
Financial statements of
The Duke of Edinburgh's
International Award – Canada

December 31, 2021

Independent Auditor's Report	1-2
Statement of financial position	3
Statement of revenue and expenses and changes in net assets	4
Statement of cash flows	5
Notes to the financial statements	6-15

Independent Auditor's Report

To the Board of Directors of
The Duke of Edinburgh's International Award – Canada

Qualified Opinion

We have audited the financial statements of The Duke of Edinburgh's International Award - Canada (the "Organization"), which comprise the statement of financial position as at December 31, 2021, and the statement of revenue and expenses and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

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 Organization 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 Qualified Opinion

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

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter with those charged with governance.

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

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

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

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

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 GAAS 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 GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
March 30, 2022

The Duke of Edinburgh's International Award – Canada

Statement of financial position

As at December 31, 2021

	Notes	2021 \$	2020 Restated (Notes 3, 4) \$
Assets			
Current assets			
Cash		1,428,175	1,232,887
Restricted cash	4	61,768	11,513
Short-term investments	8	—	51,435
Accounts receivable	11(a)	493,865	123,163
Sales taxes recoverable		48,500	51,125
Prepaid expenses		126,876	19,262
Inventory	6	15,190	—
		2,174,374	1,489,385
Investments	8	4,011,200	3,759,721
Capital assets	9	148,057	45,133
		6,333,631	5,294,239
Liabilities and Net Assets			
Current liabilities			
Accounts payable and accrued liabilities	10, 11(a)	169,693	114,341
Deferred revenue		920	2,708
Deferred contributions related to expenses of future periods	3, 4 and 12	1,031,788	1,075,981
		1,202,401	1,193,030
Long-term liability			
Bank loan	15	—	40,000
		1,202,401	1,233,030
Net assets		5,131,230	4,061,209
		6,333,631	5,294,239

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

Approved by the Board

 _____, Director

 _____, Director

The Duke of Edinburgh's International Award – Canada
Statement of revenue and expenses and changes in net assets
Year ended December 31, 2021

	Notes	2021	2020
		Total	Restated
		\$	(Notes 3, 4)
		\$	\$
Revenue			
Contributions - unrestricted		1,059,178	507,607
Contributions - restricted	7, 11(a)	1,857,197	1,334,651
Earned income		160,005	21,666
Miscellaneous revenue	15	20,194	25,804
		3,096,574	1,889,728
Expenses			
Remuneration		1,978,962	788,579
Program delivery		222,065	365,289
Travel		8,696	31,345
Finance and Corporate Services		136,283	118,795
Information technology		108,362	158,659
Marketing and communications		17,323	224,803
Fundraising		4,565	21,089
Professional fees		107,383	38,430
Distributions to Operating Divisions		—	277,751
		2,583,639	2,024,740
Excess (deficiency) of revenue over expenses before the undernoted		512,935	(135,012)
Other income (expense)			
Investment income		561,781	199,861
Write down of advances	11(a)	(16,500)	—
Reconciliation of Due to Operating Divisions		—	559,075
Gain on transfer of assets	5, 6	11,805	—
		557,086	758,936
Excess of revenue over expenses		1,070,021	623,924
Net assets, beginning of year		4,061,209	3,437,285
Net assets, end of year		5,131,230	4,061,209

