

December 2020

WWR 2020 Year in Review

worldwheelchair.rugby

WWR
World Wheelchair Rugby

WWR 2020 Year in Review

This is the 2020 Year in Review for World Wheelchair Rugby. Created in 2020 it contains the first brand identity of the organisation that was renamed from the International Wheelchair Rugby Federation.

All imagery has been kept to capture the plan as it was originally devised.

International Wheelchair Rugby Federation 2020 Year in Review



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1.0 President's Introduction

Dear Member Nations, stakeholders and partners

Welcome to the 2020 Annual Report. This is the first time we have pulled together a report of this nature and the intention is to continue this as a record of our development as well as information for you all.

2020 was going to be the year of the Olympic and Paralympic Games in Tokyo. We ran our final qualification event as we started to hear the news and saw the development of a virus which has now consumed all our lives. As I write this, the World Health Organisation are reporting over 3 million deaths. The development of vaccines has been one of the positive stories and with 1 billion doses administered, this may be one of the ways in which we can function daily and start to evaluate our future.

My main thought must reflect those lives lost and the devastating impact Covid-19 has had on us all.

As an organisation, we brought in a new Chief Executive in April 2020 and this was always going to be about change in the way that we work and how we continued delivering our strategic plan.

The pandemic provided an unwanted opportunity, an ability to fully focus on how we operated. One of our first achievements was developing a central Office which provided administrative support including the operation of our Membership and Licensing System and finances. We also had to quickly redevelop our international calendar of events which we soon realised needed to extend to at least Paris 2024. Compressing four years of competition into three was extremely challenging and we will have to continue to deal with this change in 2024 and beyond.

We also ensured that our compliance with WADA was a priority especially as the organisation needed to meet the requirements of the 2021 World Anti-Doping Code by the end of the third quarter 2020. This is a significant undertaking for our organisation especially as we will need to focus more on education.

Athlete Welfare was rightly given more attention. We have now brought in a Chief Medical Officer who has helped develop appropriate policies which will need continually reviewing. This is just the start, and more work is needed. A Medical Advisory Group was created to support Athlete Welfare as well as react to the ever-changing landscape that the pandemic created.

The CEO's report covers more detail on other achievements such as Covid-19 Return to Train guidelines, updated Classification Manual and Handbook, and our emphasis on providing a "service-based leadership".

I initiated a governance review and the outcome of this will be presented at the 2021 General Assembly (GA). The key changes are enabling a skill-based Board particularly through allowing appointments of Directors as well as maintaining many elected positions. A new code of conduct and independent disciplinary process will be developed which we will consult with the membership in the lead up to the 2022 GA.



As an organisation, we are established in Switzerland as an "Association". The World Academy of Sport (WAoS) have agreed that their offices in Etoy (in the canton of Vaud) can act as the formal organisational address. A WAoS staff member will be our representative in Switzerland. We have also engaged the services of Carrard Consulting, who will submit financial statements on our behalf to the appropriate Swiss authorities.

My thanks to the World Academy of Sport for their support in this matter.

For the first time we held two Membership Conference Calls in May and October. This provided an opportunity to directly engage in two-way communication with nations. Something I hope the Members wish to continue.

The challenges... Returning to international competition is without a doubt a significant challenge. Covid-19 will be with us for many years, and we are all dealing with extra costs that will rightly ensure all participants are safe. Our organisation, volunteers, teams and organising committees need to find ways to cover these costs.

As an organisation, our main source of revenue is provided either directly through membership and licensing fees or with our organising committees funding international competition and teams paying entry fees. The fees we receive only allow us to deliver the minimum number of services. We must prioritise those that are mandatory or essential. It does not enable us to support more work in areas such as developing the sport globally, technical officials, coaching structures and improving athlete welfare. We need to create ways of bringing in additional and diverse funding. Our Championship events are one of our main products and we know that these can be attractive to sponsors and partners. Ensuring that we maximise the commercial opportunities is one of the initiatives we are looking at. There needs to be a balance to ensure that any revenue generated for the International Federation does not remove the ability for our organising committees to deliver exciting and successful events that satisfy the national need.

I would like to thank all our volunteers that have worked tirelessly throughout the year. The commitment and expertise that we have makes me feel proud to be leading the organisation. A big thanks as well to the sponsors and partners with a particular mention to our long-standing sport partner World Rugby. They continue to support us through access to their staff and expertise, continued inclusion alongside the Rugby World Cup and a yearly grant to support some operational costs.

Keep safe and I look forward to seeing many of you in person shortly.

Yours faithfully Richard

A handwritten signature in black ink that reads "R Allcroft". The signature is written in a cursive, slightly stylized font.

