game play, challenge themselves and learn the rules of boccia in a relaxed and supportive environment.

One of our most exciting developments is the beginning of Frame Running in BC. This new sport allows those with Cerebral Palsy and similar neuromuscular conditions to experience the joy and thrill of running!

Through a mix of try-it events and community outreach activities, we are connecting with athletics clubs, prospective participants and their families and clinicians to help get the exciting new sport of Frame Running started in BC!



Boccia

The Boccia Provincial Team program had a successful 2025 season. We had 10 athletes in our Provincial Development Program and 7 athletes compete for Team BC at the 2025 Canadian Championships in Ottawa.

Mildred Thomas led the way for Team BC this year with a gold medal performance in Individual Play in the Open Division and was joined on the podium by teammate Kylie Waters who brought home bronze. The two women also won Silver in the BC4/5/Open Pairs competition.

Hanif Mawji's incredible podium streak continued in Ottawa as he took silver in the BC1 division..



Para Ice Hockey



Team BC had another impressive performance at Nationals in 2025 winning silver in Bridgewater, Nova Scotia. The team had a strong showing throughout the tournament, losing a hard-fought final against Quebec 2-1 in overtime. This was Team BC's best ever result at the National Championships.

Matteo Pellizzari and Brendon Hurst were part of the National team development program once again in 2025/2026 and continue to develop on the National pathway.

Women's Para Ice Hockey continues to grow at every level. BC athletes Maggie Manning and Peggy Assinck represented Canada at the first ever Women's World Para Ice Hockey Championship in Slovakia where they helped Canada to the silver medal.

Treasurer's Report

As per the motion passed at the 2024-25 AGM, SportAbility changed to a new auditor, Enns & Company, beginning with the 2025-26 Fiscal year. This was due to our former auditor having merged with a larger company whose cost of service did not align with our needs. The board sourced quotes from trusted auditors and found the best option with Enns & Company.

SportAbility's total revenue for the year was \$450,426 (up from \$376,455 in 2024-25). Total expenses for the fiscal year came to \$429,005 (up from \$370,841 in 2024-25).

Our major sources of funding for the fiscal year were:

- 35% ViaSport Grant
- 17% Gaming
- 37% Other Grants
- 05% Fundraising
- 06% Tournaments, Athlete Assessments, Membership, and Miscellaneous

The increase in revenue over last year is primarily due to "other grants" applied for and received by the association.

After taking into account all income and expenses including depreciation of assets, SportAbility ended the year with a surplus of \$21,421 compared to last year's surplus of \$5,614.

The board recommends continuing with Enns & Company as our auditors for 2026-27.

The full audited financial statement is included in this annual report.

Respectfully Submitted,

Jane D Blaine
Treasurer, SportAbility BC

Nominating Committee's Report

This summer, the nominations committee put out a call for board members. We have had two new applications to join the board. The nominating committee interviewed the candidates and recommend accepting their applications to be on the board. The nominating committee recommend that members accept the nominations of the two applicants, as such, elections are not required.

1) **Ross MacDonald – Treasurer:** Previously spent 18 years with SportAbility, including nine years as Executive Director. He currently works in Accessibility and Inclusion with the City of Surrey, where he manages a \$750,000 budget. Ross also brings nonprofit board experience and an extensive background in para sport as an athlete, staff, and board member.

2) **Sabrina Andee – Director:** Is a federal government executive with experience in governance, strategic policy, major-project oversight and organizational change. She currently manages a budget of more than \$3 million and is committed to advancing accessibility and inclusion, inspired in part by her family's experience in adaptive sport.

There is also one current board member who has completed their term and has elected not to seek another term. We would like to thank Jane Blaine for her many years of service as the SportAbility Board Treasurer.

After 6 years on the board, and 2 years as President, Aidan Battley will be stepping down as President of the board but will stay on for 1 year as Past President to support the transition of a new President. The nominations committee recommends that Jim Cambridge take on the position of President of the board of SportAbility. Jim has been involved with SportAbility as a sport assistant for his son for over 10 years and has been a dedicated member of the SportAbility board. Jim is a retired school district superintendent, and his extensive governance background makes him an ideal candidate for President. With Jim moving into the President role, the Secretary role is vacant and the board will appoint a Secretary from the existing board members after the AGM to complete the remainder of Jim's term (1 year).

