



CANADIAN PONY CLUB

Finance System Handbook

Loyalty

Character

Sportsmanship

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PART 1 – GENERAL INTRODUCTION

1. Background

The Canadian Pony Club, its regions and branches have a duty to understand the financial situation of the organization. They are required to ensure that the books are maintained properly and available for inspection by their members and that a financial report is forwarded to the region and CPC at least annually.

In an effort to keep the reporting process simple and easy to manage, the treasurers at a regional or branch level are allowed to use any system they are comfortable with – an accounting system such as QuickBooks or Wave, their own Excel spreadsheet or the Google sheet template that is available through the Canadian Pony Club.

The Canadian Pony Club and its regions need to have access to financial reports to allow them to:

- apply for fees and grants to further the mission of the Canadian Pony Club.
- satisfy donors that their donations are used as intended
- share with the members how membership fees have been used and show how the organization (at a branch and regional level) is performing
- have a better understanding of operational challenges within branches and adopt additional national or regional policies accordingly
- provide special reports to other parties that require financial statements, such as our insurer, the CRA and the provincial corporate registries.

While the Canadian Pony club no longer prescribes how the branches and regions keep their books (what system they use), they will prescribe what needs to be included in a report to the National office.

Standardization ensures that all reports to CPC national from branches and regions are easily understood and comparable. This also allows us to combine these reports in an overall regional or national report

Standardization for annual reporting to Canadian Pony Club is achieved through a prescribed reporting format for regions and branches as laid out in Appendix 2.

2. Process summary

As a treasurer you are responsible for making sure bills and dues get paid. You are also responsible to keep track of all these transactions, through proper bookkeeping and to generate financial reports for your membership and the national organization.



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2.1 Dealing with expenses

Whenever you make a payment, you should always have a corresponding receipt or invoice. When hiring coach or clinician or when renting a space an invoice should be made available to you by the supplier.

Not having a receipt is acceptable in some cases. Examples are:

- Payments to other entities within our organization (regions, branches) ¹
- Payments to examiners ²

However, you should create a supporting document for your own records, so it is clear what this payment covered (for example, you could save an email from national requesting a payment).

Templates for invoices are widely available on the internet in any format you would like to use (Word, Excel, Google sheets). An example is also available on the CPC's Google drive. You can download a copy of this sheet to use for yourself.

https://docs.google.com/spreadsheets/d/1uhWM-xqqTU2RmyXtFLA4f8vmF196tRo-vuGRO-LtBuc/edit?usp=drive_link

2.2 Dealing with income

Whenever money comes into your account, you should make a record of why money was paid. We realize that branches don't always issue receipts to their members, and we do not require our branches to do so, unless the member requests a receipt.

A template to create receipt/invoice has been posted on the CPC Google drive here:

https://docs.google.com/spreadsheets/d/1vgHWV79i-nNU9QGnqyWbhF53bTeMxb7rrH0jdwbGIEY/edit?usp=drive_link

You can download a copy of this document to use to create your own receipts.

2.3 Golden bookkeeping rules

There are some 'golden rules' to make sure your books are in good order.

1. *Make sure you have a supporting document for every transaction in and out of your account.*
 - o This may include producing your own supporting documents for membership fees or other fees you receive from your branch members.

¹ Regions and branches should all be able to provide you with an invoice or receipt, as they need those for their own bookkeeping requirements.

² Examiners may not always be set up to produce an invoice. Branches and regions are allowed to make a receipt for them, or alternatively, an email from the examiner with the relevant information would suffice.



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2. *Record your transactions immediately so you don't lose track of receipts and are still familiar with all the details around these transactions.*
3. *Make sure to check and reconcile your bank account on a regular basis*
 - Preferably monthly, right after the date your bank statement is provided. Reconciling your banking activities with recorded transactions will help you make sure no payments or income is missed.

3. Chart of accounts (COA)

The chart of accounts is a (numbered) list of all the categories we can use to describe what a transaction was for. There are categories for both income and expenses.

Examples are membership fees, testing costs and income, sponsorship or fundraiser income, facility maintenance expenses, etc.

A suggested chart of accounts (as of January 2025) is available in Appendix 1. You may need to add other accounts or sub-accounts to manage your branch or region. Be aware, though, that your chart of accounts must be able to support the categories that need to be included in your annual report to CPC national (as laid out in Appendix 2).

PART 2 – EXCEL TEMPLATE

4. CPC Excel template for branches

In this chapter, we provide descriptions and user guides for the Excel sheet that CPC national office is making available for branches to use.

As mentioned, you are free to use your own bookkeeping system as long as its report covers the same categories as described in Appendix 2

There are four tabs or sheets in this Excel workbook. They offer a place to enter your data and include tabs where the reports are generated, this includes the report that will provide the information Canadian Pony Club would need to receive.





