

Registered Canadian Amateur  
Athletic Association Information Return

CH2022-201052019

Identification

Name of association	*
Squash Canada	
[Redacted]	
* [Redacted]	

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

0495267

BN/Registration number

108075714 RR 0001

Is this above the same mailing address as last year?

Yes  No

Is this address above the new mailing address?

Yes  No

Actions

Please complete the Identification area.

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

Please 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.

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

5. Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.
6. Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.
7. 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  
[Redacted]

CISD

NCR MAILROOM  
# 110

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. \$ 36,255.00

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, **Alexandra Thompson** of [REDACTED]  
Name of director whose signature appears below.

2. I, [REDACTED] 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.)

1. Signature of director (confidential) [REDACTED] President

2. Signature of director (confidential) [REDACTED] Position with the association  
Executive Director

**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-receiving 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.

**SQUASH CANADA**

**FINANCIAL STATEMENTS**

**MARCH 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Members,  
Squash Canada:

### **Qualified opinion**

We have audited the financial statements of Squash Canada ("the Entity"), which comprise the statement of financial position as at March 31, 2022, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2022, 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 qualified opinion**

In common with many not-for-profit organizations, the Entity derives revenue from donations and fundraising activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Entity. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, net revenue for the year, and cash flows from operations for the years ended March 31, 2022 and 2021, current assets as at March 31, 2022 and 2021, and net assets as at April 1, 2021 and 2020 and as at March 31, 2022 and 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

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 qualified audit opinion.

### **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.

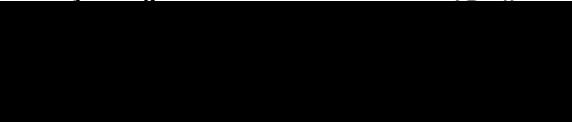
### **Auditor's responsibilities for the audit of the financial statements**

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.

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.



Licensed Public Accountants  
Ottawa, Ontario  




## SQUASH CANADA

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 818,964	\$ 700,786
Investments	-	100,000
Accounts receivable	128,976	25,394
Prepaid expenses	<u>79,064</u>	<u>32,501</u>
	1,027,004	858,681
<b>CAPITAL ASSETS (note 4)</b>	191,120	-
<b>STRATEGIC SQUASH FUND INVESTMENT (note 5)</b>	<u>272,969</u>	<u>244,284</u>
	<u>\$ 1,491,093</u>	<u>\$ 1,102,965</u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable	\$ 280,068	\$ 69,150
Government remittances payable	-	5,731
Deferred revenue (note 6)	<u>198,000</u>	<u>295,768</u>
	478,068	370,649
<b>CEBA BANK LOAN (note 7)</b>	<u>60,000</u>	<u>60,000</u>
	<u>538,068</u>	<u>430,649</u>
<b>NET ASSETS</b>		
Road to Podium Fund	8,705	8,705
Junior Development Fund	30,577	30,577
2015 Pan Am Games Legacy Court Fund	-	86,249
Strategic Squash Fund	264,282	235,547
Glass Squash Court Fund	191,120	-
General Reserve Fund	50,000	50,000
Unrestricted	<u>408,341</u>	<u>261,238</u>
	953,025	672,316
	<u>\$ 1,491,093</u>	<u>\$ 1,102,965</u>

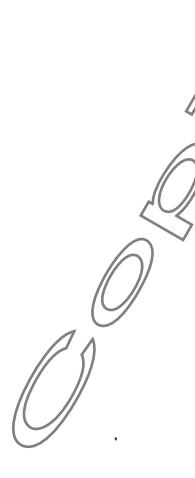
Approved on behalf of the Board:

Director

Director

## SQUASH CANADA

### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>ROAD TO PODIUM FUND</b>		
Balance - beginning of year	\$ 8,705	\$ 7,251
Transfer from unrestricted	- 	1,454
Balance - end of year	<u>\$ 8,705</u>	<u>\$ 8,705</u>
<b>JUNIOR DEVELOPMENT FUND</b>		
Balance - beginning and end of year	<u>\$ 30,577</u>	<u>\$ 30,577</u>
<b>2015 PAN AM GAMES LEGACY COURT FUND</b>		
Balance - beginning of year	\$ 86,249	\$ 86,249
Transfer to unrestricted	<u>(86,249)</u>	-
Balance - end of year	<u>\$ -</u>	<u>\$ 86,249</u>
<b>STRATEGIC SQUASH FUND</b>		
Balance - beginning of year	\$ 235,547	\$ 168,530
Transfer from unrestricted	<u>28,735</u>	<u>67,017</u>
Balance - end of year	<u>\$ 264,282</u>	<u>\$ 235,547</u>
<b>GLASS SQUASH COURT FUND</b>		
Balance - beginning of year	\$ -	\$ -
Transfer from unrestricted	<u>201,179</u>	-
Transfer to unrestricted	<u>(10,059)</u>	-
Balance - end of year	<u>\$ 191,120</u>	<u>\$ -</u>
<b>GENERAL RESERVE FUND</b>		
Balance - beginning and end of year	<u>\$ 50,000</u>	<u>\$ 50,000</u>