Richard Allcroft - IWRF President

2.0 Board of Directors



Richard Allcroft
IWRF President



Ken Sowden
IWRF Vice President



Cathy Cadieux
Treasurer



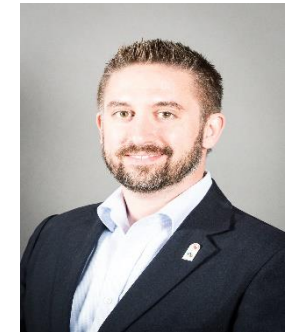
Jens Sauerbier
Athlete Representative



Gail Hamamoto
Director



Steve Loader
Director



Martin Richard
Director

3.0 IWRF Organisation

The IWRF's vision is to be a "World Leader in Para Sport" and its 2019 – 2024 Strategic Plan has seven strategic goals to continue the growth of our sport:

1. **Strong leadership and effective governance**
2. **Growth and development of wheelchair rugby**
3. **Technical excellence in Paralympic wheelchair rugby**
4. **Strong partnership with World Rugby**
5. **Sustained increase in revenues**
6. **Increased involvement with wheelchair rugby variations**
7. **Step change in broadcast and communications**

Governance - <https://www.iwrf.com/?page=governance>

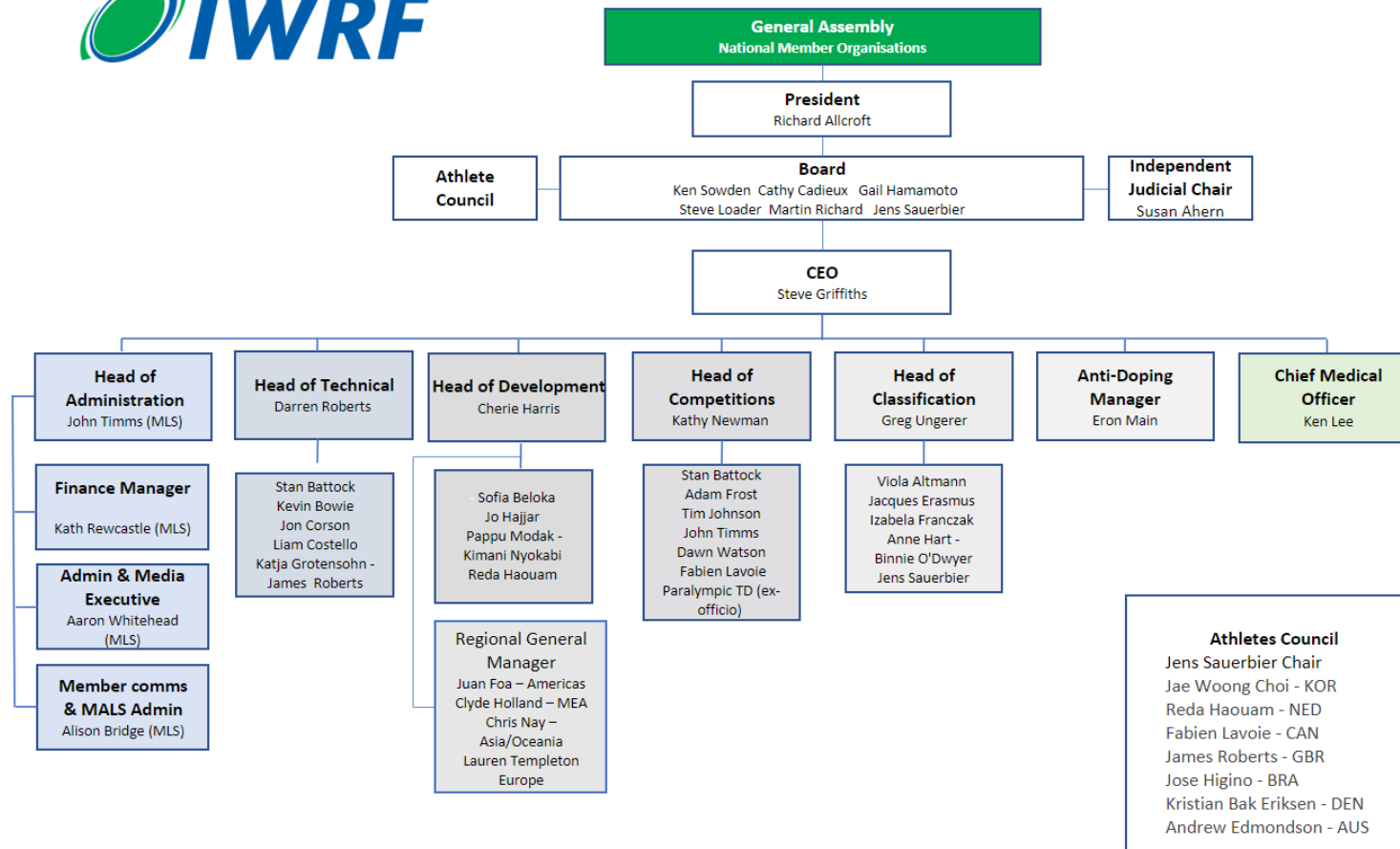
The International Wheelchair Rugby Federation is domiciled in Switzerland and regarded as an "Association" under Swiss law, with its address being:

International Wheelchair Rugby Federation
c/o World Academy of Sport
Switzerland Sàrl
Route Suisse 8A
1163 Etoy

The IWRF operate an administration service which is based in the UK with its address and contact details being:

The IWRF Office
International Wheelchair Rugby Federation
4 Park Square, Newton Chambers Road
Sheffield
S35 2PH
England
Tel: +44 (0) 114 257 3170
E-mail: office@iwrf.com

4.0 IWRF Organisational Structure



5.0 IWRF CEO Steve Griffiths

An Extraordinary Year. Reflections on the organisation and its achievements

“A year of little sport but a great deal of activity”

Covid 19 dominated the year.