If accepted by the members, the board would be comprised of:

Jim Cambridge – President
 Aidan Battley – Past President
 Graham Fonseca – Vice President
 Ross MacDonald – Treasurer
 Ben Dooley – Director
 Louise O'Shea – Director
 Parminder Sandhu – Director
 Lee Vandergust – Director
 Sabrina Andee – Director
 To be Appointed* – Secretary

On behalf of the nominating committee,
 Graham Fonseca
 Vice President, SportAbility

Auditor's Report & Financial Statements

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INDEPENDENT AUDITOR'S REPORT

To the Members of Cerebral Palsy Sports Association of BC

Report on the Audit of the Financial Statements

Qualified opinion

We have audited the financial statements of Cerebral Palsy Sports Association of BC (the "Association"), which comprise the statement of financial position as at March 31, 2026, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effect of the matters described in the basis for qualified opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of Cerebral Palsy Sports Association of BC as at March 31, 2026, and its financial performance and its cash flows for the year then ended in accordance with Accounting Standards for Not-for-profit Organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Association and we were not able to determine whether, as at or for the year ended March 31, 2026 or March 31, 2025, any adjustments might be necessary to revenue, excess of revenue over expenses, assets and net assets.

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The Annual report is expected to be made available to us after the date of auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.



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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Auditor's Responsibilities for the Audit of the Financial Statements (continued)**

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.

Other Matter

The financial statements of Cerebral Palsy Sports Association of BC for the year ended March 31, 2025 were audited by another auditor who expressed a qualified opinion on September 3, 2025.

Report on Other Legal and Regulatory Requirements

As required by the Society Act of British Columbia, we report that in our opinion, the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

August 18, 2026
Burnaby, B.C., Canada

A handwritten signature in cursive script that reads "Enns & Company".

ENNS & COMPANY
Chartered Professional Accountants

CEREBRAL PALSY SPORTS ASSOCIATION OF BRITISH COLUMBIA
OPERATING AS SPORTABILITY

STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31 2026

	2026	2025
ASSETS		
CURRENT ASSETS		
Cash	\$ 206,568	\$ 238,852
Accounts receivable	9,205	6,292
Prepaid expenses	27,369	19,853
	243,142	264,997
TANGIBLE CAPITAL ASSETS (Note 2)	16,092	12,668
	\$ 259,234	\$ 277,665

	2026	2025
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 27,738	\$ 33,768
Deferred revenue (Note 4)	77,875	111,697
	105,613	145,465

NET ASSETS		
UNRESTRICTED FUND	137,529	119,532
TANGIBLE CAPITAL ASSET FUND	16,092	12,668
	153,621	132,200
	\$ 259,234	\$ 277,665

CEREBRAL PALSY SPORTS ASSOCIATION OF BRITISH COLUMBIA
OPERATING AS SPORTABILITY

STATEMENT OF CHANGES IN NET ASSETS
AS OF MARCH 31, 2026

	Unrestricted Fund		Tangible Capital Fund		2026		2025	
BALANCE, BEGINNING OF YEAR	\$	119,532	\$	12,668	\$	132,200	\$	126,586
EXCESS OF REVENUE OVER EXPENDITURES		21,421		-		21,421		5,614
PURCHASE OF TANGIBLE CAPITAL		(8,964)		8,964		-		-
AMORTIZATION OF TANGIBLE CAPITAL ASSETS		5,540		(5,540)		-		-
BALANCE, END OF YEAR	\$	137,529	\$	16,092	\$	153,621	\$	132,200