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The balance (column F) is calculated automatically from of the opening balance and credit and debit transaction provided and should not be copied from the bank statement.

	A	B	C	D	E	F
1	INSERT YOUR LEDGER HERE:					
2	Request your transaction report from your bank account and make sure the columns are in the same order as displayed below (so 1st column is date, second is transaction id, third is for notes etc). In particular make sure debits and credits are in the correct columns.					
3	The balance (last column) is calculated out of the opening balance and credit and debit transaction provided and will not need to be copied from the bank transactions. You will need to fill out the opening balance for your account and the date for this opening balance.					
4	When copying data into the ledger, choose for the option: 'PASTE SPECIAL'- VALUES. This menu becomes available when right clicking the mouse to paste items. This will make sure the number formatting stays intact.					
5	INSERT YOUR LEDGER HERE:					
6	DATE:	<input type="text"/>		OPENING BALANCE	<input type="text"/>	
7	DATE:	DATE (M/D/Y)		CLOSING BALANCE		#N/A
8	DATE (M/D/Y)	TRANSACTIONS	NOTES	DEBITS	CREDITS	BALANCE
9						\$ -
10						\$ -
11						\$ -
12						\$ -
13						\$ -
14						\$ -
15						\$ -
16						\$ -
17						\$ -
18						\$ -
19						\$ -
20						\$ -

For the 'balance' to be calculated, you will need to enter the date of the opening balance in cell B5 and the opening balance value in cell F5.



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DATE (M/D/Y)	TRANSACTIONS	NOTES	DEBITS	CREDITS	BALANCE
	Cut	⌘ X			\$ -
	Copy	⌘ C			\$ -
	Paste	⌘ V			\$ -
	Paste Special				\$ -
	Smart Lookup...	⌘ L			\$ -
	Thesaurus...	⌘ R			\$ -
	Insert Copied Cells...				\$ -
	Delete...				\$ -
	Clear Contents				\$ -
	Filter				\$ -
	Sort				\$ -
	New Comment				\$ -
	Format Cells...	⌘ 1			\$ -
	Pick From Drop-down List...				\$ -
	Define Name...				\$ -
	Hyperlink...	⌘ K			\$ -
	Open Hyperlink				\$ -
					\$ -
					\$ -
					\$ -

Tip: When copying data into the ledger, choose for the option: 'PASTE SPECIAL'- VALUES. This menu becomes available when right clicking the mouse to paste items.

This will make sure the number formatting stays intact. (see picture to the left)

4.1.2 Categorization of transactions (red/green)

Once you have added transactions, you can categorize each individual transaction line in a drop-down menu according to the chart of accounts provided in appendix 1.

You will need to specify the expense categories in column H and/or the income categories in column I.

H	I
<p>Make sure to fill out an expense or income category for any cell that displays in purple below</p>	
<p>Expense or income categories in red text don't refer to any number in the ledger. Any cells that show up in purple need to have a category added.</p> <p>For a detailed description of the categories, please refer to the tab "COA".</p> <p><i>Tip:</i> The list for expense categories is quite long, but if you start typing e.g. 'camp' the list will be limited to those options that have 'camp' in them.</p>	
<p>Expense category</p>	<p>Income category</p>



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Income category
Membership
Mounted lesson fees
Stable management fees
Donations
Fundraising income
Grant income
Camp income
Testing income
Entry Fees regional/ national events
Clinic fees
Show fees
Club gear and CPC supplies

For both types of entries (income and expenses), you will be presented with a drop-down menu, that gives you different options to categorize each individual transaction.

By adhering to this predetermined set of categories (the chart of accounts as provided in appendix 1) we can make sure the reporting is the same throughout all our branches.

To the left you see the drop-down menu for income categories.

To the right you see the drop-down menu for expense categories

Expense category	Income category
Membership costs	
Mounted lessons - facility expenses	
Mounted lessons - independent coach fees (carries own insurance)	
Mounted lessons - member coach fees (HM or Active member)	
Unmounted lessons - facility expenses	
Unmounted lessons - independent instructor fees (carries own insurance)	
Unmounted lessons - member instructor fees (HM or Active member)	
Fundraising costs	
Camp expenses - facility	
Camp expenses - independent coach/instructor (carries own insurance)	
Camp expenses - member coach/instructor (HM or Active member)	
Camp expenses - other	

Expense category	Income category
Membership costs	Membership
Membership costs	Membership
Facility maintenance	
Miscellaneous expenses	
cam	
Camp expenses - facility	
Camp expenses - independent coach/instructor (carries own insurance)	
Camp expenses - member coach/instructor (HM or Active member)	
Camp expenses - other	

Tip: The list for expense categories is quite long, but if you start typing e.g. 'camp' the list will be limited to those options that have 'camp' in them.



