



## Registered Canadian Amateur Athletic Association Information Return

### Identification

Name of association <b>EQUINE CANADA/CANADA HIPPEQUE (Operating as EQUESTRIAN CANADA EQUESTRE)</b>	
Address 11 HINES ROAD, SUITE 201	
City KANATA	
Province or territory Ontario	Postal code K2K2X1

Return for fiscal period ending

2	0	2	2	0	3	3	1
Year		Month			Day		

Is this the first return filed by this association?

Yes  No

If "no," has the fiscal period changed from the last return filed?

Yes  No

Is this the final return to be filed by this association?

Yes  No

If "yes," please attach an explanation.

File number

495788

BN/Registration number

122863210 R R 0001

Is the address above the same mailing address as last year?  
 Yes  No

Is the address above the new mailing address?  
 Yes  No

### Instructions

Complete the identification area.

Complete the boxes (above right) to indicate the end of the association's fiscal period.

Attach FINANCIAL STATEMENTS for the fiscal period covered by this return. These should include a statement of revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the end of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.

Attach a list of the names, addresses, and occupations or lines of business of the association's current directors.

Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

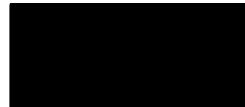
Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.

Within six months from the end of the fiscal period of the association, mail or deliver a completed return and all required documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

Form authorized by the Minister of National Revenue.

RECEIVED/REÇU



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cheque – e.g., goods, services rendered, etc.? If yes, please attach a list of these gifts and their value as shown on the official donation receipt.

7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation (confidential). Yes  No

8 a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If yes, please attach an explanation (confidential). Yes  No

b. Did the association issue an official donation receipt to acknowledge such a gift? Yes  No

### Certification:

To be signed by two directors of the association.

1. I, [REDACTED] of [REDACTED]  
Name of director whose signature appears below.

2. I, Chris Sorensen of [REDACTED]  
Name of director whose signature appears below.

Address (confidential)

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

[REDACTED] Position with the association

Chief Executive Officer

[REDACTED] Position with the association

President

#### RCAA:

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers and/or like officials and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes social insurance number (SIN), personal tax information, and relevant financial and biographical information, which may be used to assess the overall risk of registration with respect to the obligations of registration as outlined in the Act and the common law. The SIN is collected pursuant to subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make this form and all attachments available to the public upon request and/or on the Charities Directorate website, except for information or data identified as confidential. Personal information may also be disclosed to the organization in question and/or its authorized representatives and other third parties pursuant to the disclosure provisions under Section 241 of the Act. Personal information may also be shared with other government departments and agencies under information-sharing agreements in accordance with the disclosure provisions under Section 241 of the Act. Incomplete or inaccurate information may result in a range of actions including suspension of tax-receipting privileges, up to and including revocation of registered status.

Information is described in Charities Program CRA PPU 200 and is protected under the *Privacy Act*. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

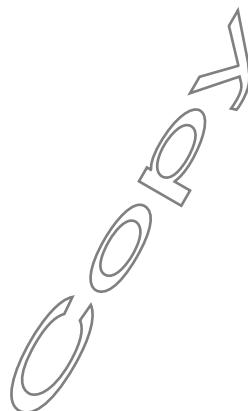
**Notification to directors and like officials:** The CRA strongly encourages the association to voluntarily inform directors and like officials that their personal information has been collected and disclosed to the CRA for the submission of its annual information return.

I confirm that I have read the Privacy statement above.



Equestrian Canada 2021-22 Board of Directors

First Name	Last Name	Position	Work Phone	Home Phone	Email	Address	Occupation
Chris	Sorensen	President					
Doug	Or	Director					
Carla	Robin	Director					
Charles	Cue	VP 2					
Robert	Mitchell	Director					
Wayne	Burwash	Director					
Mark	Goldman	Director					
Lisa	Robertson	VP1					
Chris	Lowe	Director					
Melanie	Biron	Director					





## INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Members of Equine Canada

***Opinion***

We have audited the financial statements of Equine Canada (operating as Equestrian Canada) (the "Organization"), which comprise:

- the statement of financial position as at March 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, and its results of operations, its changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Organization 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 opinion.



### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Chartered Professional Accountants, Licensed Public Accountants  
Ottawa, Canada

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Statement of Financial Position

March 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash	\$ 888,331	\$ 663,359
Investments (note 2)	2,028,860	2,024,806
Accounts receivable (note 3)	1,033,139	947,847
Prepaid expenses	121,042	101,380
	4,071,372	3,737,023
Tangible capital and intangible assets (note 4)	142,048	188,871
	<hr/> \$ 4,213,420	<hr/> \$ 3,925,894
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 961,645	\$ 454,388
Deferred revenue (note 6)	897,830	953,167
	1,859,475	1,407,555
Net assets (note 7):		
Invested in tangible capital and intangible assets	142,048	188,871
Unrestricted	2,211,897	2,329,468
	2,353,945	2,518,339
Commitments (note 9)		
Impact of COVID-19 (note 12)		
	<hr/> \$ 4,213,420	<hr/> \$ 3,925,894

See accompanying notes to financial statements.

On behalf of the Board:



Chris Sorensen, President



Chief Executive Officer

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Statement of Operations

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
<b>Revenue:</b>		
Sport licence fees	\$ 2,151,843	\$ 1,443,292
COVID-19 subsidies and recovery grants	1,090,984	1,278,220
Government funding	990,997	948,270
In-kind contribution (note 8)	750,329	—
Membership	695,804	537,785
Competition levies and fees	660,765	109,348
Donations, interest and other revenue	346,985	10,520
Equine medication control	255,437	77,957
Discipline – fundraising revenue	190,020	4,241
Product sales and e-course revenue	117,788	74,397
Discipline – general revenue	78,959	41,322
Corporate sponsorship	47,827	48,379
Realized loss on foreign exchange	—	(1,135)
	7,377,738	4,572,596
<b>Expenses:</b>		
Salaries and benefits	2,599,905	2,205,887
Discipline	1,676,827	656,463
In-kind expense (note 8)	750,329	—
Professional and consulting fees	808,235	299,668
Office and general	611,983	347,075
Cost of goods sold	259,911	127,968
Meetings and travel	214,311	40,360
Rent	160,198	137,171
Equine medication control	131,635	37,543
Information technology	117,351	93,464
Communications	100,543	99,992
Marketing	63,483	8,651
Amortization of tangible capital assets	46,823	56,032
Events (recovery)	598	(5,012)
	7,542,132	4,105,262
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (164,394)</b>	<b>\$ 467,334</b>

See accompanying notes to financial statements.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Statement of Changes in Net Assets

Year ended March 31, 2022, with comparative information for 2021

	Invested in tangible capital and intangible assets	Unrestricted	2022 Total	2021 Total
Balance, beginning of year	\$ 188,871	\$ 2,329,468	\$ 2,518,339	\$ 2,051,005
Excess (deficiency) of revenue over expenses	—	(164,394)	(164,394)	467,334
Amortization of tangible capital and intangible assets	(46,823)	46,823	—	—
<b>Balance, end of year</b>	<b>\$ 142,048</b>	<b>\$ 2,211,897</b>	<b>\$ 2,353,945</b>	<b>\$ 2,518,339</b>

See accompanying notes to financial statements.

**EQUINE CANADA**  
 (OPERATING AS EQUESTRIAN CANADA)  
 Statement of Cash Flows

Year ended March 31, 2022, with comparative information for 2021

	2022	2021
<b>Cash provided by (used in):</b>		
Operations:		
Excess (deficiency) of revenue over expenses	\$ (164,394)	\$ 467,334
Item not involving cash:		
Amortization of tangible capital and intangible assets	46,823	56,032
Change in non-cash operating working capital:		
Increase in accounts receivable	(85,661)	(292,972)
Decrease (increase) in prepaid expenses	(19,662)	9,452
Increase in accounts payable and accrued liabilities	507,257	108,697
Increase (decrease) in deferred revenue	(55,337)	191,776
	<u>229,026</u>	<u>540,319</u>
Investments:		
Additions to tangible capital and intangible assets	—	(151,920)
Increase in investments	<u>(4,054)</u>	<u>(5,443)</u>
	<u>(4,054)</u>	<u>(157,363)</u>
<b>Increase in cash</b>	<b>224,972</b>	<b>382,956</b>
<b>Cash, beginning of year</b>	<b>663,359</b>	<b>280,403</b>
<b>Cash, end of year</b>	<b>\$ 888,331</b>	<b>\$ 663,359</b>

