



Canada Revenue
Agency

Agence du revenu
du Canada

CA230 330 7340 6+

Protected B when completed

Registered Canadian Amateur Athletic Association Information Return

Identification

Name of association	
Women's Para Hockey of Canada *	
Parahockey féminin du Canada	
Address	
8603-92A Avenue NW *	
City	
Edmonton	
Province or territory	Postal code
Alberta	T6C1S4

Return for fiscal period ending									
2	0	2	2	0	6	3	0		
Year				Month		Day			
Is this the first return filed by this association?									
Yes <input type="checkbox"/>					No <input checked="" type="checkbox"/>				
If "no," has the fiscal period changed from the last return filed?									
Yes <input type="checkbox"/>					No <input checked="" type="checkbox"/>				
Is this the final return to be filed by this association?									
Yes <input checked="" type="checkbox"/>					No <input checked="" type="checkbox"/>				
If "yes," please attach an explanation.									
File number									
BN/Registration number									
806059770				R R		0002			

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

Is the address above the new mailing address? Yes ☐ No ☒



6110007983070

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 vested.

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.



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. \$ 11,665
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, Janice Coulter of [REDACTED]
Name of director whose signature appears below.
2. I, Rebecca Langridge 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)

Position with the association

President

2. Signature of director (confidential)

Position with the association

Treasurer

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.

Women's Sledge Hockey of Canada
RCAAA Information Return and Tax Return - Instructions
2022-June-30

Instructions extracted directly from form T2052. Our responses are below in red.

1. Complete the Identification area.
 - o Completed with form T2052
2. Complete the boxes (above right) to indicate the end of the association's fiscal period.
 - o Completed within form T2052
3. 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.
 - o Included with submitted packaged as Item 3.
4. Attach a list of the names, addresses, and occupations or lines of business of the association's current directors.
 - o Included with submitted packaged as Item 4.
5. Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.
 - o Official receipts may only be issued by the President (Janice Coulter), Treasurer (Rebecca Langridge), or the Secretary (Shayla Kelly)
6. Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.
 - o In the event of a lost or spoiled receipt, the authorized officers (only) may issue a duplicate receipt. The duplicate will retain the same receipt number and date and all other relevant information from the original receipt and must clearly be marked "DUPLICATE" or "COPY".
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

WOMEN'S PARA HOCKEY OF CANADA
DIRECTORS AND OFFICERS REGISTER FOR CORPORATE RECORDS
2021-2022

#	Class	Title	Officer	Name	Address	City	Prov.	Postal Code	Occupation	Email
1	A	DIRECTOR	PRESIDENT	JANICE COULTER						
2	A	DIRECTOR	VICE-PRESIDENT	EMILIE ROBITAILLE						
3	A	DIRECTOR	TREASURER	REBECCA LANGRIDGE						
4	A	DIRECTOR	SECRETARY	SHAYLA KELLY						
5	A	DIRECTOR		TARA CHISHOLM						
6	A	DIRECTOR		PEGGY ASSINCK						
7	A	DIRECTOR		MELANIE STONE						
8	A	DIRECTOR		SPENCER COULTER						
9	A	DIRECTOR		SCOTT ANDERSON						
10	A	DIRECTOR		MARINA SAVORITO						

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**Women's Para Hockey of Canada /
Parahockey Feminin Du Canada
Financial Statements
For the Year Ended June 30, 2022
(Unaudited)**

**Women's Para Hockey of Canada / Parahockey Feminin Du
Canada
Financial Statements
For the Year Ended June 30, 2022
(Unaudited)**

Contents

Independent Practitioner's Review Engagement Report	1 - 2
Financial Statements	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 11



Independent Practitioner's Review Engagement Report

To the Board of Directors of
Women's Para Hockey of Canada / Parahockey Feminin Du Canada

We have reviewed the accompanying financial statements of Women's Para Hockey of Canada / Parahockey Feminin Du Canada (the "Organization") that comprise the statement of financial position as at June 30, 2022, and the statements of changes in net assets, operations 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 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.

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.

