Canada Revenue Agency / Agence du revenu du Canada

Protected B when c

CH2218712195 37

Registered Canadian Amateur Athletic Association Information Return

Identification

Name of association	Pickleball Canada Organization
Address	121 - 15918 26 Ave
City	Surrey
Province or territory	British Columbia
Postal code	V3Z 5K

Return for fiscal period ending	Year: 2021 Month: 12 Day: 31
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? If "yes," please attach an explanation.	Yes ☐ No ☑
File number	3062665
BN/Registration number	842140089 RR 0001

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

If no, is the address above the new mailing address? Yes ☑ No ☐

61100077770590

;tructions

;omplete the Identification area.

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

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

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

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

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

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

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Form authorized by the Minister of National Revenue.

RECEIVED/REÇU
[redacted]
CISD

NCR MAILROOM
112
[redacted]
SALLE DU COURRIER
RCN

Information required

1. Have any changes not previously reported been made to the association's governing documents? If **yes**, please attach a certified copy of the changes. Yes ☐ No ☑

2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If **no**, please attach an explanation. Yes ☑ No ☐

3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period. $ 0

4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/registration number? If **no**, please attach an explanation. Yes ☑ No ☐

5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If **yes**, please attach an explanation. Yes ☐ No ☑

6. Have official donation receipts been issued to acknowledge donations in a form other than cash or 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. Yes ☐ No ☑

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, **Karen Rust** of [redacted]
Name of director whose signature appears below.

2. I, **Peter Milovanovic** of
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
President

[redacted]

Position with the association
Vice-President, Operations

[redacted]

RCAAA:

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.

Pickleball Canada

FINANCIAL STATEMENTS

DECEMBER 31, 2021

Pickleball Canada

ÉTATS FINANCIERS

31 DÉCEMBRE 2021

[redacted]

INDEPENDENT AUDITOR'S REPORT

To the Members,
Pickleball Canada:

Opinion

We have audited the financial statements of Pickleball Canada ("the Entity"), which comprise the statement of financial position as at December 31, 2021, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2021, 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.

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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Entity 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.

Other matter

The prior year financial statements have not been audited. As a result, the comparative figures are unaudited.

Responsibilities of management and those charged with governance for the financial statements

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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.

[redacted]

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 Entity'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 Entity'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 Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

[redacted]

Licensed Public Accountants
Ottawa, Ontario
[redacted]

[redacted]

RAPPORT DE L'AUDITEUR INDÉPENDANT

Aux membres de Pickleball Canada:

Opinion

Nous avons effectué l'audit des états financiers de Pickleball Canada («l'Entité»), qui comprennent l'état de la situation financière au 31 décembre 2021, et les états de l'évolution de l'actif net, des résultats et des flux de trésorerie pour l'exercice clos à cette date, ainsi que les notes annexes, y compris le résumé des principales méthodes comptables.

À notre avis, les états financiers ci-joints donnent, dans tous leurs aspects significatifs, une image fidèle la situation financière de l'Entité au 31 décembre 2021, ainsi que de sa performance financière et de ses flux de trésorerie de l'exercice clos à cette date, conformément aux normes comptables canadiennes pour les organismes sans but lucratif.

Fondement de l'opinion

Nous avons effectué notre audit conformément aux normes d'audit généralement reconnues du Canada. Les responsabilités qui nous incombent en vertu de ces normes sont plus amplement décrites dans la section «Responsabilités de l'auditeur à l'égard de l'audit des états financiers» du présent rapport. Nous sommes indépendants de l'Entité conformément aux règles de déontologie qui s'appliquent à l'audit des états financiers au Canada et nous nous sommes acquittés des autres responsabilités déontologiques qui nous incombent selon ces règles. Nous estimons que les éléments probants que nous avons obtenus sont suffisants et appropriés pour fonder notre opinion d'audit.

Autre considération

Les états financiers de l'exercice précédent n'ont pas été audités. Par conséquent, les chiffres comparatifs ne sont pas audités.