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After the transactions are entered, the work sheet provides you with a heads up when transactions have not been categorized. Missing entries show up as a purple cell (see example below)

GENERAL LEDGER HERE:					
OPENING BALANCE					
CLOSING BALANCE		\$	21.00	Expense category	Income category
DEBITS	CREDITS	BALANCE			
\$ 10.00		\$	(10.00)		
	\$ 28.00	\$	18.00		
	\$ 18.00	\$	36.00		
\$ 5.00		\$	31.00		
\$ 5.00		\$	26.00		
\$ 5.00		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		

In this example debit and credit amounts are added, but a category for expenses or income is missing.

As soon as categories have been added the cell colour returns to normal

GENERAL LEDGER HERE:					
OPENING BALANCE					
CLOSING BALANCE		\$	21.00	Expense category	Income category
DEBITS	CREDITS	BALANCE			
\$ 10.00		\$	(10.00)	Membership costs	
	\$ 28.00	\$	18.00		Membership
	\$ 18.00	\$	36.00		Membership
\$ 5.00		\$	31.00	Facility maintenance	
\$ 5.00		\$	26.00	Miscellaneous expenses	
\$ 5.00		\$	21.00	Facility maintenance	
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		
		\$	21.00		

In this example the colours return to normal as categories for expenses or income were added.

Sometimes you may see an expense or income category displayed in red text. This means that there is no transaction in the debit or credit column that refers to this category. This will however not affect the further reporting.



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R HERE:				
OPENING BALANCE				
CLOSING BALANCE	\$	21.00		
			Expense category	Income category
DEBITS	CREDITS	BALANCE		
\$ 10.00		\$ (10.00)	Membership costs	
	\$ 28.00	\$ 18.00		Membership
	\$ 18.00	\$ 36.00		Membership
\$ 5.00		\$ 31.00	Facility maintenance	
\$ 5.00		\$ 26.00	Miscellaneous expenses	
\$ 5.00		\$ 21.00	Fundraising costs	Stable management fees
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		
		\$ 21.00		

Figure 1 The category in red text does not refer to a number in the debit or credit column

4.1.3 Custom details (yellow)

K																						
Custom details																						
You can define your own line items in the "COA" tab (up to 12 items), for any further detailing in expenses and income types. E.g. a particular individual fundraiser																						
Further detailing Set your own line items in the COA tab																						
<table border="1"> <tr><td>item 1</td><td></td></tr> <tr><td>item 2</td><td></td></tr> <tr><td>item 3</td><td></td></tr> <tr><td>item 4</td><td></td></tr> <tr><td>item 5</td><td></td></tr> <tr><td>item 6</td><td></td></tr> <tr><td>item 7</td><td></td></tr> <tr><td>item 8</td><td></td></tr> <tr><td>item 9</td><td></td></tr> <tr><td>item 10</td><td></td></tr> <tr><td>item 11</td><td></td></tr> </table>	item 1		item 2		item 3		item 4		item 5		item 6		item 7		item 8		item 9		item 10		item 11	
item 1																						
item 2																						
item 3																						
item 4																						
item 5																						
item 6																						
item 7																						
item 8																						
item 9																						
item 10																						
item 11																						

The final column in the 'ledger' tab is for custom details for each individual treasurer.

Here you can add your own description for a specific transaction. In the example to the left you can see that you can add item 1 through 12 as a drop-down option to your line items.

The excel workbook offers you the option to rename those items to a category that is suitable to you (e.g. spring schooling show or concession fundraiser).

To define your own categories, you will change the names of item 1 through 12 in the 'COA' tab. (This is further described in subsection 4.2)

Once you have defined your categories in the COA tab, these will show up through the drop-down menu for further detailing.

Note: At the moment there is an option for up to 12 different categories. Contact the National Office if you need more.



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4.2 Tab 4: COA

The last sheet in the excel workbook is named 'COA'. This is an abbreviation for Chart of Accounts. Here you will find the complete list of categories that is available to you through the drop-down lists when categorizing your transactions (as described in 4.1.2).

The complete list is also available in appendix 1 at the end of this document.