Basis for Qualified Conclusion

In common with many not-for-profit organizations, the Organization derives revenue from donations and fundraising activities, the completeness of which is not susceptible to us obtaining evidence we consider necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations and sponsorships, deficiency of revenue over expenditures, and cash flows from operations for the year ended June 30, 2022, current assets as at June 30, 2022, and net assets as at July 1, 2021 and June 30, 2022.



Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, 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 Women's Para Hockey of Canada / Parahockey Feminin Du Canada as at June 30, 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.



Chartered Professional Accountants

Halifax, Nova Scotia



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Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Statement of Financial Position
(Unaudited)

June 30	2022	2021
Assets		
Current		
Cash	\$ 6,048	\$ 29,806
Accounts receivable (Note 2)	52,000	32,344
Inventories	1,151	1,024
Prepaid expenses	3,702	1,694
	<u>\$ 62,901</u>	<u>\$ 64,868</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 11,298	\$ 5,324
Deferred contributions (Note 3)	16,000	24,625
	<u>27,298</u>	<u>29,949</u>
Net Assets	<u>35,603</u>	<u>34,919</u>
	<u>\$ 62,901</u>	<u>\$ 64,868</u>

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Statement of Changes in Net Assets
(Unaudited)

<u>For the year ended June 30</u>	<u>2022</u>	<u>2021</u>
Balance, beginning of the year	\$ 34,919	\$ 19,705
Excess of revenues over expenditures	<u>684</u>	<u>15,214</u>
Balance, end of the year	<u>\$ 35,603</u>	<u>\$ 34,919</u>

The accompanying notes are an integral part of these financial statements.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Statement of Operations
(Unaudited)

For the year ended June 30

2022

2021

Revenue

Donations and sponsorships	\$ 6,916	\$ 2,865
Events	10,234	2,074
Grants (Note 4)	122,750	75,375
Memberships	540	890
Merchandise sales	4,230	5,324
	<u>144,670</u>	<u>86,528</u>

Expenditures

Events (Note 5)	105,601	22,508
Honorariums	7,350	12,264
Merchandise (Note 6)	4,124	3,406
Other	16,550	18,190
Professional fees	7,827	12,454
Supplies	2,534	1,992
Training	-	500
	<u>143,986</u>	<u>71,314</u>

Excess of revenues over expenditures	\$ 684	\$ 15,214
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The accompanying notes are an integral part of these financial statements.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Statement of Cash Flows
(Unaudited)

For the year ended June 30	2022	2021
Cash flows from operating activities		
Excess of revenues over expenditures	\$ 684	\$ 15,214
Changes in non-cash working capital:		
Accounts receivable	(19,656)	(22,583)
Inventories	(127)	618
Prepaid expenses	(2,008)	724
Accounts payable and accrued liabilities	5,974	(72)
Deferred contributions	(8,625)	14,625
Net (decrease) increase in cash	(23,758)	8,526
Cash, beginning of the year	29,806	21,280
Cash, end of the year	\$ 6,048	\$ 29,806

The accompanying notes are an integral part of these financial statements.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Notes to Financial Statements
(Unaudited)

June 30, 2022

1. Significant Accounting Policies

Nature and Purpose of Organization	Women's Para Hockey of Canada / Parahockey Feminin Du Canada (the "Organization") strives to enable Canadian girls and women with disabilities to achieve long term participation and sporting excellence in para hockey with a sustainable program nationally. On July 1, 2014, the Organization was formed under the provisions of the Canada Not-For-Profit Corporations Act. On October 19, 2016, the Organization was registered as a Registered Canadian Amateur Athletic Association and accordingly is tax exempt under section 248(1) of the Income Tax Act (Canada).
Basis of Accounting	The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.
Cash	Cash consists of cash on hand and amounts on deposit with financial institutions.
Financial Instruments	The Organization's financial instruments are initially recorded at fair value and subsequently measured at amortized cost.
Inventories	Inventories distributed for no or nominal value or consumed in the delivery of services are stated at the lower of cost and net replacement cost. Inventories held for sale are stated at the lower of average weighted cost and net realizable value.
Prepaid Expenses	Prepaid expenses consist of expenditures for events occurring in future fiscal years.
Revenue Recognition	<p>The Organization follows the deferral method of accounting for contributions, which include donations, sponsorships and grants.</p> <p>Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Events revenue is recognized in the year in which the related event occurs.</p> <p>Membership revenue is recognized over the term of the membership.</p> <p>Merchandise sales revenue is recognized when the significant risks and rewards of ownership are transferred to the customer, collectability is reasonably assured, persuasive evidence of an arrangement exists and the sale price is fixed and determinable.</p>