Responsabilités de la direction et des responsables de la gouvernance à l'égard des états financiers

La direction est responsable de la préparation et de la présentation fidèle des états financiers conformément aux normes comptables canadiennes pour les organismes sans but lucratif, ainsi que du contrôle interne qu'elle considère comme nécessaire pour permettre la préparation d'états financiers exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs.

Lors de la préparation des états financiers, c'est à la direction qu'il incombe d'évaluer la capacité de l'Entité à poursuivre son exploitation, de communiquer, le cas échéant, les questions relatives à la continuité de l'exploitation et d'appliquer le principe comptable de continuité d'exploitation, sauf si la direction a l'intention de liquider l'Entité ou de cesser son activité ou si aucune autre solution réaliste ne s'offre à elle.

Il incombe aux responsables de la gouvernance de surveiller le processus d'information financière de l'Entité.

Responsabilités de l'auditeur à l'égard de l'audit des états financiers

Nos objectifs sont d'obtenir l'assurance raisonnable que les états financiers pris dans leur ensemble sont exempts d'anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, et de délivrer un rapport de l'auditeur contenant notre opinion. L'assurance raisonnable correspond à un niveau élevé d'assurance, qui ne garantit toutefois pas qu'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada permettra toujours de détecter toute anomalie significative qui pourrait exister. Les anomalies peuvent résulter de fraudes ou d'erreurs et elles sont considérées comme significatives lorsqu'il est raisonnable de s'attendre à ce que, individuellement ou collectivement, elles puissent influer sur les décisions économiques que les utilisateurs des états financiers prennent en se fondant sur ceux-ci.

[redacted]

Dans le cadre d'un audit réalisé conformément aux normes d'audit généralement reconnues du Canada, nous exerçons notre jugement professionnel et faisons preuve d'esprit critique tout au long de cet audit. En outre:

- Nous identifions et évaluons les risques que les états financiers comportent des anomalies significatives, que celles-ci résultent de fraudes ou d'erreurs, concevons et mettons en œuvre des procédures d'audit en réponse à ces risques, et réunissons des éléments probants suffisants et appropriés pour fonder notre opinion. Le risque de non-détection d'une anomalie significative résultant d'une fraude est plus élevé que celui d'une anomalie significative résultant d'une erreur, car la fraude peut impliquer la collusion, la falsification, les omissions volontaires, des fausses déclarations ou le contournement du contrôle interne.
- Nous acquérons une compréhension des éléments du contrôle interne pertinents pour l'audit afin de concevoir des procédures d'audit appropriées aux circonstances, et non dans le but d'exprimer une opinion sur l'efficacité du contrôle interne de l'Entité.
- Nous apprécions le caractère approprié des méthodes comptables retenues et le caractère raisonnable des estimations comptables faites par la direction, de même que des informations y afférentes fournies par cette dernière.
- Nous tirons une conclusion quant au caractère approprié de l'utilisation par la direction du principe comptable de continuité de l'exploitation et, selon les éléments probants obtenus, quant à l'existence ou non d'une incertitude significative liée à des événements ou situations susceptibles de jeter un doute important sur la capacité de l'Entité à poursuivre son exploitation. Si nous concluons à l'existence d'une incertitude significative, nous sommes tenus d'attirer l'attention des lecteurs de notre rapport sur les informations fournies dans les états financiers au sujet de cette incertitude ou, si ces informations ne sont pas adéquates, d'exprimer une opinion modifiée. Nos conclusions s'appuient sur les éléments probants obtenus jusqu'à la date de notre rapport. Des événements ou des situations futurs pourraient par ailleurs amener l'Entité à cesser son exploitation.
- Nous évaluons la présentation d'ensemble, la structure et le contenu des états financiers, y compris les informations fournies dans les notes, et apprécions si les états financiers représentent les transactions et événements sous-jacents d'une manière propre à donner une image fidèle.

Nous communiquons aux responsables de la gouvernance notamment l'étendue et le calendrier prévus des travaux d'audit et nos constatations importantes, y compris toute déficience importante du contrôle interne que nous aurions relevée au cours de notre audit.