A	B	C	D	E
Income				
	Membership			Income for memberships to the branch
	Mounted lesson fees			Additional fees charged for riding lessons with branch (if not covered by membership fees)
	Stable management fees			Additional fees charged for SM lessons with the branch (if not covered by membership fees)
	Donations			Donations from various sources
	Fundraising income			Fundraising events such as helping out at a local show, bake sales, etc.
	Grant income			Income received as a grant, such as municipal or government grants, or grants from the Regional or National CPC organiza
	Camp income			Income from camp participants
	Testing income			Income from testing participants
	Entry Fees regional/ national events			Entry fees gathered to participate in National or regional events - this would normally be forwarded on to the Region or Nat
	Clinic fees			Fees gathered from participants for clinics that are organized by the branch itself
	Show fees			Entry fees gathered from participants in shows/competitions organized by the branch
	Club gear and CPC supplies			Income for selling club gear, such as shirts, hats, or badges etc.
	Interest			Bank interest
	Miscellaneous			All other income that cannot be defined under any of the above categories
Expenses				
	Membership costs			Costs for receiving memberships (e.g. branches could opt to keep track Horsereg fees if these are paid by the branch inste
	Mounted lessons - facility expenses			Facility expenses for regular riding lessons provided by the branch
	Mounted lessons - independent coach fees (carries own insurance)			Coaching expenses for regular riding lessons provided by the branch. These coaches operate under their own insurance.
	Mounted lessons - member coach fees (HM or Active member)			Coaching expenses for regular riding lessons provided by the branch. These coaches are members with the CPC (horsema
	Unmounted lessons - facility expenses			Facility expenses for regular Stable Management lessons provided by the branch.
	Unmounted lessons - independent instructor fees (carries own insurance)			Instructor expenses for regular Stable Management lessons provided by the branch. These instructors operate under their
	Unmounted lessons - member instructor fees (HM or Active member)			Instructor expenses for regular Stable Management lessons provided by the branch. These instructors are members with t
	Fundraising costs			Any costs incurred to host a fundraiser (e.g. buying ingredients for a bake sale)
	Camp expenses - facility			Facility expenses for camp hosted by the branch
	Camp expenses - independent coach/instructor (carries own insurance)			Coach and instructor expenses for camp hosted by the branch. These coaches operate under their own insurance.
	Camp expenses - member coach/instructor (HM or Active member)			Coach and instructor expenses for camp hosted by the branch. These coaches are members with the CPC (horsemasters
	Camp expenses - other			Other camp expenses such as food, crafts, administration
	Clinic expenses - facility			Facility expenses for clinics hosted by the branch
	Clinic expenses - independent coach/instructor (carries own insurance)			Coach and instructor expenses for clinics hosted by the branch. These coaches operate under their own insurance.
	Clinic expenses - member coach/instructor (HM or Active member)			Coach and instructor expenses for clinics hosted by the branch. These coaches are members with the CPC (horsemasters
	Clinic expenses - other			Other clinic expenses such as food, handouts, etc.
	Show expenses - facility			Facility expenses for competitions hosted by the branch.
	Show expenses - judges			Judges expenses for competitions hosted by the branch.
	Show expenses - other			Other show expenses such as food, judge sheets, etc
	Testing expenses - facility			Facility expenses for testing hosted by the branch
	Testing expenses - examiners			Examiner expenses for testing hosted by the branch
	Testing expenses - other			Other testing expenses such as food, test sheets, etc
	Member bursaries			Bursaries to support branch members to attend (inter) national or regional events
	Entry fees regional / national events			Fees paid for branch members to attend regional or national events, or events organized by other branches - if payment is
	Other event expenses (year end, socials)			Expenses for social events such as banquet, year-end party, Christmas party
	Club gear and CPC supplies			Costs to buy club gear, badges, passports, pins etc.
	Facility maintenance			Costs to maintain jumps, PPG equipment, clubhouses etc.
	Association fees			Fees to be a branch member with the PTSO or other association such as a community association
	Miscellaneous expenses			All other expenses, that don't fit any of the above categories such as general administration, bank fees, etc.

Under the 'COA' tab you can also find the 12 items you can rename to your own needs (rows 49 to 60) as described in section 4.1.3.



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Details	
	item 1
	item 2
	item 3
	item 4
	item 5
	item 6
	item 7
	item 8
	item 9
	item 10
	item 11
	item 12

You can update the name of the items to the left to specify your own categories, 1
Let us know if you need more than 12 separate items and we will adjust this for yc

As mentioned in 4.1.3 you can rename items 1 through 12 to a specific project or category that you would like to see the financial results for.

Details	
	Purdy fundraiser
	Highway cleanup
	Schooling show
	item 4
	item 5
	item 6
	item 7
	item 8
	item 9
	item 10
	item 11
	item 12

In the example to the left we have renamed the first 3 items to reflect specific projects:

item 1 = Purdy chocolate fundraiser, item 2 = highway cleanup fundraiser, item 3 = schooling show spring, etc.

Further detailing	
Set your own line items in the COA tab	
	Purdy fundraiser
	Highway cleanup
	Schooling show
	item 4
	item 5
	item 6
	item 7
	item 8
	item 9
	item 10
	item 11
	item 12

These now will show up as options for further detailing my banking transactions or 'ledger' tab.

Now you can add this further detailing to debit and credit transactions in the ledger.