The Covid 19 pandemic has had a major impact on sports not seen since World War II and many of us did not experience that period within our lifetime. The postponement of the Paralympics being one momentous outcome. From a wheelchair rugby perspective, the IWRF Board took two totally responsible and appropriate decisions demonstrating their commitment to Athlete Welfare. At its board meeting in March 2020, they indicated that there would be no international competitions or international travel and requested National Member Organisations (NMO) to cease until the end of April and thereafter decided that there would be no international competitions or travel in 2020. This did not mean that the organisation stood still and there have been several activities happening since March.



Governance and Administration received considerable attention in 2020.

“The IWRF is very fortunate to have a group of very committed people who provide so many volunteer services”.

This report is mostly about people who have made so much happen in 2020 despite the constraints that existed.

Dr Ken Lee was appointed Chief Medical Officer in July 2020. Dr. Lee is an Associate Professor of Physical Medicine and Rehabilitation at the Clement J. Zablocki Veterans Administration Medical Center in Milwaukee, Wisconsin (USA), where he has been Chief of the Spinal Cord Injury Medicine Division since 2003.

He served as Team Physician for the Milwaukee Iron wheelchair rugby team from 2000 to 2008. He has been the National Medical Director of the US National Veterans Wheelchair Games since 2012. He is also an athlete in the disabled category for the Milwaukee Eagles Wheelchair Lacrosse Team, as well as the manager of the team.



On his appointment Ken said, *“I am honoured to be part of this great organization and be among the best athletes and people in the world.” “I really like the IWRF and the people that I have been working with.”*

Susan Ahern was appointed as Independent Judicial Chair in November 2020. Susan is an accomplished Irish barrister and international arbitrator, who also serves on the Court of Arbitration for Sport (CAS) and several other international sports dispute resolution bodies. She has over 20 years' experience in sports law and in particular crafting and implementing sports regulations.

Following her appointment Susan stated, "I am delighted to accept the invitation from the International Wheelchair Rugby Federation to become its first Independent Judicial Chair. I look forward to contributing to the ongoing development of the disciplinary system within the sport to enable it to become a leader in the field internationally."



The Governance Working Party comprising of Richard Allcroft, Steve Griffiths and Simon Le Fevre of Wharton Consulting was established and operating in July 2020 the outcomes being considered at the Virtual General Assembly 2021.

The IWRF is now registered as an association in the Canton of Vaud with registered office at the World Academy of Sport Switzerland Sàrl, Route Suisse 8A, 1163 Etoy.

The Board approved some Bylaw amendments in November 2020 that provided for

- Voting rights for appointed/independent directors.
- The establishment of a Nominations and Remuneration Committee.
- The establishment of an Audit and Risk Management Committee.

The appointment of an independent board member with skills in legal and risk management was progressed through November and December.

The IWRF Office was established in May 2020, lead admirably by John Timms and supported by Alison Bridge (Office@iwrf.com). Administrative processes have improved. Standard Operating Procedures have been prepared. Many administrative activities previously undertaken by the President and CEO are now with the Office.

Eron Main was appointed as Anti-Doping Manager in July 2020.

This is a key role in ensuring that the IWRF remains WADA compliant and much more than that keeps our sport clean through education and testing strategies. Eron's knowledge of the sport, the Members and the organisation will enable him to ensure our Anti-Doping goals are achieved.

Communication forms an important part of the IWRF strategy.

The President and CEO met all National Member Organisations that wanted to attend Zoom meetings on two occasions in the year. It is intended to maintain this process throughout 2021 and thereafter.



The President, CEO and Tokyo 2020 Technical Delegate met the Paralympic qualified nations on two occasions in the year as they worked towards the Paralympic Games in 2021.

A brand survey was undertaken. The brand and communications strategy has been under review and the outcomes will be announced in mid- 2021 with the strategy being developed throughout the year.

Newsletters continued through 2020. There were some website improvements with each department now having a separate page and an improved look and feel. The type face is now more user friendly and has been formatted for better viewing on mobile devices.

Revenue generation is key for the growth of the sport and the organisation. During 2020 the IWRF engaged with Sport2Sport, a sports consultancy organisation led by Derek McGrath and John Feehan who are tasked with finding the appropriate partnerships for the benefit of IWRF. The results of their work will be evident in 2022.

Thanks to the ongoing work of the IWRF Office, membership fees have been collected efficiently and communications improved through the Membership and Licensing System (MALS). Many thanks to the Members for your fees in difficult times. They are vital in the financing of the organisation. Without those fees it would be impossible to operate as an organisation.

The partnership with Molten was due to be concluded in 2020 and the IWRF was delighted when Molten offered to extend the relationship through to post Paralympics in 2021.