[redacted]

Experts-comptables autorisés
Ottawa, Ontario
[redacted]

[redacted]

Pickleball Canada

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

Pickleball Canada

ÉTAT DE LA SITUATION FINANCIÈRE
AU 31 DÉCEMBRE 2021

		2021		2020 (unaudited) (non audité)	
ASSETS					**ACTIF À COURT TERME**
Cash	$	226,808	$	121,245	Encaisse
Accounts receivable		5,562		2,760	Comptes clients
Prepaid expenses		2,409		-	Frais payés d'avance
	$	234,779	$	124,005	
LIABILITIES					**PASSIFS**
Accounts payable	$	5,650	$	2,233	Créditeurs
Deferred revenue (note 2)		68,384		-	Revenus reportés (note 2)
		74,034		2,233	
NET ASSETS					**ACTIFS NETS**
Unrestricted net assets		110,745		71,772	Actifs nets non affectés
Internally restricted net assets (note 4)		50,000		50,000	Actif net affecté d'origine interne (note 4)
		160,745		121,772	
	$	234,779	$	124,005	

Approved on behalf of the Board:
Au nom du Conseil d'administration:

Pickleball Canada

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021

Pickleball Canada

ÉTAT DE L'ÉVOLUTION DES ACTIFS NETS
POUR L'EXERCICE TERMINÉ LE 31 DÉCEMBRE 2021

		2021		2020 (unaudited) (non audité)	
UNRESTRICTED NET ASSETS					**ACTIFS NETS NON AFFECTÉS**
Net assets - Beginning of year	$	71,772	$	104,383	Actifs nets - début de l'excercice
Net revenue (expense) for the year		38,973		(32,612)	Revenus (dépenses) nets pour l'exercice
Net assets - End of year	$	110,745	$	71,772	Actifs net - fin de l'excercice
INTERNALLY RESTRICTED NET ASSETS					**ACTIF NET AFFECTÉ D'ORIGINE INTERNE**
Net assets - Beginning of year	$	50,000	$	50,000	Actifs nets - début de l'excercice
Transfer from unrestricted net assets		-		-	Transfert des actifs nets non affectés
Net assets - End of year	$	50,000	$	50,000	Actifs nets - fin de l'excercice

Pickleball Canada

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

Pickleball Canada

ÉTAT DES RÉSULTATS
POUR L'EXERCICE TERMINÉ LE 31 DÉCEMBRE 2021

		2021		2020 (unaudited) (non audité)	
REVENUE					**REVENUS**
Membership fees	$	172,414	$	117,062	Frais d'adhésion
Sponsorship income		1,856		-	Revenus de commandites
NCCP Revenue		3,045		-	Revenus PNCE
Tournament revenue		6,935		125	Revenus des tournois
Advertising revenue		4,476		1,473	Revenus publicitaires
Donations and grants		-		7,200	Dons et bourses
Interest income		21		280	Intérêts
		188,747		126,140	
EXPENSE					**DÉPENSES**
Salaries		43,345		-	Salaires
Contractors		11,965		91,059	Contracteurs
Professional fees		7,242		424	Honoraires professionnels
Officiating		3,997		2,517	Officiant
Office expenses		4,335		7,919	Dépenses de bureau
Insurance		58,981		40,605	Assurance
Marketing and education		6,948		6,108	Marketing et éducation
Tournament donations		-		7,200	Dons des tournois
Travel		5,250		-	Déplacements
Other		7,711		2,920	Autre
		149,774		158,752	
NET REVENUE (EXPENSE) FOR THE YEAR	$	38,973	$	(32,612)	REVENUS (DÉPENSES) NETS POUR L'EXERCICE