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OPENING BALANCE								
CLOSING BALANCE			\$	21.00	Expense category		Income category	
DEBITS	CREDITS	BALANCE					Further detailing	
Set your own line items in the COA tab								
\$ 10.00		\$ (10.00)	Membership costs				Schooling show	
	\$ 28.00	\$ 18.00			Membership		Purdy fundraiser	
	\$ 18.00	\$ 36.00			Membership		Purdy fundraiser	
\$ 5.00		\$ 31.00	Facility maintenance				Purdy fundraiser	
\$ 5.00		\$ 26.00	Miscellaneous expenses				Schooling show	
\$ 5.00		\$ 21.00	Camp expenses - facility					
		\$ 21.00						
		\$ 21.00						
		\$ 21.00						

Above you see a completely filled out 'ledger' sheet with

- debits and credit amounts in columns D and E,
- the balance calculated in column F,
- categories added in the expense category and income category columns
- and finally, further personalized detailing added in the last column.

In the next section we will cover what the reports look like and where your personalized detailing can be reviewed.

4.3 Tab 2 and 3: Reporting tabs

There are two reports that are automatically generated for the treasurer: 'summary report' and 'itemized report'.

46						\$
47						\$
48						\$
49						\$

← → 🔒 Ledger 🔒 Summary Report 🔒 Itemized report 🔒 COA +

Ready 🗨️ ♿️ Accessibility: Good to go

4.3.1 Tab 2: Summary report

The summary report tab provides the report that will need to be shared with your regional and national organization. It provides a summary of the income and expenses for the branch during the period selected and entered into the 'ledger' tab.

It also provides the Canadian Pony Club with pertinent information around the contractors our branches engage and whether these contractors (coaches and instructors) are covered under Canadian Pony Club insurance or carry their own insurance.



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NOTE: If the branch treasurer uses their own system for bookkeeping, they will still be required to produce a report that has the same items (chart of accounts) as listed in appendix 2.

INCOME STATEMENT XXXXX BRANCH			
Opening balance	1900-01-00	\$	-
INCOME			
Membership		\$	46.00
Mounted lesson fees		\$	-
Stable management fees		\$	-
Donations		\$	-
Fundraising income		\$	-
Grant income		\$	-
Camp income		\$	-
Testing income		\$	-
Entry Fees regional/ national events		\$	-
Clinic fees		\$	-
Show fees		\$	-
Club gear and CPC supplies		\$	-
Interest		\$	-
Miscellaneous		\$	-
TOTAL INCOME		\$	46.00
EXPENSES			
Membership costs		\$	10.00
Regular education (mounted and unmounted) total		\$	5.00
Fundraising costs		\$	-
Camp total		\$	-
Clinic Expenses total		\$	-
Show Expenses total		\$	-
Testing expenses total		\$	-
Member bursaries		\$	-
Entry fees regional / national events		\$	-
Other event expenses (year end, socials)		\$	-
Club gear and CPC supplies		\$	-
Facility maintenance		\$	5.00
Association fees		\$	-
Miscellaneous expenses		\$	5.00
TOTAL EXPENSES		\$	25.00
Closing balance	1900-01-00	\$	21.00

For insurance purposes we are required to keep track of the amounts spent on hiring contractors for coaching and instruction. These are categorized according to the reason for hiring (regular lessons, camp, clinics, judges or examiners) *and* whether or not they carry their own insurance.

Only members (horsemaster or active members) can get paid for services delivered to the organization without personal coaching insurance. For more information we refer you to the Insurance FAQ on our website:

[https://www.canadianponyclub.org/documents/CPC Insurance FAQ 2023 UPDATE.pdf](https://www.canadianponyclub.org/documents/CPC%20Insurance%20FAQ%202023%20UPDATE.pdf)



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The 'summary report' tab provides an overview of these transactions, that we can share with our insurer.

CONTRACTOR FEES			
Mounted lessons - independent coach fees (carries own insurance)		\$ -	
Mounted lessons - member coach fees (HM or Active member)			\$ -
Unmounted lessons - independent instructor fees (carries own insurance)		\$ -	
Unmounted lessons - member instructor fees (HM or Active member)			\$ -
Camp expenses - independent coach/instructor (carries own insurance)		\$ -	
Camp expenses - member coach/instructor (HM or Active member)			\$ -
Clinic expenses - independent coach/instructor (carries own insurance)		\$ -	
Clinic expenses - member coach/instructor (HM or Active member)			\$ -
Show expenses - judges			\$ -
Testing expenses - examiners			\$ -
		\$0.00	\$0.00

NOTE: Again, if the branch treasurer uses their own system for bookkeeping, they will still be required to produce a report that provides us an overview of the amounts spent on hiring contractors, specified according to the list in appendix 2.

4.3.2 Itemized report

The 'itemized report' tab provides the detailed list for all categories still separated out.

E.g. where the summary only shows 'show expenses total' the itemized report has this divided over three different categories: 'Show expenses - facility', 'Show expenses - judges' and 'Show expenses - other'.

This provides the treasurer with more details around expenses.