World Rugby Relationship Continues to flourish.

The partnership with World Rugby continues to go from strength to strength in several valuable ways. World Rugby has provided financial support, assistance, and advice from a number of their departments including Technical Services that has provided Training, Game Analysis and Anti-doping advice. The following departments also provided inputs during 2020, Communications, Commercial and Rugby World Cup.



IWRF is indebted to Jaime McKeown the World Rugby Development & International Relations Project Manager who is the IWRF contact at World Rugby who also was a member of the IWRF Variations Working Group.

Thank you to all those who have worked so hard during the year. Much thanks must go to the Committee Chairs and their teams who have delivered a significant amount of work during 2020:

- | | |
|-------------------------------|-----------------------------|
| Cherie Harris – Development | Ken Lee – Medical |
| Eron Main – Anti Doping | Kathy Newman – Competitions |
| Darren Roberts – Technical | John Timms - Administration |
| Greg Ungerer – Classification | |

As you will see from this Annual Report the Departmental Heads and their teams have been exceptionally busy and have achieved a great deal. **Thank you to the Membership** and all the individuals for their support during a significantly difficult period.

6.0 Eron Main – IWRF Anti-Doping update

A revised focus on Anti-Doping. A significant amount of work was undertaken in 2020 including the production of an Anti-Doping Manual which was approved by WADA and can be found at: https://www.iwrf.com/resources/iwrf_docs/IWRF_Anti-doping_Manual.pdf

In addition, an IWRF TUE Manual was produced which also received the approval of WADA: https://www.iwrf.com/resources/2021_IWRF_Therapeutic_Use_Exemptions_Manual.pdf

A mammoth piece of work was required to develop Anti-Doping Rules that were compliant with the 2021 WADA Code. Plans have also been developed to cover focussed education in 2021 to ensure that the wheelchair rugby remains a clean sport.

7.0 Ken Lee – IWRF Medical Update

Significant strides were made in Athlete Welfare and Medical. The focus in 2020, not surprisingly, has been Covid 19. A Medical Advisory Group (MAG) was assembled comprising of:

Ram Hariharan (UK)
Ken Lee IWRF
Andy Marshall (Canada)
Jim Murdock (USA)
Marijke Thunnissen (Netherlands)
Greg Ungerer (IWRF Australia)

The work of the MAG led to the

- Return to Train and Play Protocol
- Athlete Checklist
- Referee Checklist
- Return to Competition Model

Five **Medical Guidelines and Protocols** were produced:

- Concussion – with an Educational Presentation
- Hygiene
- MRSA
- Autonomic Dysreflexia
- Blood and Bodily Fluids

8.0 Kathy Newman – IWRF Competitions Update

The Competitions Committee had several challenges in 2020. The pandemic meant that the four-year competition programme through to 2024 had to be collapsed into three years as 2020 had been lost. This meant that the Competition Committee had to undertake significant work to make this happen.

Denmark was awarded the **2022 World Championship** and the qualification process had to eliminate a qualification competition because of the congestion created by the cancellation of competitions and the postponement of Tokyo 2020.

Wheelchair Rugby was accepted into **The World Games in Birmingham, Alabama in 2022.** This is a **Low Point** competition. **Wheelchair Rugby will be the first sport for athletes with a disability at this world-class multi-sport event.**



The inaugural **International Wheelchair Rugby Cup in 2023 (IWRC 2023)** has been further discussed with the plan to incorporate the competition during the Rugby World Cup 2023. Positive discussions have taken place with the Host Nation organisers, France 2023.

Stan Battock (Technical Delegate) and Kevin Bowie (Assistant Technical Delegate) for Tokyo 2020 have had to cope with the postponement of the games and have managed the various changes related to the Covid 19 pandemic. The simplification and optimisation programme introduced for the Games saw significant departures from the norm for which they are duly thanked.

“The Competitions Committee has been very active pivoting to ensure we have a competitions calendar to meet our needs given the loss of one full year of competitions. Committee members have also been active managing bid submissions and reaching out to seek more bids. Ongoing work has been focused on revising bid documents for world championships and much more.”



Stanley Battock



Kevin Bowie

9.0 Greg Ungerer – IWRF Classification update

“2020 was the first year, since Classification began in Wheelchair Rugby, where no Classification physically took place. The most common message received from Classifiers has been that they miss the Rugby family enormously and look forward to being back in the thick of it at Rugby events as soon as possible”.

Athlete Classification did not happen. Due to the global pandemic, no events were held during 2020 with classification panels present. Eight tournaments were planned to have classification panels throughout the year, but all of these were either cancelled or postponed.

Classifier development was severely impacted by the pandemic during 2020. Due to the lack of available events, no new classifier trainees were able to be certified, and existing classifiers were unable to advance their certification levels.