Pickleball Canada

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021

Pickleball Canada

ÉTAT DES FLUX DE TRÉSORERIE
POUR L'EXERCICE TERMINÉ LE 31 DÉCEMBRE 2021

		2021		2020	
				(unaudited)	
				(non audité)	
CASH PROVIDED BY (USED FOR)					**ENCAISSEMENTS (DÉCAISSEMENTS) LIÉS AUX ACTIVITÉS SUIVANTES**
OPERATING ACTIVITIES					**EXPLOITATION**
Net revenue for the year	$	38,973	$	(32,612)	Revenus nets pour l'exercice
Changes in non-cash components of working capital					Changements dans les postes de fonds de roulement autres que les disponibilités
Accounts receivable		(2,802)		(2,760)	Comptes clients
Prepaid expenses		(2,409)		40,489	Frais payés d'avance
Deferred revenue		68,384		-	Revenus reportés
Accounts payable		3,417		222	Créditeurs
		105,563		5,339	
INCREASE IN CASH		105,563		5,339	**AUGMENTATION DE L'ENCAISSE**
Cash - beginning of year		121,245		115,906	Encaisse - début de l'année
CASH - END OF YEAR	$	226,808	$	121,245	**ENCAISSE - FIN DE L'ANNÉE**

Pickleball Canada

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

Pickleball Canada is incorporated under Canada Not-for-profit Corporations Act and is not subject to Federal or Provincial income taxes. Its primary purpose includes developing and sustaining a dynamic, integrated Canadian system that promotes participation, competition and excellence in pickleball.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue recognition
Pickleball Canada follows the deferral method in accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and its collection is reasonably assured. Membership fees are recorded as revenue in the period earned.

(b) Capital assets
The cost of capital assets is expensed in the year of acquisition. During the year, Pickleball Canada purchased capital assets at a cost of $nil (2020 - $nil).

(c) Use of Estimates
The preparation of these 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 and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(d) Financial Instruments
Financial instruments are initially recognized at fair value and are subsequently measured at amortized cost or cost less appropriate allowances for impairment. Financial assets measured at amortized cost include cash, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable.

Pickleball Canada

NOTES COMPLÉMENTAIRES
LE 31 DÉCEMBRE 2021

Pickleball Canada est un organisme constitué en vertu de la Loi canadienne sur les organismes à but non lucratif et n'est pas assujetti à l'impôt sur le revenu fédéral ou provincial. Son objectif principal comprend le développement et le maintien d'un système canadien dynamique et intégré qui favorise la participation, la compétition et l'excellence au pickleball.

1. PRINCIPALES PRATIQUES COMPTABLES

Les états financiers ont été préparés selon les normes comptables canadiennes pour les organismes sans but lucratif et inclus les principales conventions comptables ci-dessous:

(a) Comptabilisation des revenus
Pickleball Canada suit la méthode du report pour comptabiliser les contributions. Les apports affectés sont constatés à titre de produits de l'exercice au cours duquel les dépenses connexes sont engagées. Les apports non affectés sont constatés à titre de produits lorsqu'ils sont reçus ou à recevoir si le montant à recevoir peut faire l'objet d'une estimation raisonnable et que son encaissement est raisonnablement assuré. Les frais d'adhésion sont comptabilisés comme produits dans la période où ils sont gagnés.

(b) Immobilisations
Le coût des immobilisations est passé en charges dans l'année d'acquisition. Au cours de l'exercice, Pickleball Canada a acquis des immobilisations à un coût de néant $ (2020 - néant $).

(c) Utilisation d'estimations
La préparation des états financiers selon les normes comptables canadiennes pour les organismes sans but lucratif exige de la direction qu'elle fasse des estimations et qu'elle pose des hypothèses qui ont une influence sur les montants déclarés d'actif et du passif, sur la présentation des actifs et passifs éventuels à la date des états financiers et sur les montants déclarés des revenus et des dépenses pour la période. Les résultats réels pourraient s'éloigner de ces estimations. Ces estimations sont revues annuellement et, si des corrections s'avèrent nécessaires, elles sont comptabilisées dans les états financiers de la période où elles deviennent connues.

(d) Instruments financiers
Les instruments financiers sont d'abord reconnus à leur juste valeur et ensuite mesurés au coût après amortissement ou le coût moins des provisions pour la diminution. Les actifs financiers évalués au coût amorti comprennent l'encaisse et les comptes clients. Les passifs financiers évalués au coût amorti comprennent les créditeurs.