CEREBRAL PALSY SPORTS ASSOCIATION OF BRITISH COLUMBIA
OPERATING AS SPORTABILITY

STATEMENT OF OPERATIONS
AS OF MARCH 31, 2026

	2026	2025
REVENUES		
ViaSport Grant	\$ 159,500	\$ 174,633
Gaming	75,570	85,087
Other grants	166,885	52,753
Fundraising	21,385	46,833
Tournaments and athlete assessments	22,886	13,749
Miscellaneous	1,725	1,841
Membership fees	2,475	1,559
	450,426	376,455
EXPENDITURES		
Amortization	5,540	5,293
Athlete travel, accommodation, registration fees, equipment and facility rental	149,950	122,338
Office expense	32,997	33,403
Professional fees	11,794	8,535
Rent	7,095	5,940
Telephone	2,044	1,746
Travel	12,815	9,044
Wages and employee benefits	206,770	184,542
	429,005	370,841
EXCESS OF REVENUES OVER EXPENDITURES	\$ 21,421	\$ 5,614

CEREBRAL PALSY SPORTS ASSOCIATION OF BRITISH COLUMBIA
OPERATING AS SPORTABILITY

STATEMENT OF CASH FLOWS
AS OF MARCH 31, 2026

	2026	2025
CASH PROVIDED BY OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 21,421	\$ 5,614
Add: non-working capital charges		
Amortization	5,540	5,293
	26,961	10,907
Changes in accounts receivable	(2,913)	1,699
Changes in prepaid expenses	(7,516)	(11,415)
Changes in payables and accruals	(6,030)	11,705
Changes in deferred revenue	(33,822)	36,014
	(23,320)	48,910
INVESTING ACTIVITIES		
Purchase of equipment	(8,964)	(4,159)
NET INCREASE (DECREASE) IN CASH	(32,284)	44,751
CASH, BEGINNING OF THE YEAR	238,852	194,101
CASH, END OF THE YEAR	\$ 206,568	\$ 238,852

**CEREBRAL PALSY SPORTS ASSOCIATION OF BC
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2026**

The Cerebral Palsy Sports Association of British Columbia (the "Association") organizes and promotes the participation of individuals with physical disabilities in various sports activities in the Province of British Columbia. It is incorporated as a not-for-profit organization under the Societies Act of British Columbia and is a registered charity under the Income Tax Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountants (CPA) Handbook and include the following significant accounting policies:

(a) Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is calculated using the following annual rates:

Computer equipment	- 33% declining balance basis
Office equipment	- 33% declining balance basis
Sports equipment	- 33% declining balance basis

(b) Impairment of long-lived assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair values.

(c) Revenue recognition

The Association uses the deferral method of accounting for contributions under which restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received is reasonably assured. Other revenue is recognized when the amount receivable can be reasonably estimated and collection is reasonably assured.

The Association recognizes contributions of materials and services only when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Association's operations and would otherwise have been purchased.

Funds from government sources are recognized as revenue as the services to which the funds relate are delivered or performed. Revenues from direct fundraising activities conducted by the Association's third party promoter under its instructions and in the name of the Association are presented at gross.

**CEREBRAL PALSY SPORTS ASSOCIATION OF BC
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2026**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Financial instruments

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

The financial assets subsequently measured at amortized cost include cash and accounts receivable excluding sales tax rebate claimable. The financial liabilities measured at amortized cost include accounts payable and accrued liabilities. Due to the short term nature of the current assets and liabilities, the carrying values are approximate to the fair value of the financial instruments.

(e) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates. Significant areas of estimation include accrued liabilities and deferral of revenue.

2. TANGIBLE CAPITAL ASSETS

Tangible capital assets are stated at cost less accumulated amortization. Amortization is provided annually at rates and methods over their estimated declining balance, except in the year of acquisition when proration method is used. Estimates of useful lives of the assets are reviewed every year and adjusted on a prospective basis, if needed.

	Cost	Accumulated Amortization	Net 2026	Net 2025
Computer	\$ 36,396	\$ 32,472	\$ 3,924	\$ 5,886
Office equipment	3,500	3,444	56	83
Sports equipment	53,254	41,142	12,112	6,699
	\$ 93,150	\$ 77,058	\$ 16,092	\$ 12,668

CEREBRAL PALSY SPORTS ASSOCIATION OF BC
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2026

3. LINE OF CREDIT

The Association has an operating line of credit available to a maximum of \$30,000 bearing interest at prime plus 3%. As at March 31, 2026, the Association has no amount outstanding under this facility.