Classification Rules and Handbook redeveloped. Throughout 2020, the Classification Committee continued to progress and finalise the complete redevelopment of the IWRF Classification Rules, in accordance with the requirements of the IPC Classification Code (2015). This has been a long-term project of the Committee, and after 2 and a half years, was finally completed in October 2020, with the release of the following documents to the IWRF membership:

- IWRF Classification Rules 2021
- IWRF Classifier Handbook 2021
- IWRF MIC Flow Chart 2021 Final Draft
- IWRF Guide to Evaluating Athletes with Limb Deficiency 2021 Final Draft

The Classification Committee would like to thank those Member Nations and Classifiers who took the time to provide feedback on the new IWRF Classification Rules and the IWRF Classifier Handbook. Following the 3-month consultation period, in response to feedback received, we corrected some typographical errors and made some minor additions as points of clarification to some articles where there was ambiguity. We appreciate that these are both extremely large documents, and over time, we will no doubt continue to make minor changes to improve clarity and consistency and correct any other minor spelling or formatting errors that we discover. I am sure you can appreciate that it was a mammoth undertaking for us, and we are indebted to Anne Hart, who spent countless hours writing, editing, and formatting this huge body of work. Thanks also to members of the Classification Committee for their guidance and wisdom in navigating a variety of issues along the way.

The finalised versions of both documents are now available at IWRF.com. If member nations wish to produce non-English language versions of these documents, you are welcome to do so. However, the English versions will remain the only official versions of these documents endorsed by the IWRF.



10.0 Cherie Harris – IWRF Development update

A revised **Regional Structure** was agreed by the board in October with four regions being established including:

Americas
Asia / Oceania
Europe
Africa and the Middle East

Four **Regional General Managers** were appointed in November 2020:

- **Juan Foa – Americas**
- **Chris Nay – Asia/Oceania**
- **Lauren Templeton – Europe**
- **Clyde Holland – Middle East and Africa**



Three Webinars were delivered for the **Asian Paralympic Committee** introducing Wheelchair Rugby, which were well received. Another initiative with the Asian Paralympic Committee included the delivery of an **Athlete Career Panel** session involving, **Richard Allcroft, Jens Sauerbier, Tim Johnson and Adam Frost** moderated by **Cherie Harris**.

A Project team was established to develop a **coaching pathway** and an **“introduction to coaching” course**.

An **educational document** was prepared to assist start up National Member Organisations or Clubs which can be found on the IWRF website titled **Establishing a National Wheelchair Rugby Organisation**.

“In a year of limited to non-existent training and playing opportunities it has been heart-warming to be able to deliver webinars, panel discussions and online training on all aspects of wheelchair rugby. The uptake across the globe was remarkable and shows the importance of staying connected and sharing ideas. May this continue as we take to the court once more. A huge thank you to all involved in creating a global online rugby community that continues to develop all areas of the sport.”



IWRF Governance Document

[What you need to know to set up a governing body for your Wheelchair Rugby Clubs](#)



11.0 Darren Roberts – IWRF Technical update

The Technical department have been working on a significant number of projects through 2020 during the period when there were no competitions due to the pandemic. These include:

- Rules updates
- Casebook updates
- Technical Referee manual
- Table Officials manual
- Technical Official Travel Policy
- Rule Change Regulation

These various documents will see the light of day during 2021.

The postponement of Tokyo 2020 to 2021 has given rise to several issues that the Technical team have had to plan and replan as the pandemic requirements change the situation from day to day.



IWRF Referee: IWRF World Championship Sydney 2018

12.0 John Timms – IWRF Office and Administration update

“The team has enjoyed being able to support the IWRF’s membership and assist the organisation throughout a difficult year for everyone.”

In June 2020, the IWRF Office Services were established with particular emphasis on supporting National Member Organisations (NMO) during the Coronavirus Pandemic. Also, centralising the administration of the IWRF and internal communications to its Members as well as externally to stakeholders and media.

John Timms leads the team with Alison Bridge, Kath Rewcastle and Aaron Whitehead, throughout 2020 the IWRF Office supported the delivery of the following:

Communications

This has enabled the centralisation of communications for NMO’s. Alison provides the principal services to the NMO’s and is the IWRF focal point. New IWRF templates and documents have been produced to provide uniform branding. The Office has also supported content management for the IWRF digital channels with Aaron providing the service and working closely with former President of the IWRF, John Bishop. The newsletters have also been coordinated from the Office.

Finance

Preparations were made for the move of the IWRF financial management from Canada to the Office in Sheffield due to take place in 2021. The Membership and Licensing process has been coordinated with all NMO’s. The treasurer and the CEO have been provided with financial information for board reporting with Kath providing this service.

Admin Support

Support has been given to all IWRF Committee Chairs when required. Standard Operating Procedures have been produced to ensure there is corporate memory. Support has also been provided to the Tokyo 2020 Technical Delegates, Stan Battock and Kevin Bowie. The Office provided reports and documents for the CEO and Board. A review of all the IWRF software requirements was undertaken.



Left to Right: Kath Rewcastle, Aaron Whitehead, Alison Bridge, John Timms

13.0 Wheelchair Rugby Disciplines

Two disciplines have been formalised as adopted disciplines of Wheelchair Rugby by the IWRF under the auspices of the Development group by Cherie Harris those being the Low Point version of the Game and Wheelchair Rugby 5s.

