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**Registered Canadian Amateur  
Athletic Association Information Return****Identification**

Name of association <b>Women's Sledge Hockey of Canada</b>	
Address <b>8603-92A Avenue</b>	
City <b>Edmonton</b>	
Province or territory <b>Alberta</b>	Postal code <b>T6C1S4</b>

Return for fiscal period ending

2	0	1	9	0	6	3	0
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

BN/Registration number

806059770

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Is the address above the same mailing address as last year?

Yes ☒No ☐

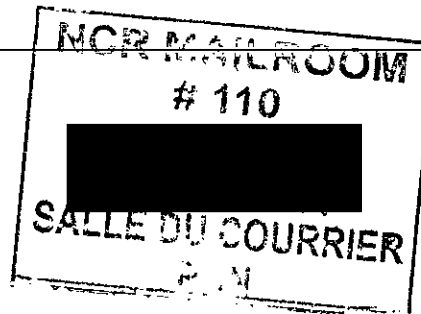
If no, is the address above the new mailing address?

Yes ☐No ☒**Instructions**

1. Complete the Identification area.
2. Complete the boxes (above right) to indicate the end of the association's fiscal period.
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.
4. 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

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. \$ 15,180
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, Steven Lehman 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]		Position with the association <b>President</b>	
Home telephone number (confidential)	Business telephone number	Date	
[REDACTED]		[REDACTED]	
2. Signature of director (confidential) [REDACTED]		Position with the association <b>Treasurer</b>	
Home telephone number (confidential)	Business telephone number	Date	
[REDACTED]		[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.

Financial Statements of

**WOMEN'S SLEDGE  
HOCKEY OF CANADA**

Year ended June 30, 2019

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of Women's Sledge Hockey of Canada

### *Opinion*

We have audited the financial statements of Women's Sledge Hockey of Canada (the Entity), which comprise:

- the statement of financial position as at June 30, 2019
- the statement of operations for the year then ended
- the statement of changes net assets and fund balances 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 Entity as at June 30, 2019, and its results of 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 "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' 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.



***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 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.

***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 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 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 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.
- 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

Edmonton, Canada  


# WOMEN'S SLEDGE HOCKEY OF CANADA

## Statement of Financial Position

June 30, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current assets:		
Cash	\$ 2,329	\$ 6,855
Accounts receivable (note 2)	-	1,243
Prepaid expenses (note 3)	3,363	-
Inventories (note 4)	1,460	635
	<u>\$ 7,152</u>	<u>\$ 8,733</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts Payable	\$ 3,440	\$ 308
Net assets:		
Unrestricted fund	3,712	8,425
Externally restricted fund	-	-
	<u>\$ 7,152</u>	<u>\$ 8,733</u>

See accompanying notes to financial statements.

On behalf of the Board:

[Redacted Signature]

President

[Redacted Signature]

for Treasurer

# WOMEN'S SLEDGE HOCKEY OF CANADA

## Statement of Operations

Year ended June 30, 2019, with comparative information for 2018

	2019	2018
Revenue:		
Donations and Sponsorships	\$ 27,695	\$ 14,213
Grants	15,250	18,750
Donations - in kind	9,517	9,794
Events	7,860	53,859
Merchandise sales	6,897	3,328
Memberships	860	1,180
	68,079	101,124
Expenditures:		
Events	63,006	79,638
Administration (note 4)	7,706	7,578
Promotion	2,080	13,059
	72,792	100,275
(Deficiency) excess of revenues over expenditures	\$ (4,713)	\$ 849

See accompanying notes to financial statements.



# **WOMEN'S SLEDGE HOCKEY OF CANADA**

## Statement of Changes in Net Assets and Fund Balances

Year ended June 30, 2019, with comparative information for 2018

	Unrestricted fund	Externally restricted fund	Total 2019	Total 2018
Balance, beginning of year	\$ 8,425	\$ -	\$ 8,425	7,576
(Deficiency) excess of revenues over expenditures	(4,713)	-	(4,713)	849
Balance, end of year	\$ 3,712	\$ -	\$ 3,712	8,425

See accompanying notes to financial statements.