## SQUASH CANADA

### STATEMENT OF CHANGES IN NET ASSETS (continued) FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>UNRESTRICTED</b>		
Balance - beginning of year	\$ 261,238	\$ 295,581
Net revenue for the year	280,709	34,128
Transfer to Road to Podium Fund	-	(1,454)
Transfer to Glass Squash Court Fund	(201,179)	-
Transfer from Glass Squash Court Fund	10,059	-
Transfer from 2015 Pan Am Games Legacy Court Fund	86,249	-
Transfer to Strategic Squash Fund	(28,735)	(67,017)
Balance - end of year	<u>\$ 408,341</u>	<u>\$ 261,238</u>
<b>TOTAL</b>	<b>\$ 953,025</b>	<b>\$ 672,316</b>

## SQUASH CANADA

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>REVENUE</b>		
Contributions		
Sport Canada	\$ 1,054,668	\$ 333,932
Other	201,708	156,014
Events	299,570	555
Donations and fundraising	59,261	19,275
Programs	30,592	9,637
Sponsorship	34,408	-
Membership	24,324	23,917
Investment income	30,144	72,719
Miscellaneous	6,641	1,107
	<u>1,741,316</u>	<u>617,156</u>
<b>EXPENSES</b>		
Amortization	10,059	-
Corporate and operations	318,489	288,139
Events	413,137	5,820
Governance	2,730	14,551
High performance and athlete development	417,160	130,435
International fees and other	11,298	10,928
Sponsorship, marketing and communications	69,658	40,442
Sport programming	218,076	92,713
	<u>1,460,607</u>	<u>583,028</u>
<b>NET REVENUE FOR THE YEAR</b>	<b>\$ 280,709</b>	<b>\$ 34,128</b>



## SQUASH CANADA

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2022

	<u>2022</u>	<u>2021</u>
<b>OPERATING ACTIVITIES</b>		
Net revenue for the year	\$ 280,709	\$ 34,128
Items not affecting cash		
Investment gain	(16,838)	(65,907)
Amortization	10,059	-
Net change in non-cash working capital items		
Accounts receivable	(103,582)	(12,351)
Prepaid expenses	(46,563)	27,834
Accounts payable	210,918	28,528
Government remittances payable	(5,731)	5,731
Deferred revenue	(97,768)	267,183
	<u>231,204</u>	<u>285,146</u>
<b>FINANCING ACTIVITIES</b>		
Réceipt of CEBA loan	-	60,000
<b>INVESTING ACTIVITIES</b>		
Sale of investments	100,000	370,402
Purchase of investments	(11,847)	(101,010)
Purchase of capital assets	(201,179)	-
	<u>(113,026)</u>	<u>269,392</u>
<b>INCREASE IN CASH FOR THE YEAR</b>	<b>118,178</b>	<b>614,538</b>
Cash - beginning of year	<u>700,786</u>	<u>86,248</u>
<b>CASH - END OF YEAR</b>	<b>\$ 818,964</b>	<b>\$ 700,786</b>

# **SQUASH CANADA**

## **NOTES TO FINANCIAL STATEMENTS** **MARCH 31, 2022**

### **1. PURPOSE OF THE ORGANIZATION**

The purpose of the organization is to encourage and develop wide participation and the highest proficiency in the sport of squash in Canada. The organization is incorporated under the Canada Not-for-profit Corporations Act and is a Registered Canadian Amateur Athletic Association under the Income Tax Act.

### **2. 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) Estimates and assumptions**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount 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 expenditure during the reporting period. The estimates and assumptions are reviewed annually and, as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### **b) Road to Podium Fund**

The Road to Podium Fund is internally restricted and was established to support the national teams and various high performance projects.

#### **c) Junior Development Fund**

The Junior Development Fund is internally restricted and was established to provide funding for the development of the Junior Team.