The Low Point discipline caters for those with IWRF classification of 0.5, 1.0 and 1.5. This discipline will be showcased at The World Games in Birmingham, Alabama in July 2022 as mentioned earlier in the report. This will be the first time that a sport with athletes who have an impairment will appear at the World Games: <https://twg2022.com/>. Thank you to David Klinkhammer from New Zealand who has joined the Development Group to advise on the Low Point discipline.



Wheelchair Rugby 5s provides an opportunity for those who may be outside the IWRF Classification system. The game was developed by GBWR and there are some useful benefits. In establishing this format of the game, it can also include athletes who qualify for the Paralympic version of the game. It is also inclusive recognising that there are persons with impairments who would have been excluded from playing a competitive sport they enjoy. For those nations developing the game of Wheelchair Rugby 5s it is a development opportunity to get more people playing sport. IWRF would like to thank GBWR and their **CEO David Pond** for enabling the IWRF to use the Rules of the Game and to **Adam Simmons** who has joined the IWRF Development Group to bring his wealth of experience with this discipline to the IWRF.



14.0 IWRF 2018-19 Reviewed Accounts

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION

FINANCIAL STATEMENTS

DECEMBER 31, 2019

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS



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1 (800) 267-6551
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EMAIL: info@mccayduff.com
WEB: www.mccayduff.com

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of
International Wheelchair Rugby Federation

We have reviewed the accompanying financial statements of International Wheelchair Rugby Federation that comprise the statement of financial position as at December 31, 2019 and the statements of operations, 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 controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

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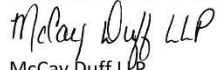
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of International Wheelchair Rugby Federation as at December 31, 2019, 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.

Other Matter

The December 31, 2018 financial statements of the International Wheelchair Rugby Federation were not subject to a review.



McCay Duff LLP,
Licensed Public Accountants.

Ottawa, Ontario,
November 3, 2020.

Member of *Allinial Global*, an association of legally independent accounting firms

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2019

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

ASSETS

| | <u>2019</u> | <u>2018</u> |
|---------------------|-------------------|-------------------|
| CURRENT | | |
| Cash | \$ 165,538 | \$ 122,208 |
| Accounts receivable | 14,262 | 15,282 |
| Prepaid expenses | <u>4,613</u> | <u>1,302</u> |
| | <u>\$ 184,413</u> | <u>\$ 138,792</u> |

LIABILITIES

| | | |
|--|---------------|--------------|
| CURRENT | | |
| Accounts payable and accrued liabilities | \$ 9,852 | \$ - |
| Deferred revenue (note 4) | <u>76,198</u> | <u>1,235</u> |
| | 86,050 | 1,235 |

NET ASSETS

| | | |
|------------------------------|-------------------|-------------------|
| BALANCE - END OF YEAR | <u>98,363</u> | <u>137,557</u> |
| | <u>\$ 184,413</u> | <u>\$ 138,792</u> |

Subsequent events (note 5)

Approved on behalf of the Board:

Director

Director

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION
 STATEMENT OF NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2019
 (AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)
 UNAUDITED

| | <u>2019</u> | <u>2018</u> |
|-------------------------------------|-------------------|-------------------|
| BALANCE - BEGINNING OF YEAR | \$ 137,557 | \$ 81,965 |
| Net revenue (expenses) for the year | (<u>39,194</u>) | <u>55,592</u> |
| BALANCE - END OF YEAR | <u>\$ 98,363</u> | <u>\$ 137,557</u> |

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019
(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)
UNAUDITED

| | <u>2019</u> | <u>2018</u> |
|--|----------------------------|-------------------------|
| REVENUE | | |
| Competitions | \$ 109,105 | \$ 231,890 |
| Membership fees | 44,736 | 51,056 |
| Grants and fundraising | 123,865 | 172,638 |
| Sales | 5,540 | 11,945 |
| Certification | 625 | 450 |
| Foreign exchange gain (loss) | <u>(4,489)</u> | <u>98</u> |
| | 279,382 | 468,077 |
| EXPENSES | | |
| Administration and governance | 148,406 | 150,282 |
| Competitions | 167,255 | 254,631 |
| Cost of sales | 2,915 | 1,045 |
| Sports development | <u>-</u> | <u>6,527</u> |
| | <u>318,576</u> | <u>412,485</u> |
| NET REVENUE (EXPENSES) FOR THE YEAR | <u><u>\$ (39,194)</u></u> | <u><u>\$ 55,592</u></u> |

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019
(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)
UNAUDITED

| | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|
| CASH PROVIDED BY (USED FOR) | | |
| OPERATING ACTIVITIES | | |
| Cash from operations | | |
| Net revenue (expenses) for the year | \$(39,194) | \$ 55,592 |
| Changes in non-cash working capital | | |
| - accounts receivable | 1,020 | 2,122 |
| - prepaid expenses | (3,311) | 38,700 |
| - accounts payable and accrued liabilities | 9,852 | (22,295) |
| - deferred revenue | <u>74,963</u> | <u>(82,574)</u> |
| | <u>82,524</u> | <u>(64,047)</u> |
| CHANGE IN CASH POSITION DURING THE YEAR | 43,330 | (8,455) |
| Cash position - beginning of year | <u>122,208</u> | <u>130,663</u> |
| CASH POSITION - END OF YEAR | <u>\$ 165,538</u> | <u>\$ 122,208</u> |