Pickleball Canada

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

Pickleball Canada

NOTES COMPLÉMENTAIRES
LE 31 DÉCEMBRE 2021

2. DEFERRED REVENUE

Deferred revenue consists of membership fees collected during the current fiscal period which relate to future fiscal year membership services.

2. REVENUS REPORTÉS

Les revenus reportés comprennent principalement des frais d'inscription recueillis au cours de l'exercice financier courant qui se rapportent aux services d'adhésion des exercices futurs.

	2021	2020 (unaudited) (non audité)	
Balance, beginning of year	$ -	$ -	Solde, au début de l'exercice
Less: amount recognized as revenue in the year	-	-	Moins: montant considéré comme revenu pour l'année
Plus: amount received related to the following year	68,384	-	Plus: montant reçu relié à l'année suivante
Balance, end of year	$ 68,384	$ -	Solde, à la fin de l'exercice

3. FINANCIAL INSTRUMENTS

Financial instruments consist of cash, accounts receivable, and accounts payable. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest rate, currency, credit, liquidity or market risks arising from its financial instruments and the carrying amount of the financial instruments approximate their fair value.

3. INSTRUMENTS FINANCIERS

Les instruments financiers comprennent l'encaisse, les débiteurs et les créditeurs. Sauf indication contraire, la direction est d'avis que l'organisme n'est pas exposé à des risques importants de taux d'intérêt, de change, de crédit, de liquidité ou de marché découlant de ses instruments financiers et que la valeur comptable des instruments financiers se rapproche de leur juste valeur.

4. INTERNALLY RESTRICTED NET ASSETS

Pickleball Canada established an internally restricted reserve to help assure that obligations are honoured in the event of unanticipated changes in external funding.

4. ACTIF NET AFFECTÉ D'ORIGINE INTERNE

Pickleball Canada a établi une réserve affectée à l'interne pour aider à assurer que l'organisme puisse honorer ses obligations en cas de changements imprévus dans le financement externe.

2022-2023 Pickleball Canada Board of Directors

2022 06 15

	Name	Province	City	Address	Postal Code	Occupation
1	Karen Rust	[redacted]				
2	Peter Milovanovic	[redacted]				
3	Deanna Christie	[redacted]				
4	Peter Walker	[redacted]				
5	Robert Hogue	[redacted]				
6	Leigh Bradwell	[redacted]				
7	Rose Sawatzky	[redacted]				
8	Jon de la Mothe	[redacted]				
9	Alan Thomson	[redacted]				
10	Jacqueline Clarke	[redacted]				
11	Dave Best	[redacted]				
12	Cara Button	[redacted]				
13	Cynthia Clark	[redacted]				
14	Pat Morrison	[redacted]				
15	Gail Prior	[redacted]				
16	France Emery	[redacted]				
17	Barry Montgomery	[redacted]				
18	Doug Fogg	[redacted]				

PICKLEBALL CANADA

[redacted]

REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATION INFORMATION RETURN

ORGANIZATION: PICKLEBALL CANADA ORGANIZATION

BN: 482140089 RR 0001

INFORMATION REQUIRED

INSTRUCTIONS

Q5. The people who are authorized to issue official receipts for the organization are

1. Leigh Bradwell, Treasurer
2. Karen Rust, President
3. Peter Milanovic, Vice-President, Operations

Q6. If Pickleball Canada Organization has issued a receipt that was lost or contained incorrect information, it can issue a replacement receipt. The replacement receipt would include:

- All the required information, as defined by CRA
- The serial number of the original receipt
- A statement that it replaces the original receipt

Pickleball Canada would keep its copy of the original receipt and mark "cancelled" on it

If Pickleball Canada prepared a receipt that contained incorrect information but has not sent it to the donor it would prepare a new receipt. However, both copies of the original receipt would be retained and marked "cancelled" on them.

Donations that were reimbursed after the charitable receipt was sent will have "cancelled" written across the original receipt and the revised receipt will be sent to the donor. A follow-up phone call with the donor will take place to confirm they are in agreement with the change.