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

The Duke of Edinburgh's International Award – Canada

Statement of cash flows

Year ended December 31, 2021

	2021	2020 Restated (Notes 3, 4)
Notes	\$	\$
Operating activities		
Excess of revenue over expenses	1,070,021	623,924
Items not affecting cash		
Depreciation	33,321	30,459
Investment income	(550,712)	(199,594)
Forgiveness of bank loan	(20,000)	—
Forgiveness of loan to Operating Division	16,500	—
Gain on transfer of assets	(11,805)	—
Reconciliation of Due to Operating Divisions	—	(559,075)
	537,325	(104,286)
Net change in non-cash working capital balances		
Accounts receivable	(370,702)	9,609
Sales taxes recoverable	2,625	(6,703)
Prepaid expenses	(107,614)	(6,950)
Inventory	(3,385)	—
Accounts payable and accrued liabilities	55,352	52,556
Deferred revenue	(1,788)	2,708
Due to Operating Divisions	—	2,197
Change in restricted cash	(50,255)	43,364
Net decrease in deferred contributions related to expenses of future periods	(590,980)	(113,159)
	(529,422)	(120,664)
Investing activities		
Net disposals of investments	350,668	148,072
Purchase of capital assets	(136,245)	(44,182)
Proceeds from assets acquired from Operating Divisions	546,787	—
	761,210	103,890
Financing activities		
Proceeds from bank loan	20,000	40,000
Repayment of bank loan	(40,000)	—
Repayment of Operating Division's bank loan	(16,500)	—
	(36,500)	40,000
Net cash inflow	195,288	23,226
Cash, beginning of year	1,232,887	1,209,661
Cash, end of year	1,428,175	1,232,887

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

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

1. Operations

The Duke of Edinburgh's International Award is an international award program for young people. The National Board of Directors is the governing body of the Canadian award authority. The Duke of Edinburgh's International Award - Canada (the "Award" or "Organization") also conducts fundraising activities and historically distributed funds to Operating Divisions located in the Provinces and Territories. The Operating Divisions are separately incorporated.

In 2021, the Award began restructuring its governance, management and operating models. As part of this restructuring, various Operating Divisions were closed and the Award assumed substantially all of the assets and certain of the liabilities of those Divisions. The Operating Divisions in Ontario, Quebec, New Brunswick, Newfoundland and Labrador and Nova Scotia were closed during 2021, with the remaining Operating Divisions to be closed in 2022 or 2023. The remaining Operating Divisions are no longer licensed to deliver the Award. Consistent with previous years, the Award's financial statements do not include the assets, liabilities, operations or cash flows of these existing Operating Divisions, as they are separate legal entities with separate Boards of Directors.

The Organization is classified as a registered charity under the Income Tax Act and, accordingly, is not subject to income taxes.

2. Significant accounting policies

(a) Financial statement presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook.

(b) Restricted cash

Restricted cash represents cash received specifically for Canada Service Corps funding of youth grants and bursaries, held in an account administered by an arm's length organization. The Award directs payments from this account and has the right to withdraw its funds at any time.

(c) Revenue recognition

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

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.

The Organization does not restrict funds internally.

Externally restricted contributions other than endowment contributions are recognized as revenue in the year in which the related expenses are recognized. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on a straight-line basis, at a rate corresponding with the depreciation rate for the related capital assets.

Interest is recognized on the accrual basis.

(d) Deferred contributions

The Award uses three categories of externally restricted contributions, each with their own mechanism for recognizing revenue: Work-scope, Jurisdictional; Performance.

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

2. Significant accounting policies (continued)

(d) *Deferred contributions (continued)*

Work-scope contributions

Work-scope contributions have expected outcomes tied to the contribution and restrictions on the nature of the expenditures permitted.

Jurisdictional contributions

These contributions are restricted to a particular jurisdiction, being a province or territory. Attributable expenses are incurred for the benefit of the specific jurisdiction only.

Performance contributions

Performance contributions are restricted based on expected outcomes tied to the contribution.

(e) *Financial instruments*

Financial assets and financial liabilities are initially recognized at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Subsequently, all financial instruments are measured at amortized cost, except for investments. The Organization has elected to use the fair value option to measure investments, with any subsequent changes in fair value recorded in the statement of revenue and expenses and changes in net assets.

(f) *Inventory*

Inventory consists of certificates and pins for recognizing new Award holders on their achievement. Inventory is valued at the lower of cost and net realizable value on a first-in, first-out basis.

(g) *Investments*

Investments are carried at fair value at the year end. Equities are valued at the closing bid price. Short-term investments are valued at cost plus accrued interest, which approximates fair value.

All transactions costs are expensed as incurred.