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INCOME STATEMENT XXXXX BRANCH				
	Opening balance	1900-01-00	\$	-
INCOME				
	Membership		\$	46.00
	Mounted lesson fees		\$	-
	Stable management fees		\$	-
	Donations		\$	-
	Fundraising income		\$	-
	Grant income		\$	-
	Camp income		\$	-
	Testing income		\$	-
	Entry Fees regional/ national events		\$	-
	Clinic fees		\$	-
	Show fees		\$	-
	Club gear and CPC supplies		\$	-
	Interest		\$	-
	Miscellaneous		\$	-
	TOTAL INCOME		\$	46.00
EXPENSES				
	Membership costs		\$	10.00
	Mounted lessons - facility expenses		\$	-
	Mounted lessons - independent coach fees (carries own insurance)		\$	5.00
	Mounted lessons - member coach fees (HM or Active member)		\$	-
	Unmounted lessons - facility expenses		\$	-
	Unmounted lessons - independent instructor fees (carries own insurance)		\$	-
	Unmounted lessons - member instructor fees (HM or Active member)		\$	-
	Fundraising costs		\$	-
	Camp expenses - facility		\$	-
	Camp expenses - independent coach/instructor (carries own insurance)		\$	-
	Camp expenses - member coach/instructor (HM or Active member)		\$	-
	Camp expenses - other		\$	-
	Clinic expenses - facility		\$	-
	Clinic expenses - independent coach/instructor (carries own insurance)		\$	-
	Clinic expenses - member coach/instructor (HM or Active member)		\$	-
	Clinic expenses - other		\$	-
	Show expenses - facility		\$	-
	Show expenses - judges		\$	-
	Show expenses - other		\$	-
	Testing expenses - facility		\$	-
	Testing expenses - examiners		\$	-
	Testing expenses - other		\$	-
	Member bursaries		\$	-
	Entry fees regional / national events		\$	-
	Other event expenses (year end, socials)		\$	-
	Club gear and CPC supplies		\$	-
	Facility maintenance		\$	5.00
	Association fees		\$	-
	Miscellaneous expenses		\$	5.00
	TOTAL EXPENSES		\$	25.00
	Closing balance	1900-01-00	\$	21.00



CANADIAN PONY CLUB

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ITEMIZED				
Purdy fundraiser	Highway cleanup	Schooling show	item 4	item
INCOME				
\$ 46.00	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
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\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 46.00	\$ -	\$ -	\$ -	\$ -
EXPENSES				
\$ -	\$ -	\$ 10.00	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -

The itemized report also shows the results for the categories that have been set up by the treasurer under the 'COA' tab and that have been attached to transactions in the ledger tab.

Here you can review the results for up to 12 categories.

5. Storage of receipts and invoices

The branches and regions will be responsible for making sure that receipts and invoices will be available for review for a period of at least **7 years**.

With the transitions between treasurers the CPC strongly suggests that regions and branches set up a digital storage location that can be transferred between different owners and can provide access to several members of your organization. Examples would be Google Drive or Dropbox.



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5.1.1 Creating receipts for income

BRANCH / REGION
 123 Your Street
 Your City, AB12 3BC
 01234 456 789



RECEIPT

PAID ON: YYYY/MM/DD **Category:** *category according to CPC chart of accounts*

Receipt for	Payable to	Invoice #
Name	Branch/Region	18
Company name		
Street address	Event	Due date
City, Region, Postcode	Event name	PAID

Description	Qty	Unit price	Total price
Item #1	1	\$200.00	\$200.00
Item #2	2	\$200.00	\$400.00
			\$0.00
			\$0.00

Notes:

	Subtotal	\$600.00
	Adjustments	\$0.00
		\$600.00

To provide supporting documentation for income means that you may have to create a receipt for members that have paid their membership fees or clinic fees.

The regions may provide receipts for income from branches or individual members.

These invoices or receipts support your bookkeeping.

Templates for invoices are widely available on the internet in any format you would like to use (word, excel, etc.).

A template is also available on the CPC's Google drive. You can make a copy of the sheet to be able to use it for yourself.

Link to the receipt template on the CPC Google Drive:

<https://docs.google.com/spreadsheets/d/1vgHWV79i-nNU9QGngyWbhF53bTeMxb7rrH0jdwbgIEY/edit?usp=sharing>

PART 3 – SUCCESSION

6. Treasurer duties

Treasurers are in charge of all financial responsibilities of the branch and one of these responsibilities is to maintain an accurate book of accounts that can be reviewed by the members upon request.

At least on a yearly basis (on a date set by the region) branch treasurers need to provide an income statement and balance sheet to the region. Regions need to provide the same annually to the National organization.



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6.1 Handover of duties

Any new treasurers will have to work with their predecessor to make sure they are set up to use the system correctly.