#### **d) 2015 Pan Am Games Legacy Court Fund**

Squash Canada was the beneficiary of a gift of the ASB All-Glass Show Court used in the 2015 Pan Am Games from the Toronto 2015 Pan Am/Parapan Am Games Organizing Committee. Squash Canada was permitted to sell the court on the condition that the fund be externally restricted for exclusive use in support of high performance.

#### **e) Strategic Squash Fund**

The Strategic Squash Fund is internally restricted and is designed to support strategic initiatives and activities for the growth of squash.

#### **f) Glass Court Fund**

The Glass Court Fund is internally restricted and was established to purchase the all-glass exhibition court. This court supports the growth of squash at a grassroots and high-performance level.

#### **g) General Reserve Fund**

The General Reserve Fund is internally restricted and was established as a reserve for general contingencies.

#### **h) Financial instruments**

Investments in equity instruments quoted in an active market are initially recognized at fair value and are subsequently measured at the year-end fair value. Other financial instruments are initially recognized at fair value and are subsequently measured at cost, amortized cost or cost less appropriate allowances for impairment.

## **SQUASH CANADA**

### **NOTES TO FINANCIAL STATEMENTS MARCH 31, 2022**

#### **2. SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **i) Revenue recognition**

The organization follows the deferral method of 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 become receivable. Membership fees are recognized as revenue over the period to which they relate. Other revenues are recognized in the year in which the event or program is held or the revenue earned.

##### **j) Sport Canada and other contributions**

Contributions received are subject to specific terms and conditions regarding the expenditure of the funds. The organization's records are subject to audit by contributors to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and which, therefore, would be refundable to the contributor. In the event that adjustments to prior years' contributions are requested, they would be recorded in the year in which the contributor requests the adjustments.

##### **k) Capital assets**

Capital assets are recorded at cost less accumulated amortization. Amortization is provided on the straight line basis as follows:

Glass squash court → 10 years

#### **3. FINANCIAL INSTRUMENTS**

Financial instruments of the organization consist of cash, investments, accounts receivable, accounts payable and CEBA bank loan.

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 risks have not changed from last year.

#### **4. CAPITAL ASSETS**

	2022			2021	
	Cost	Accumulated		Net	Net
		amortization			
Glass squash court	\$ 201,179	\$ 10,059	\$ 191,120	\$ -	

#### **5. STRATEGIC SQUASH FUND INVESTMENT**

The Fund is invested in an income growth mutual fund with a fair value of \$272,969 (2021 - \$244,284).

Market risk is the risk 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. The organization is exposed mainly to other price risk.

## SQUASH CANADA

### NOTES TO FINANCIAL STATEMENTS MARCH 31, 2022

#### 5. STRATEGIC SQUASH FUND INVESTMENT (continued)

Other price risk is the risk the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from currency risk or interest rate risks, whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The organization is exposed to other price risk through its Strategic Squash Fund investment.

#### 6. DEFERRED REVENUE

Deferred revenue represents revenue received relating to next year as follows:

	2022	2021
Government of British Columbia hosting	\$ 82,500	\$ -
Sponsorships	51,200	-
Donations	25,000	-
Championship sanction and registration fees	20,550	1,850
COC NSF enhancement initiative	18,750	-
Sport Canada	-	291,418
Grants	-	2,500
	<hr/> <u>\$ 198,000</u>	<hr/> <u>\$ 295,768</u>

Deferred revenue changed as follows:

	2022	2021
Balance - beginning of year	\$ 295,768	\$ 28,585
Plus - amount received related to following year	198,000	293,918
Less - amount recognized as revenue in the year	<u>(295,768)</u>	<u>(26,735)</u>
Balance - end of year	<hr/> <u>\$ 198,000</u>	<hr/> <u>\$ 295,768</u>

#### 7. CEBA BANK LOAN

\$60,000 was received under the Canada Emergency Business Account (CEBA) program. Under the terms of the program, \$20,000 of this amount will be forgiven if the remainder is repaid by December 31, 2023. If the loan is not repaid by that time, the \$60,000 will be converted to a term loan, amortized over two years and bearing interest at 5% per annum.