See accompanying notes to financial statements.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements

Year ended March 31, 2022

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Equine Canada (operating as "Equestrian Canada") (the "Organization") is a national organization with the mandate to act as a national voice for the horse sport, the horse recreational activities, and all the horse industry of Canada. On January 26, 2016, the Organization officially changed its operating name to Equestrian Canada. The Organization incorporated under Part II of the Canada Corporations Act. Effective October 10, 2015, the Organization refreshed its Articles under the Canada Not-for-profit Corporations Act.

The Organization is a Canadian registered amateur athletic association organized to carry on its activities without the purpose of gain for its members and as such is not subject to income tax under the Income Tax Act (Canada). Any surplus shall be used in promoting its objectives.

## 1. Significant accounting policies:

### (a) Revenue recognition:

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. The Organization follows the deferral method of accounting for contributions for not-for-profit organizations.

Membership fees are deferred and recognized in the fiscal period to which they relate.

Competition levies and fees and interest, rebates and other general revenue and equine medication control revenues are recognized in the year they are received.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

### (b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 1. Significant accounting policies (continued):

### (b) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (c) Tangible capital and intangible assets:

Tangible capital and intangible assets are recorded at cost. When a tangible capital and intangible asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Tangible capital and intangible assets are amortized on a straight-line method over the estimated useful lives of the assets as follows:

Asset	Useful life
Tangible capital assets:	
Office furniture and equipment	6 years
Computers	5 years
Leasehold improvements	Shorter of useful life or term of lease
Intangible assets:	
Computer software	5 years

### (d) Contributed goods and services:

Contributed goods and services are not recognized in the financial statements with the exception of donated horses. Contributed goods and services include donations of time and materials for training, maintenance and other expenses incurred by supporters of the horses loaned or donated, and donations of goods to support fundraising activities.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

## 1. Significant accounting policies (continued):

### (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 and 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 these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

## 2. Investments:

Investments of \$2,028,860 (2021 - \$2,024,806) are comprised of high cash performer fund units.

## 3. Accounts receivable:

	2022	2021
Trade receivables	\$ 119,970	\$ 296,134
Commodity taxes receivable	170,785	375,418
Recovery grant receivable	577,490	-
Other	164,894	2,631
COVID-19 subsidies receivable	-	273,295
	<b>\$ 1,033,139</b>	<b>\$ 947,478</b>

## 4. Tangible capital and intangible assets:

	Cost	Accumulated amortization	Net book value	Net book value
<b>Tangible capital assets:</b>				
Office furniture and equipment	\$ 174,750	\$ 158,125	\$ 16,625	\$ 41,796
Computers	174,521	174,432	89	2,245
Leasehold improvements	237,466	112,132	125,334	140,526
<b>Intangible assets:</b>				
Computer software	107,323	107,323	-	4,304
	<b>\$ 694,060</b>	<b>\$ 552,012</b>	<b>\$ 142,048</b>	<b>\$ 188,871</b>

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 4. Tangible capital and intangible assets (continued):

Cost and accumulated amortization at March 31, 2021 amounted to \$694,060 and \$505,189, respectively.

## 5. Accounts payable and accrued liabilities:

As at year end, there were no amounts payable for government remittances such as payroll or sales related taxes.

## 6. Deferred revenue:

	2022	2021
Sport license memberships	\$ 645,780	\$ 463,931
Other	252,050	226,236
Government funding	—	263,000
	<hr/> \$ 897,830	<hr/> \$ 953,167

## 7. Capital management:

The Organization defines capital as its net assets.

The Organization's objectives in managing capital are to safeguard its ability to continue as a going concern and pursue its mission of representing, developing and promoting a unified and aligned Canadian equine and equestrian community through eligible means that meet the mandate of its major funders, including the Government of Canada and related entities. Management continually monitors the impact of changes in economic conditions on its funding commitments.