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

1. ORGANIZATION

The International Wheelchair Rugby Federation was registered without share capital under the Swiss Civil Code on January 1, 2010 and ratified by the member countries of the Federation at the General Assembly held on September 19, 2010. The Federation is the international federation governing all aspects of the sport of wheelchair rugby worldwide, either directly or through its member organizations. The purpose of the Federation is to inspire and support people throughout the world to participate in wheelchair rugby. The Federation is considered a not-for-profit organization for Canadian income tax purposes and is exempt from tax under Section 149(1)(l) of the Income Tax Act (Canada).

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Federation's significant accounting policies are as follows:

(a) Revenue Recognition

Revenue from membership fees and certification is recognized in the year during which the membership fee relates.

The Federation follows the deferral method of accounting for grants and contributions. Restricted grants and contributions are recognized as revenue when the related expenses have been incurred. Unrestricted grants and contributions are recognized as revenue when received or receivable, if the amount can be reasonably estimated, and collection is reasonably assured.

Revenues from competitions is recognized in the year during which the related competition has been held.

Revenues from sales are recorded when title of goods passes to customers, the price is fixed or determinable and collection is reasonably assured. Title of goods is considered to pass to the customer at the point of shipment.

(b) Foreign Currency Transactions

Monetary assets and liabilities denominated in foreign currencies have been translated into United States dollars at the rate of exchange prevailing at the statement of financial position date. Revenue and expense items are translated at the exchange rate in effect at the transaction date.

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

2. SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)

(c) Use of Estimates

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 amounts of assets, liabilities, revenues and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue (expenses) as appropriate in the year they become known.

(d) Volunteer Services

The Federation receives the services of many volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expenditure has been included in these financial statements.

(e) Financial Instruments

The Federation's financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities.

(i) Measurement

Financial instruments are recorded at fair value on initial recognition.

The Federation subsequently measures all of its financial assets and financial liabilities at amortized cost.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down or subsequent recovery is recognized in net revenue (expenses).

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

INTERNATIONAL WHEELCHAIR RUGBY FEDERATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

(AMOUNTS EXPRESSED IN UNITED STATES DOLLARS)

UNAUDITED

3. FINANCIAL RISKS AND CONCENTRATION OF RISK

It is management's opinion that the Federation is not exposed to significant interest rate, liquidity, or market risks arising from its financial instruments. There has been no change to these risk exposures from the prior year.

Credit Risk

Credit risk arises from the potential that a member may default on their contractual obligations resulting in a financial loss. The Federation is exposed to credit risk through accounts receivable. The Federation performs ongoing credit evaluations of its members' financial condition and limits the amount of credit extended when considered necessary. There has been no change to the risk exposure from the prior year.

Currency Risk

Currency risk is the exposure of the Federation's earnings that arises from fluctuations in exchange rates. The Federation is exposed to currency risk through accounts payable. The Federation holds foreign currency to minimize the loss exposure on accounts payable. There has been no change to the risk exposure from the prior year.

4. DEFERRED REVENUE

Deferred revenue represents competition fees paid for events and membership fees which will occur in a future year.

| | <u>2019</u> | <u>2018</u> |
|-----------------|------------------|-----------------|
| Competitions | \$ 74,698 | \$ 1,235 |
| Membership fees | <u>1,500</u> | <u>-</u> |
| | <u>\$ 76,198</u> | <u>\$ 1,235</u> |

5. SUBSEQUENT EVENT

On March 11, 2020, the World Health Organization declared the COVID-19 virus outbreak a pandemic and over 175 countries have reported cases including Canada and the United States. Governments in North America have and continue to implement financial easing policies to mitigate the financial impact on the economy in which the Federation operates. The financial impact on the Federation as a result of COVID-19 is unknown, the potential impact on future operations cannot be determined. No amounts have been recognized in the financial statements relating to the potential financial impact on the Federation as a result of COVID-19.

McCAY DUFF LLP, CHARTERED PROFESSIONAL ACCOUNTANTS

15.0 IWRF 2020 Accounts

At this point the 2020 accounts have yet to be formally reviewed by the auditors and will be presented at the General Assembly 2022.