(h) *In-kind donations*

The Organization recognizes contributions of materials when a fair value can be reasonably estimated and when the materials are used in the normal course of operations and would otherwise have been purchased. The organization also accepts donation of items for sale or auction with a valid appraisal in keeping with Canada Revenue Agency regulations.

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

2. Significant accounting policies (continued)

(i) *Capital assets*

Capital assets are recorded at cost and depreciation is calculated over the following periods:

Computer hardware	3 years
Systems software	3 to 5 years
Equipment	3 years
Leasehold improvements	Over the term of the lease

(j) *Use of estimates*

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. Balances requiring significant estimates and assumptions include the collectability of accounts receivable, valuation of investments, accrued liabilities and depreciation expense.

3. Change in accounting policy

Effective January 1, 2021, the Organization retroactively changed its revenue recognition policy from the restricted fund method of accounting for restricted contributions to the deferral method. As a result, all externally restricted fund balances have been presented as Deferred contributions related to expenses of future periods.

Notwithstanding the restatement in note 4, the impact of the changes on the statement of financial position as at January 1, 2020 are as follows:

	Balances, as previously reported \$	Adjustments \$	Balances, as restated \$
Deferred contributions	—	1,134,263	1,134,263
Externally restricted funds	1,134,263	(1,134,263)	—
	<u>1,134,263</u>	<u>—</u>	<u>1,134,263</u>

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

3. Change in accounting policy (continued)

The impacts of the change on the statement of financial position as at December 31, 2020 are as follows:

	Balances, as previously reported \$	Adjustments \$	Balances, as restated \$
Deferred contributions	—	1,119,345	1,119,345
Externally restricted funds	1,119,345	(1,119,345)	—
	<u>1,119,345</u>	<u>—</u>	<u>1,119,345</u>

The impacts of the change on the statement of revenue and expenses and changes in net assets for the year ended December 31, 2020 are as follows:

	Amounts, as previously reported \$	Adjustments \$	Amounts, as restated \$
Revenue	1,776,568	\$69,795	1,846,363
Expenses	1,981,375	—	1,981,375
Other income (expense)	758,936	—	758,936
Excess of revenue over expenses	<u>554,129</u>	<u>69,795</u>	<u>623,924</u>

4. Prior period restatement

During the year, Management identified an understatement in Restricted cash in the amount of \$54,878 at January 1, 2020 for certain program expenses, and related expenses of \$43,364 disbursed in 2020 from this account.

After accounting for the adjustments in note 3 and the correction of Restricted cash, the impact of the changes on the statement of financial position as at January 1, 2020 are as follows:

	Balances, as previously presented (Note 3) \$	Restatement \$	Balances, as restated \$
Restricted cash	—	54,878	54,878
Deferred contributions	<u>1,134,263</u>	<u>54,878</u>	<u>1,189,141</u>

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

4. Prior period restatement (continued)

After accounting for the adjustments in note 3 above, the impacts of the change on the statement of financial position as at December 31, 2020 are as follows:

	Balances, as restated above \$	Adjustments \$	Balances, as restated \$
Restricted cash	—	11,514	11,514
Deferred contributions	1,119,345	(43,364)	1,075,981

After accounting for the adjustments in note 3 above, the impacts of the change on the statement of revenue and expenses and changes in net assets for the year ended December 31, 2020 as follows:

	Amounts, as previously reported \$	Adjustments \$	Amounts, as restated \$
Revenue	1,846,363	\$43,364	1,889,727
Expenses	1,981,375	\$43,364	2,024,739
Other income	758,936	—	758,936
Excess of revenue over expenses	623,924	—	623,924

5. Assets acquired from Operating Divisions

During 2021, as part of the restructuring of the Award, the Organization assumed substantially all of the assets and certain of the liabilities of select Operating Divisions. Certain Operating Divisions transferred cash, inventory and capital assets. The cash transferred directly related to deferred contributions related to expenses of future periods. No other liabilities or commitments were assumed by the Award. As at December 31, 2021, the following was received from the Operating Divisions: cash in the amount of \$546,787 (notes 11(a) and 12), inventory at cost of \$11,805 (note 6) and capital assets with no value.