The Organization is not subject to externally imposed capital requirements and its overall strategy with respect to capital remains unchanged from the year ended March 31, 2021.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 8. In-kind contributions:

In August and September of 2021 Equestrian Canada Jumping, Eventing and Dressage Canadian Olympic Teams attended the Tokyo Olympic Games, and the ParaDressage Team attended the Tokyo Paralympic Games.

The Canadian Olympic Committee (COC) and the Canadian Paralympic Committee (CPC) provided support to the Organization in sending its Olympic and Paralympic Teams to Tokyo by funding approximately 60% of the Organization's participation costs. A breakdown of the financial support is as follows:

COC Olympic team support – horse transport	\$ 433,468
CPC Paralympic team support – horse transport	316,861
<hr/> <b>Total</b>	<hr/> <b>\$ 750,329</b>

## 9. Commitments:

The Organization leases office premises. Lease commitments over the next five years and thereafter are as follows:

2023	\$ 71,211
2024	72,506
2025	72,506
2026	72,506
2027	72,506
Thereafter	163,139
<hr/>	<hr/>
	<b>\$ 524,374</b>

As part of the lease, the Organization is obligated to pay a share of operating costs that approximate \$76,000 per annum.

## 10. Financial risks and concentration of credit risk:

### (a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

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## **10. Financial risks and concentration of credit risk (continued):**

### **(b) Liquidity risk:**

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

### **(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 risk, interest rate risk and other price risk.

#### **(i) Currency risk:**

The Organization is exposed to financial risks as a result of exchange rate fluctuations and the volatility of these rates. In the normal course of business, the Organization incurs expenses denominated in US dollars. The Organization does not currently enter into forward contracts to mitigate this risk. The Organization also holds \$39,323 of US cash expressed in Canadian dollars.

#### **(ii) Interest rate risk:**

The Organization is not exposed to any significant interest rate risk on its financial instruments. Further details about the fixed rate investments are included in note 3.

#### **(iii) Other price risk:**

The Organization is not exposed to any significant other price risks on its financial instruments as it does not hold equities or equity funds.

## **11. Comparative information:**

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

## **12. Impact of COVID-19:**

In March of 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. The situation is fluid and the ultimate duration and magnitude of the impact on the Canadian economy and on all aspects of the Organization's operations are not fully known.

# EQUINE CANADA

(OPERATING AS EQUESTRIAN CANADA)  
Notes to Financial Statements (continued)

Year ended March 31, 2022

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## 12. Impact of COVID-19 (continued):

At the time of approval of these financial statements, the Organization has undertaken the following activities in relation to the pandemic:

- The corporate head office has implemented a hybrid office/work from home environment that can align with any future public health lockdown mandates;
- participated in re-scheduled events and competitions where permissible; and
- applications have been made and funds received from a number of government COVID-19 financial relief programs.

Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed at year-end. Management has assessed the financial impacts and there are no additional adjustments required to the financial statements at this time.



Charities Directorate  
Canada Revenue Agency  
Ottawa, ON, K1A 0L5

RECEIVED/REÇU

Re.: BIN #122863210 RR 0001

To whom it may concern:

CISD

Please find enclosed EQUINE CANADA/CANADA HIPPIQUE (operating as EQUESTRIAN CANADA EQUESTRE) completed and signed Registered Canadian Amateur Athletic Association (RCAA) Return of Information, T2052, for the fiscal period ended March 31, 2022.

As required within the stated instructions we would also like to supply you with the following supporting information and documents:

- As per instruction #1 – All information is correct as recorded.
- As per instruction #2 – Fiscal period information is completed – Fiscal Year ending March 31, 2022
- As per instruction #3 – Audited Financial Statements for the 2021-2022 fiscal period ending March 31, 2022 are attached.
- As per instruction #4 – A list of the 2022 Board of Directors is attached.
- As per instruction #5 – During the fiscal period 2021-2022 official donation receipts were signed by CEO [REDACTED]
- As per instruction #6 – Spoiled receipts are voided and retained on file. In the event of a lost receipt, a copy of the original receipt is provided and is clearly marked as a “duplicate”, and in such a case both the original on file and the replacement receipts are cross-referenced. In this particular year, there were no issues to report on.

We trust this meets all of your requirements. Should you have any questions or concerns, please feel free to contact me at email address: [REDACTED]

Sincerely,

[REDACTED]  
Chief Executive Officer  
Equestrian Canada