A new treasurer should:

- ✓ Be made known to the national office through the branch charter (for branch treasurers) or regional renewal form (for regional treasurers).
- ✓ For regional treasurers: receive access to the Horsereg system to review financial information with regards to memberships received. This access can be provided by the person in your region responsible for the Horsereg system. (For branches a review of financial information is only relevant if membership fees are collected through Horsereg)
- ✓ Read and understand this Finance system handbook

6.2 A note on banking authorities

When a branch has a bank account with **2 signing authorities**, the new and old treasurer work together to have the old treasurer removed and have access and authorization granted to the incoming treasurer. Any other changes in signing authority (e.g. DC and ADC) are handled at the same time.

Make sure your AG minutes state the names and positions of the persons with signing authority for your accounts.

E-transfers also require two authorizations. Where available, this can be achieved through on-line authorizations (many credit unions in western Canada support this.) Otherwise, an e-mail authorization from a second signing officer will suffice. Make sure to keep a record of this second approval.

If a branch still has a bank account with only **1 signing authority** available, this bank account should be closed, a new bank account is to be opened that requires two signing authorities. The old and new treasurer must work together to transfer any funds to the new bank account.

For any further questions, please contact the National office: accounting@canadianponyclub.org



CANADIAN PONY CLUB

Appendix 1 – Chart of Accounts

Loyalty

Character

Sportsmanship

Appendix 1 Chart of accounts

Category	Description
INCOME	
Membership	Income for memberships to the branch
Mounted lesson fees	Additional fees charged for riding lessons with branch (if not covered by membership fees)
Stable management fees	Additional fees charged for SM lessons with the branch (if not covered by membership fees)
Donations	Donations from various sources
Fundraising income	Fundraising events such as helping out at a local show, bake sales, etc.
Grant income	Income received as a grant, such as municipal or government grants, or grants from the Regional or National CPC organization for hosting certain events.
Camp income	Income from camp participants
Testing income	Income from testing participants
Entry Fees regional/ national events	Entry fees gathered to participate in National or regional events - this would normally be forwarded on to the Region or National CPC organization
Clinic fees	Fees gathered from participants for clinics that are organized by the branch itself
Show fees	Entry fees gathered from participants in shows/competitions organized by the branch
Club gear and CPC supplies	Income for selling club gear, such as shirts, hats, or badges etc.
Interest	Bank interest
Miscellaneous	All other income that cannot be defined under any of the above categories
EXPENSES	
Membership costs	Costs for receiving memberships (e.g. branches could opt to keep track Horsereg fees if these are paid by the branch instead of the members)
Mounted lessons - facility expenses	Facility expenses for regular riding lessons provided by the branch
Mounted lessons - independent coach fees (carries own insurance)	Coaching expenses for regular riding lessons provided by the branch. These coaches operate under their own insurance.



CANADIAN PONY CLUB

Appendix 1 – Chart of Accounts

Loyalty	Character	Sportsmanship
Mounted lessons - member coach fees (HM or Active member)	Coaching expenses for regular riding lessons provided by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.	
Unmounted lessons - facility expenses	Facility expenses for regular Stable Management lessons provided by the branch.	
Unmounted lessons - independent instructor fees (carries own insurance)	Instructor expenses for regular Stable Management lessons provided by the branch. These instructors operate under their own insurance.	
Unmounted lessons - member instructor fees (HM or Active member)	Instructor expenses for regular Stable Management lessons provided by the branch. These instructors are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.	
Fundraising costs	Any costs incurred to host a fundraiser (e.g. buying ingredients for a bake sale)	
Camp expenses - facility	Facility expenses for camp hosted by the branch	
Camp expenses - independent coach/instructor (carries own insurance)	Coach and instructor expenses for camp hosted by the branch. These coaches operate under their own insurance.	
Camp expenses - member coach/instructor (HM or Active member)	Coach and instructor expenses for camp hosted by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance	
Camp expenses - other	Other camp expenses such as food, crafts, administration	
Clinic expenses - facility	Facility expenses for clinics hosted by the branch	
Clinic expenses - independent coach/instructor (carries own insurance)	Coach and instructor expenses for clinics hosted by the branch. These coaches operate under their own insurance.	
Clinic expenses - member coach/instructor (HM or Active member)	Coach and instructor expenses for clinics hosted by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.	
Clinic expenses - other	Other clinic expenses such as food, handouts, etc.	
Show expenses - facility	Facility expenses for competitions hosted by the branch.	
Show expenses - judges	Judges expenses for competitions hosted by the branch.	
Show expenses - other	Other show expenses such as food, judge sheets, etc.	
Testing expenses - facility	Facility expenses for testing hosted by the branch	
Testing expenses - examiners	Examiner expenses for testing hosted by the branch	
Testing expenses - other	Other testing expenses such as food, test sheets, etc.	