6. Inventory

At December 31, 2021, the Award held the following inventory:

	Pins \$	Certificates \$	2021 Total \$	2020 Total \$
Inventory, beginning of year	—	—	—	—
Transferred from Operating Divisions (note 5)	5,948	5,857	11,805	—
Purchased during year	3,385	—	3,385	—
Used during year	—	—	—	—
Inventory, end of year	9,333	5,857	15,190	—

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

7. In-kind donations

There were \$Nil in-kind donations in 2021 (\$25,008 in 2020) that are recorded as revenue in the statement of revenue and expenses and changes in net assets. In 2020, the amount represented proceeds from the sale of donated shares.

8. Investments

Short-term investments relate to the following fund balance:

	2021	2020
	\$	\$
Guaranteed Investment Certificates	—	51,435

The short-term investments consisted of funds in guaranteed investment certificates with variable interest rates at an average of 0.5%. During 2021, these funds matured and were transferred to the long-term investments portfolio.

A reconciliation of book value to fair value of long-term investments is as follows:

	2021	2020
	\$	\$
Book value	2,912,399	3,128,982
Fair market value	4,011,200	3,759,721

An analysis of the carrying value of long-term investments is as follows:

	2021	2020
Pooled funds:	\$	\$
Money Market Fund	1,002	201,438
Bond Fund	563,550	581,620
Global Fund	3,384,547	2,916,345
Total Returns Bond Fund	62,101	60,318
	4,011,200	3,759,721

The investment portfolio is allocated as follows:

	2021	2020
	\$	\$
Cash and cash equivalents	156,437	146,629
Fixed Income	774,162	725,626
Domestic equities	621,736	582,757
Foreign equities	2,458,866	2,304,709
	4,011,200	3,759,721

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

9. Capital assets

	2021			2020
	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
	\$	\$	\$	\$
Computer hardware	70,621	42,627	27,994	33,757
Computer software	121,454	4,868	116,586	58
Equipment	5,085	1,608	3,477	1,663
Leasehold improvements	31,600	31,600	—	9,655
	228,760	80,703	148,057	45,133

10. Accounts payable and accrued liabilities

There is \$1,987 in outstanding government remittances as at December 31, 2021 (nil in 2020) for payroll remittances.

11. Related party transactions

a. Operating Divisions

- i. Amounts Due to Operating Divisions are unsecured, non-interest bearing and have no fixed terms of repayment. At December 31, the Organization had \$484 (nil in 2020) included in accounts payable owing to Operating Divisions.
- ii. At December 31, the Organization had \$433,228 (\$53,020 in 2020) included in accounts receivable owing from Operating Divisions.
- iii. For the year ended December 31, the Organization recognized revenue of \$658,000 (nil in 2020) in respect of expenses incurred for the benefit of young people in the jurisdictions the Operating Divisions served. Of this, \$229,500 was drawn from jurisdictional deferred contributions, and \$428,500 is reported as accounts receivable.
- iv. During the year, the Organization loaned \$16,500 to an Operating Division to assist repayment of a loan. The Organization did not collect repayment of its advance and recorded a write down of advances in the statement of revenue and expenditures.

b. Other related parties

- i. Included in the statement of revenue and expenses are the following related party transactions:
 1. Marketing services – \$8,000 paid to a corporation controlled by a Director of the Organization
 2. Project expenses – \$1,500 paid to a Director of the Organization
 3. Office supplies – \$1,480 paid to a corporation controlled by a Director of the Organization

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

12. Deferred contributions related to expenses of future periods

Deferred contributions were recognized as follows:

	2021				2020 (Notes 3, 4)
	Work-scope	Jurisdictional ⁽¹⁾	Performance	Total	Total
	\$	\$	\$	\$	\$
Deferred contributions, January 1	925,981	—	150,000	1,075,981	1,189,141
Contributions received during year	1,016,637	638,034	158,333	1,813,004	1,221,491
Revenue recognized during year	(1,301,229)	330,968	(225,000)	(1,857,197)	(1,334,651)
Deferred contributions, December 31	641,389	307,066	83,333	1,031,788	1,075,981

⁽¹⁾ During the year, \$546,787 of contributions were received which relates to cash transferred from Operating Divisions (notes 1, 3 and 5).