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Notes to Financial Statements
(Unaudited)

June 30, 2022

1. Significant Accounting Policies (continued)

Tangible Capital Assets	Tangible capital assets are not recorded in the statement of financial position. Tangible capital assets are expensed in the year they are acquired.
Contributed Goods and Services	<p>The work of the Organization is dependent on the voluntary services of many members. Due to the difficulty of determining the fair value of these services, voluntary services are not recognized in the financial statements.</p> <p>The Organization recognizes the fair value of contributed goods and services as in-kind donations when the fair value of the contributed goods and services can be reasonably estimated and the Organization would have otherwise purchased the contributed goods. There were no in-kind donations recognized in the financial statements in the current year.</p>
Use of Estimates	The preparation of the financial statements in accordance 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 the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. There were no significant estimates used in these financial statements.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Notes to Financial Statements
(Unaudited)

June 30, 2022

2. Accounts Receivable

Accounts receivable includes the following:

	2022	2021
Hockey Canada Foundation grant receivable	\$ 30,000	\$ 30,000
Hockey North West Territories receivable	17,500	-
City of Leduc receivable	1,500	-
GST receivable	3,000	2,344
	\$ 52,000	\$ 32,344

3. Deferred Contributions

The deferred contributions balance represents restricted grants received during the year that have not been spent by the Organization.

	Deferred operating contributions	
	2022	2021
Beginning balance	\$ 24,625	\$ 10,000
Less: amounts recognized as revenue in the year	(21,125)	(10,000)
Add: amounts received related to a subsequent period:		
Calgary Foundation	12,500	11,500
Canada Parks and Recreation Association	-	11,250
Canadian Women in Sport	-	1,875
Ending balance	\$ 16,000	\$ 24,625

The ending balance relates to the Calgary Foundation grant, which must be used for certain categories of pre-approved expenditures by April 30, 2024.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Notes to Financial Statements
(Unaudited)

June 30, 2022

4. Contributions by Major Source

Grants are from the following sources:

	2022	2021
Hockey Canada Foundation	\$ 60,000	\$ 60,000
Canada Parks and Recreation Association	26,250	13,750
Hockey North West Territories	17,500	-
Calgary Foundation	8,000	1,000
City of Peterborough	5,000	-
Sport Information Resource Centre	2,000	-
Other	4,000	625
	<u>\$ 122,750</u>	<u>\$ 75,375</u>

5. Tangible Capital Asset Expenditures

Included in events expenditures is tangible capital asset expenditures of \$2,335 (2021 - \$10,080).

6. Inventories

Included in merchandise expenditures is cost of sales of \$4,124 (2021 - \$3,406) related to the cost of inventory sold during the year.

Women's Para Hockey of Canada / Parahockey Feminin Du Canada
Notes to Financial Statements
(Unaudited)

June 30, 2022

7. Financial Instruments

The Organization is exposed to various risks through its financial instruments. The Organization's Board of Directors has a risk management framework to monitor, evaluate and manage risk.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. At year end, 97% of accounts receivable are receivable from two organizations (2021 - 93% of accounts receivable were receivable from a single organization). The Organization's receivables are for grants which have been approved or future GST rebates from Canada Revenue Agency and, as such, the Organization does not consider itself to be exposed to credit risk. There have not been any changes in the risk from prior year.

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Organization will not have sufficient funds to settle a transaction on the due date. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Organization's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient cash flows to fund its operations and to meet its liabilities when due, under both normal and stressed conditions. There have not been any changes in the risk from prior year.