#### 8. PAYROLL EXPENSES

During the year, the organization has allocated payroll expenses as follows:

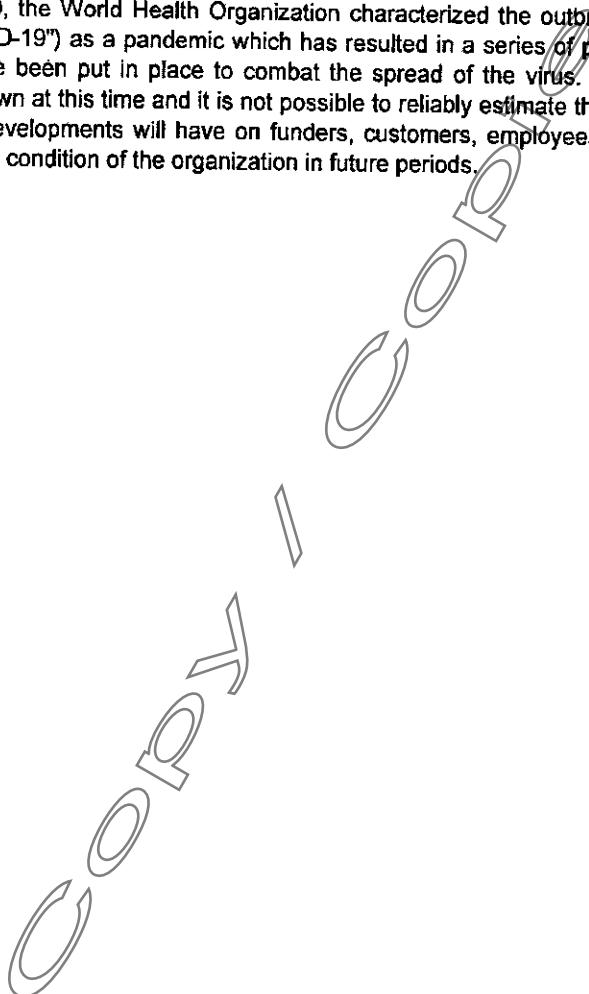
	2022	2021
Corporate and operations	\$ 231,687	\$ 197,268
High performance and athlete development	<u>155,962</u>	<u>82,847</u>
	<hr/> <u>\$ 387,649</u>	<hr/> <u>\$ 280,115</u>

## **NOTES TO FINANCIAL STATEMENTS**

**NOTES TO FINANCIAL STATEMENTS**  
**MARCH 31, 2022**

### **9. COVID-19**

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on funders, customers, employees and suppliers, and on the financial results and condition of the organization in future periods.



## SQUASH CANADA

### UNAUDITED SCHEDULE OF SPORT CANADA REVENUE AND EXPENSES BY BUDGET CATEGORY FOR THE YEAR ENDED MARCH 31, 2022

Budget category	Total revenue claimed	Total expenses
General administration	\$ 70,000	\$ 73,549
Governance	2,000	2,500
Staff salaries	132,018	132,357
Coaching salaries and professional development	90,000	90,000
National team programs	272,250	279,510
Official languages	10,000	10,506
Operations and programming	138,150	138,793
Gender equity and safe sport	84,000	84,071
Recovery funding	106,250	106,277
International hosting	150,000	150,000
Non-eligible expenses	-	393,044
	<u>\$ 1,054,668</u>	<u>\$ 1,460,607</u>
2021-2022 contribution	\$ 613,250	
2021-2022 contribution for international hosting	150,000	
2020-2021 contribution previously deferred and claimed in 2021-2022	291,418	
	<u>\$ 1,054,668</u>	



## BOARD OF DIRECTORS COMPOSITION

*As at March 31, 2022*

Alexandra Thompson - President (2021-2024)

Occupation:

Faheem Gwadry – Vice President of Finance (2021-2023)

Occupation:

Stephanie Edmison - Athlete Director (2021-2024)

Occupation:

Steve Wren – Director at Large (2021 – 2022)

Occupation:

Carol Stewart - Director at Large (2019-2022)

Occupation:

Alan Fern – Director at Large (2021 – 2024)

Occupation:

Laurel Gillen -Director at Large (2021-2022)

Occupation:

Lisa Henderson – Director at Large (2020-2023)

Occupation:

## Attachments to Squash Canada RCAA Return

### Names and Official Positions of People Authorized to Issue official receipts for the Association

[REDACTED]  
Sandra Thompson, President

Faheem Gwadry, Vice President - Finance

### Replacement Procedure in the Event of Lost or Spoiled Receipts

1. Squash Canada cancels its office (duplicate) copy of the original tax receipt. Note: On most occasions when this has occurred, the original tax receipt is not returned by the donor who requests the issuance of a replacement.
2. A replacement tax receipt is issued with a reference indicating the number of the original receipt issued.