4. DEFERRED REVENUE

Deferred revenue represents unspent resources, externally restricted for the delivery of specified programs and received in advance of the Association's obligation to perform.

	Deferred Revenue 2025	Received During the Year	Earned During the Year	Deferred Revenue 2026
BC Community Gaming Grants	\$ 39,900	\$ 75,000	\$ 75,570	\$ 39,330
BC Rehab Foundation	1,797	-	1,797	-
BC Centre for Ability	-	4,139	4,139	-
Canucks for Kids Fund	40,000	52,000	92,000	-
CCPSA (Boccia Canada)	-	9,450	9,450	-
City of Surrey	-	3,000	3,000	-
Dennis and Phyllis Washington Foundation	-	20,000	-	20,000
Greater Victoria Sport Tourism Commission	1,250	1,250	2,500	-
SPARC BC	-	10,500	10,500	-
SportsPay (registrations received in advance)	-	7,545	-	7,545
ViaSport British Columbia	27,000	167,000	194,000	-
Victoria Foundation	-	20,000	9,000	11,000
Others - RAMP	1,750	-	1,750	-
	\$ 111,697	\$ 369,884	\$ 403,706	\$ 77,875

2024	2023
\$ 2,500	\$ 1,504
5,451	2,345
\$ 7,951	\$ 3,849

**CEREBRAL PALSY SPORTS ASSOCIATION OF BC
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2026**

5. DIRECTOR, CONTRACTOR AND EMPLOYEE REMUNERATION

On November 28, 2016, the new British Columbia Societies Act came into force. Included in the new Act is a requirement to disclose the remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Association does not pay any remuneration to any board directors. The Association has no employees or contractors earning \$75,000 or more.

6. FINANCIAL INSTRUMENTS

Items that meet the definition of a financial instrument include cash, accounts receivable, and account payables and accrued liabilities.

It is management's opinion that the Association is not exposed to significant liquidity risk, credit risk or market risk (including currency risk, interest rate risk and other price risk) arising from these financial instruments.

7. ECONOMIC DEPENDENCE

Currently the Association's primary sources of funding are from the following:

- Government Grants
- Fundraising

The Association's ability to continue is dependent upon its ability to maintain its right to receive funding from government grants and find other similar funding in a timely manner and in sufficient amounts that will pay for expenditures as they come due and to fund capital acquisitions as needed.

**CEREBRAL PALSY SPORTS ASSOCIATION OF BRITISH COLUMBIA
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025**

NOTE 9 FINANCIAL INSTRUMENTS RISK EXPOSURE AND MANAGEMENT

The carrying amount of financial assets measured at cost is \$245,144 as at March 31, 2025 (2024 - \$202,092).

The carrying amount of financial liabilities measured at cost is \$33,768 as at March 31, 2025 (2024 - \$22,063).

Credit risk

The Association is exposed to credit risk on receivables. The Association performs credit risk evaluations on its receivables and considers its risk to be acceptable and appropriately managed.

At March 31, 2025, the maximum exposure to credit risk is equal to the carrying amount of receivables of \$21,292 (2024 - \$7,991).

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its obligations as they fall due.

Maximum exposure to liquidity risk is \$33,768 representing the Association's payables and accruals as at March 31, 2025 (2024 - \$22,063). Management monitors cash flows to ensure there is sufficient cash on hand to meet forecasted operating expenses and other financial obligations.

NOTE 10 DISCLOSURE REQUIRED UNDER THE SOCIETIES ACT

The Societies Act of British Columbia requires the disclosure of remuneration paid to all directors, and the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

For the year ended March 31, 2025, no remuneration was paid to any directors, and no employees or contractors received total annual remuneration of \$75,000 or more (2024 – nil).

NOTE 11 RECLASSIFICATION OF COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's presentation. These reclassifications were made to improve the clarity and consistency of the financial statements and had no impact on previously reported net assets or excess of revenues.

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