CANADIAN PONY CLUB

Appendix 1 – Chart of Accounts

Loyalty	Character	Sportsmanship
Member bursaries	Bursaries to support branch members to attend (inter) national or regional events	
Entry fees regional / national events	Fees paid for branch members to attend regional or national events, or events organized by other branches - if payment is not done by the members directly	
Other event expenses (year end, socials)	Expenses for social events such as banquet, year-end party, Christmas party	
Club gear and CPC supplies	Costs to buy club gear, badges, passports, pins etc.	
Facility maintenance	Costs to maintain jumps, PPG equipment, clubhouses etc.	
Association fees	Fees to be a branch member with the PTSO or other association such as a community association	
Miscellaneous expenses	All other expenses, that don't fit any of the above categories such as general administration, bank fees, etc.	



CANADIAN PONY CLUB

Appendix 2 – CPC Reporting Chart of Accounts

Loyalty

Character

Sportsmanship

Appendix 2 Accounts needed to report to CPC - for branches and regions not using the excel template or COA from Appendix 1

Category	Description
INCOME	
Membership	Income for memberships to the branch
Mounted lesson fees	Additional fees charged for riding lessons with branch (if not covered by membership fees)
Stable management fees	Additional fees charged for SM lessons with the branch (if not covered by membership fees)
Donations	Donations from various sources
Fundraising income	Fundraising events such as helping out at a local show, bake sales, etc.
Grant income	Income received as a grant, such as municipal or government grants, or grants from the Regional or National CPC organization for hosting certain events.
Camp income	Income from camp participants
Testing income	Income from testing participants
Entry Fees regional/ national events	Entry fees gathered to participate in National or regional events - this would normally be forwarded on to the Region or National CPC organization
Clinic fees	Fees gathered from participants for clinics that are organized by the branch or region itself
Show fees	Entry fees gathered from participants in shows/competitions organized by the branch or region
Club gear and CPC supplies	Income for selling club gear, such as shirts, hats, or badges etc.
Interest	Bank interest
Miscellaneous	All other income that cannot be defined under any of the above categories
EXPENSES	
Membership costs	Costs for receiving memberships (e.g. branches could opt to keep track Horsereg fees if these are paid by the branch instead of the members)
Regular education (mounted and unmounted) total	All expenses for regular riding and stable management / theory lessons provided by the branch (facility, instructors, coaches, printing etc.)



CANADIAN PONY CLUB

Appendix 2 – CPC Reporting Chart of Accounts

Loyalty	Character	Sportsmanship
Fundraising costs	Any costs incurred to host a fundraiser (e.g. buying ingredients for a bake sale)	
Camp total	Expenses for camp hosted by the branch	
Clinic expenses total	Expenses for clinics hosted by the branch	
Show expenses total	Expenses for competitions hosted by the branch.	
Testing expenses total	Facility expenses for testing hosted by the branch	
Member bursaries	Bursaries to support branch members to attend (inter) national or regional events	
Entry fees regional / national events	Fees paid for branch members to attend regional or national events, or events organized by other branches - if payment is not done by the members directly	
Other event expenses (year end, socials)	Expenses for social events such as banquet, year-end party, Christmas party	
Club gear and CPC supplies	Costs to buy club gear, badges, passports, pins etc.	
Facility maintenance	Costs to maintain jumps, PPG equipment, clubhouses etc.	
Association fees	Fees to be a branch member with the PTSO or other association such as a community association	
Miscellaneous expenses	All other expenses, that don't fit any of the above categories such as general administration, bank fees, etc.	

In addition, the branches and regions need to specify the following expenses

Mounted lessons - independent coach fees (carries own insurance)	Coaching expenses for regular riding lessons provided by the branch. These coaches operate under their own insurance.
Mounted lessons - member coach fees (HM or Active member)	Coaching expenses for regular riding lessons provided by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.
Unmounted lessons - independent instructor fees (carries own insurance)	Instructor expenses for regular Stable Management lessons provided by the branch. These instructors operate under their own insurance.
Unmounted lessons - member instructor fees (HM or Active member)	Instructor expenses for regular Stable Management lessons provided by the branch. These instructors are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.



CANADIAN PONY CLUB

Appendix 2 – CPC Reporting Chart of Accounts

Loyalty	Character	Sportsmanship
Camp expenses - independent coach/instructor (carries own insurance)	Coach and instructor expenses for camp hosted by the branch. These coaches operate under their own insurance.	
Camp expenses - member coach/instructor (HM or Active member)	Coach and instructor expenses for camp hosted by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance	
Clinic expenses - independent coach/instructor (carries own insurance)	Coach and instructor expenses for clinics hosted by the branch. These coaches operate under their own insurance.	
Clinic expenses - member coach/instructor (HM or Active member)	Coach and instructor expenses for clinics hosted by the branch. These coaches are members with the CPC (horsemasters or active members) and carry no personal coaching insurance.	
Show expenses - judges	Judges expenses for competitions hosted by the branch.	
Testing expenses - examiners	Examiner expenses for testing hosted by the branch	