# WOMEN'S SLEDGE HOCKEY OF CANADA

## Statement of Cash Flows

Year ended June 30, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operations:		
(Deficiency) excess of revenues over expenditures	\$ (4,713)	\$ 849
Decrease (increase) in accounts receivable	1,243	2,757
Decrease (increase) in prepaid expenses	(3,363)	-
Decrease (increase) in inventories	(825)	1,144
Increase (decrease) in accounts payables	3,132	308
Increase (decrease) in cash	(4,526)	5,058
Cash, beginning of year	6,855	1,797
Cash, end of year	\$ 2,329	\$ 6,855

See accompanying notes to financial statements.

# **WOMEN'S SLEDGE HOCKEY OF CANADA**

Notes to Financial Statements

Year ended June 30, 2019

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## **Nature of operations:**

Women's Sledge Hockey of Canada (the "Organization") strives to enable Canadian girls and women with disabilities to achieve long term participation and sporting excellence in sledge 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).

## **1. Significant accounting policies:**

The Organization prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations which is Part III of the CPA Canada Handbook - Accounting. The Organization's significant accounting policies are as follows:

### **(a) Use of estimates:**

The preparation of the 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 those estimates.

### **(b) Cash:**

Cash consists of cash on hand and amounts on deposit in demand-type accounts arising from specific fundraising activities which may be subject to restriction less cheques issued and outstanding.

### **(c) 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. Inventory held for sale is stated at the lower of average weighted cost and net realizable value.

# **WOMEN'S SLEDGE HOCKEY OF CANADA**

Notes to Financial Statements (continued)

Year ended June 30, 2019

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**1. Significant accounting policies (continued):**

**(d) Revenue recognition:**

The Organization follows the restricted fund method of accounting for contributions which include donations and government grants.

Contributions that are unrestricted are recorded as revenue of the unrestricted fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions approved but not received at the end of the year are accrued.

Restricted contributions are recognized as revenue of the externally restricted fund when received or receivable.

**(e) Contributed services:**

The work of the Organization is dependent on the voluntary services of many members. Due to the difficulty of determining fair value of these services, contributed services are not recognized in the financial statement.

**2. Accounts receivable:**

There is no amount receivable in 2019 (2018 - \$1,243). The 2018 amount was for the recovery of travel costs on a cost sharing arrangement with Great Britain Women's Para Ice Hockey.

**3. Prepaid expenses:**

There are prepaid expenses of \$3,363 in 2019 (2018 - nil). These relate amounts paid in fiscal 2018-2019 for ice rentals, travel and accommodation costs for events that occurs in 2019-2020.

**4. Inventories:**

Included in Administration expenditures in the year is cost of sales of \$4,948 (2018 - \$2,813) related to merchandise sales.

# **WOMEN'S SLEDGE HOCKEY OF CANADA**

Notes to Financial Statements (continued)

Year ended June 30, 2019

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## **5. Financial instruments and financial risks:**

The Organization's financial instruments consist of cash and accounts receivable which are initially recorded at fair value and subsequently at cost or amortized cost.

The Organization has a risk management framework to monitor, evaluate and manage risk. It is the Board's opinion that the Organization is not exposed to significant interest risk, credit risk or currency risk arising from its financial instruments.

**WOMEN'S SLEDGE HOCKEY OF CANADA**  
**DIRECTORS AND OFFICERS REGISTER FOR CORPORATE RECORDS**  
**July 1, 2018 - June 30, 2019**

Title	Name	Address	Occupation
PRESIDENT	JANICE COULTER		
VICE PRESIDENT	MELANIE STONE		
SECRETARY	STEVEN LEHMAN		
TREASURER	BROOKE MARTENS		
DIRECTOR AT LARGE	ANDREW HENRY		
DIRECTOR AT LARGE	CHRISTINA PICTON		
DIRECTOR AT LARGE	JOSEE ROCHON		
DIRECTOR AT LARGE	KIM MCDONALD		
DIRECTOR AT LARGE	PEGGY ASSINCK		
DIRECTOR AT LARGE	TARA CHISHOLM		
PLAYER REPRESENTATIVE	EMILIE ROBITAILLE		

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**Women's Sledge Hockey of Canada**  
**RCAAA Information Return and Tax Return - Instructions**  
**2019-June-30**

- Complete the Identification area.

DONE

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

DONE

- 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.

Attached as a separate PDF document.

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

Attached as a separate PDF document. The list was compiled as of June 30, 2019 - [REDACTED]  
resigned as a Board member during the year.

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

Official receipts may only be issued by the President (Janice Coulter), Treasurer (Brooke Martens), or the Secretary (Steven Lehman)

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

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".

- 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