All figures provided are in US Dollars.

| IWRF | | |
|---------------------------------------|--|----------------------|
| Balance Sheet | | |
| As of 31 December 2020 | | Accrual Basis |
| | | 31 Dec 20 |
| ASSETS | | |
| Current Assets | | |
| Chequing/Savings | | |
| | 1000 · Current Account - USD Currency | 201,441.31 |
| | 1005 · Current Account - CDN Currency | 1,351.09 |
| | Total Chequing/Savings | 202,792.40 |
| Accounts Receivable | | |
| | 1035 · Accounts Receivable - USD | 16,820.00 |
| | Total Accounts Receivable | 16,820.00 |
| Other Current Assets | | |
| | 1020 · Exchange Adjustment - CDN | 7,341.52 |
| | 1050 · Prepaid Expense | 9,222.00 |
| | Total Other Current Assets | 16,563.52 |
| | Total Current Assets | 236,175.92 |
| TOTAL ASSETS | | 236,175.92 |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payable | | |
| | 2000 · Accounts Payable - USD | 19,172.51 |
| | 2005 · Accounts Payable - CDN | 22.80 |
| | Total Accounts Payable | 19,195.31 |
| Other Current Liabilities | | |
| | 2010 · Accrued Liabilities | 5,000.00 |
| | 2020 · Deferred Revenue | 19,333.58 |
| | 2500 · Suspense | -1.54 |
| | Total Other Current Liabilities | 24,332.04 |
| | Total Current Liabilities | 43,527.35 |
| | Total Liabilities | 43,527.35 |
| Equity | | |
| | 3000 · Opening Balance - Equity | 137,554.66 |
| | 32000 · *Retained Earnings | -39,194.37 |
| | Net Income | 94,288.28 |
| | Total Equity | 192,648.57 |
| TOTAL LIABILITIES & EQUITY | | 236,175.92 |

All figures provided are in US Dollars.

| IWRF | | | |
|--|--|----------------------|--|
| Profit & Loss | | | |
| January through December 2020 | | Accrual Basis | |
| | | Jan - Dec 20 | |
| Ordinary Income/Expense | | | |
| Income | | | |
| 3100 - Int'l Paralympic Committee | | | |
| 3105 - Sport Grant | | 26,700.00 | |
| Total 3100 - Int'l Paralympic Committee | | 26,700.00 | |
| 3130 - Grants and Foundations | | 10,503.85 | |
| 3150 - Sponsorship | | 10,000.00 | |
| 3160 - Partner Contrib - World Rugby | | 25,180.50 | |
| 3190 - Membership Fees | | 65,359.84 | |
| 3200 - Local Organizing Committee | | | |
| 3230 - World Champ - Other Transfers | | 28,510.00 | |
| Total 3200 - Local Organizing Committee | | 28,510.00 | |
| 3300 - SALES | | | |
| 3310 - Official Rugby Balls | | 13,490.00 | |
| Total 3300 - SALES | | 13,490.00 | |
| 3400 - FEES | | | |
| 3405 - Licence | | 23,473.16 | |
| 3410 - Sanction | | 950.00 | |
| 3415 - Bid | | 1,250.00 | |
| 3420 - Entry Deposits | | 90,511.00 | |
| Total 3400 - FEES | | 116,184.16 | |
| Total Income | | 295,928.35 | |
| Expense | | | |
| 4000 - HUMAN RESOURCES | | | |
| 4005 - Administration Salary/Contract | | 32,213.91 | |
| 4006 - Senior Management - Contract | | 23,736.24 | |
| 4010 - Staff Source Deductions | | 4,589.81 | |
| 4020 - Commissions | | 6,600.00 | |
| Total 4000 - HUMAN RESOURCES | | 67,139.96 | |
| 4500 - COMMUNICATIONS | | | |
| 4510 - Website & Social Media | | 6,667.69 | |
| Total 4500 - COMMUNICATIONS | | 6,667.69 | |
| 4600 - MEMBER SERVICES | | | |
| 4605 - Affiliation Fees | | 6,196.42 | |
| 4610 - Insurance | | 3,363.86 | |
| Total 4600 - MEMBER SERVICES | | 9,560.28 | |
| 4700 - ADMINISTRATION | | | |
| 4705 - Office Expense | | 1,101.60 | |
| 4710 - Mail & Shipping | | 105.43 | |
| 4720 - Professional Fees | | 13,301.39 | |
| 4730 - Bank Service Charges | | 3,741.04 | |
| Total 4700 - ADMINISTRATION | | 18,249.46 | |
| 5000 - MEETINGS | | | |
| 5005 - BOD - Travel | | 327.47 | |
| 5020 - BOD - Miscellaneous | | 380.36 | |
| 5025 - BOD - Conference Calls | | 326.18 | |
| Total 5000 - MEETINGS | | 1,034.01 | |
| 5260 - CEO Travel | | 536.30 | |
| 5300 - COMMITTEES | | | |
| 5340 - Classification - Grants | | 9,012.00 | |
| Total 5300 - COMMITTEES | | 9,012.00 | |
| 5500 - EVENTS. | | | |
| 5520 - Entry Fee Reimbursement | | 78,178.51 | |
| 6030 - Zone Champ - Travel | | 425.00 | |
| 6060 - Sanctioned Events - Travel | | 3,472.48 | |
| 6075 - Sanctioned Events-Miscellaneous | | 138.07 | |
| 6080 - Paralympic Games - Travel | | 7,226.31 | |
| Total 5500 - EVENTS. | | 89,440.37 | |
| Total Expense | | 201,640.07 | |
| Net Ordinary Income | | 94,288.28 | |
| Net Income | | 94,288.28 | |