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

13. Risk management

Interest rate risk

The Organization is exposed to interest rate risk with respect to its investment in a Fixed Income Pooled Fund. Changes in the prime interest rate will have a positive or negative impact on the Organization's long-term investments. Such exposure will increase accordingly should the Organization maintain higher levels of investments in the future.

Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Organization's investment policy defines permitted investments and provides guidelines and restrictions on acceptable investments which minimizes credit risk.

Market risk

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market prices (other than those arising from interest rate or foreign exchange risk) whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market. To mitigate this risk, the Organization invests in a diversified portfolio of investments within the Organization's investment policy.

Foreign exchange risk

Foreign exchange risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Organization invests in non-Canadian equities through the pooled funds and is therefore directly exposed to currency risk as the value of the equities denominated in other currencies will fluctuate due to changes in exchange rates.

14. Guarantees

In the normal course of business, the Organization enters into agreements that meet the definition of a guarantee.

The only such guarantee relates to the indemnity that has been provided to all directors and/or officers of the Organization for various items including, but not limited to, all costs to settle suits or actions due to their involvement with the Organization, subject to certain restrictions. The Organization has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits or actions. The term of the indemnification is not explicitly defined but is limited to the period over which the indemnified party served as a director or officer of the Organization. The maximum amount of any potential future payment cannot be reasonably estimated.

The nature of this indemnification agreement prevents the Organization from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the Organization has not made any payments under such or similar indemnification agreements and therefore no amount has been accrued in the financial statements with respect to these agreements.

The Duke of Edinburgh's International Award – Canada

Notes to the financial statements

December 31, 2021

15. Government assistance

Canada Emergency Business Account Loan

During 2020, the Government of Canada introduced a general financial support scheme in response to the economic impacts of the COVID-19 coronavirus pandemic. During 2021, the Organization borrowed \$20,000 (2020 - \$40,000) as a Revolving Facility (the "Facility") from a chartered bank as part of the Canada Emergency Business Account program. During 2021, the Organization repaid \$40,000. The remaining \$20,000 of the aggregate amount advanced in respect of the loan was forgiven and is included in Miscellaneous revenue in the statement of revenue and expenses.

TITRE	Audited FS to be Signed
NOM DU FICHIER	211231 FS (Deloit...6 _ToBeSigned.pdf
IDENTIFIANT DU DOCUMENT	ddc708ad336aa22a0653689b9159ed8c2b71e68c
FORMAT DE DATE DU DOCUMENT	DD / MM / YYYY
STATUT	● Signé

Historique du document



07 / 04 / 2022
12:55:56 UTC

Envoyé pour signature à Melissa Macadam (mmacadam@blackburnlaw.ca) and Sarah deGuzman (sdeguzman@kpmg.ca) depuis hr@dukeofed.org
IP: 142.116.154.96



CONSULTÉ

08 / 04 / 2022
01:34:57 UTC

Consulté par Melissa Macadam (mmacadam@blackburnlaw.ca)
IP: 142.162.249.57



SIGNÉ

08 / 04 / 2022
01:38:40 UTC

Signé par Melissa Macadam (mmacadam@blackburnlaw.ca)
IP: 142.162.249.57



CONSULTÉ

12 / 04 / 2022
12:53:33 UTC

Consulté par Sarah deGuzman (sdeguzman@kpmg.ca)
IP: 184.148.68.197



SIGNÉ

12 / 04 / 2022
12:54:38 UTC

Signé par Sarah deGuzman (sdeguzman@kpmg.ca)
IP: 184.148.68.197



TERMINÉ

12 / 04 / 2022
12:54:38 UTC

Le document a été terminé.