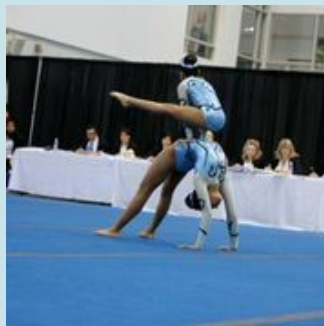
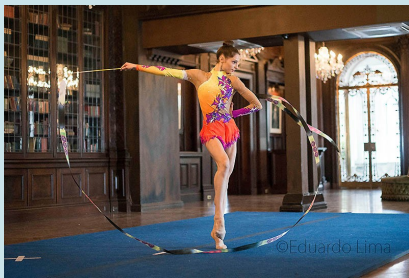


2014—2015



Annual Report





Strategic Plan 2013-2017

MISSION

VISION

VALUES

To lead the Sport of Gymnastics in Ontario by striving for excellence in the development and promotion of quality programs and services which encourage lifelong involvement for all participants.

G.O. will be respected as the leading organization in Canadian Sport. Leadership ✧ Accountability ✧ Excellence ✧ Integrity ✧ Collaboration

STRATEGIC PLAN 2013-2017

The Gymnastics Ontario Strategic Plan sets out the strategic priorities that will guide direction over the current four year Olympic cycle. Through the process of developing the Strategic Plan, 4 priority directions and 13 strategic objectives were identified and are outlined below. A more detailed description is available in the 2013-2017 Strategic Plan Report. The Strategic Plan does not focus on the many ongoing activities underway at Gymnastics Ontario and this does not diminish the importance of these activities, as they all contribute to achieving Gymnastics Ontario objectives.

1. **Coaching Depth and Excellence:** Establishing a coordinated and effective system for attracting, training, developing and retaining coaches is fundamental to the future success and continuity of the club system of gymnastics in Ontario, and the development of our future champion gymnasts.
 - A) Depth - Develop a strategy to increase the number of Level 2 and Level 3 coaches
 - B) Excellence - Partner with GCG to develop and improve the coaching curriculum (NCCP)
 - C) Excellence - Develop a repository of resources to support coaching competency
2. **Public Awareness and Engagement:** Ontario is home to 12 million people and 2.3 million families with children. Despite being recognized as a foundation sport and the ideal sport to introduce physical literacy to children, gymnastics is no longer part of the school physical education curriculum. We believe it incumbent on Gymnastics Ontario to introduce the benefits of our sport to Ontario's parents and their children.
 - A) Look to acquire amateur sport marketing and promotion expertise
 - B) Market the sport in partnership with GCG and Toronto 2015 in run-up to the Pan Am Games
 - C) Market the sport in partnership with clubs, communities and schools
3. **Operational Standards and Compliance:** Excellence starts with a commitment to quality, followed by establishing and effectively communicating our standards to all members of the Gymnastics Ontario community.
 - A) Standards—Review and streamline all policies and technical regulations
 - B) Assurance—Improve club compliance to standards and policies
4. **Athlete Retention:** Participation in gymnastics drops off significantly during the teenage years, yet our sport relies on this group of gymnasts for its future coaches, judges and supporters. We believe participation in gymnastics should be life-long and opportunities for continued participation need to be identified and communicated to athletes.
 - A) Retention - Develop competition and performance opportunities for non-national stream athletes
 - B) Retention - Acknowledge and recognize the gymnast
 - C) Explore charter schools and/or a provincial training centre



President's Message

On behalf of the Board of Directors of Gymnastics Ontario, I would like to congratulate the membership on yet another successful year.

In this third quarter of the Olympic cycle, we have continued to see growth in our sport. The 2014-2015 season saw an increase in club membership with the addition of 15 new clubs, bringing our total to 191 club. At the same time, our membership numbers grew from 107,515 in 2013-14 to a total of 108,804 registered members for the 2014-2015 season.

Ontario athletes throughout all disciplines showed excellent levels of performance at national and international arenas as all eyes were on Toronto for the Pan Am/ Para Pan Am Games.

As we look forward to, yet again, another successful year I would like to thank our volunteers, board, staff and the entire gymnastics community for the support and continued commitment to the Federation.



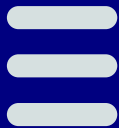
Board of Directors

President	Linda Clifford
Secretary, Policies & Procedures	Angel Crossman
Treasurer	Barbara Bergeron
Administration and Human Resources	Ken Bowen
Ethics	Barb Dring
Business Development & Support	Wendy Porter
Risk Management	Ruth Uren
Education & Standards	Nicki Chretien-Mills
Director at Large	Sarah Smith
Director at Large	Margaret Grosser

Gymnastics Ontario Staff

Chief Executive Officer	Dave Sandford
Finance Manager	Siobhan Covington
Operations Manager	Cindy Clapp
WAG Program Coordinator	Audra Sederavicius
MAG Program Coordinator	Greg Jackson
Rhythmic Program Coordinator	Katia Kharlip
T&T Program Coordinator	Allison Tanaka
Education Coordinator	Yuliana Korolyova
Membership Services Coordinator	Kristina Galloway
Administrative Assistant	Grace Lung
Events Coordinator	Jenna Gleza
Recreation Coordinator	Michelle Pothier

Board and Staff



Benefits of Membership

Gymnastics Ontario provides ongoing programming, services and activities directly to each category of registered members.

Athletes

- Invitational / Interclub Competitions
- Qualifying System (Qualifiers/Cups/Ontario Championships/Elite Ontario)
- Tour Selection / Tour
- National Cup / Elite Canada / Canada Cup
- Canada Winter Games
- Eastern / Canadian Championships
- Demonstration Opportunities
- Training Camps and Clinics
- Quest for Gold and other Grant Initiatives
- Insurance Coverage



Coaches

- NCCP Coach Education Training
- Awards Recognition
- Annual Coaching Congress
- Learning Facilitator Training Program
- Coaching Clinics and Forums
- Annual and Bi-Annual Technical Assemblies
- Insurance Coverage



Judges

- Ontario Development Program Assessors Certification Course
- Beginners Judging Education Courses
- Intermediate Judging Education Courses
- Maintenance Judging Clinics
- Long Time Service Awards
- Insurance Coverage



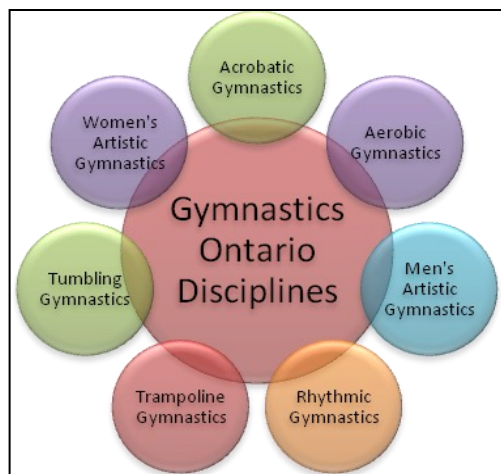
Club Support

- Ivrnet Club Management
- Employee Benefits Program
- NCCP On-line Registration
- 3rd Level Consulting Communications
- Insurance Coverage
- Beyond the Scores (WAG and MAG)



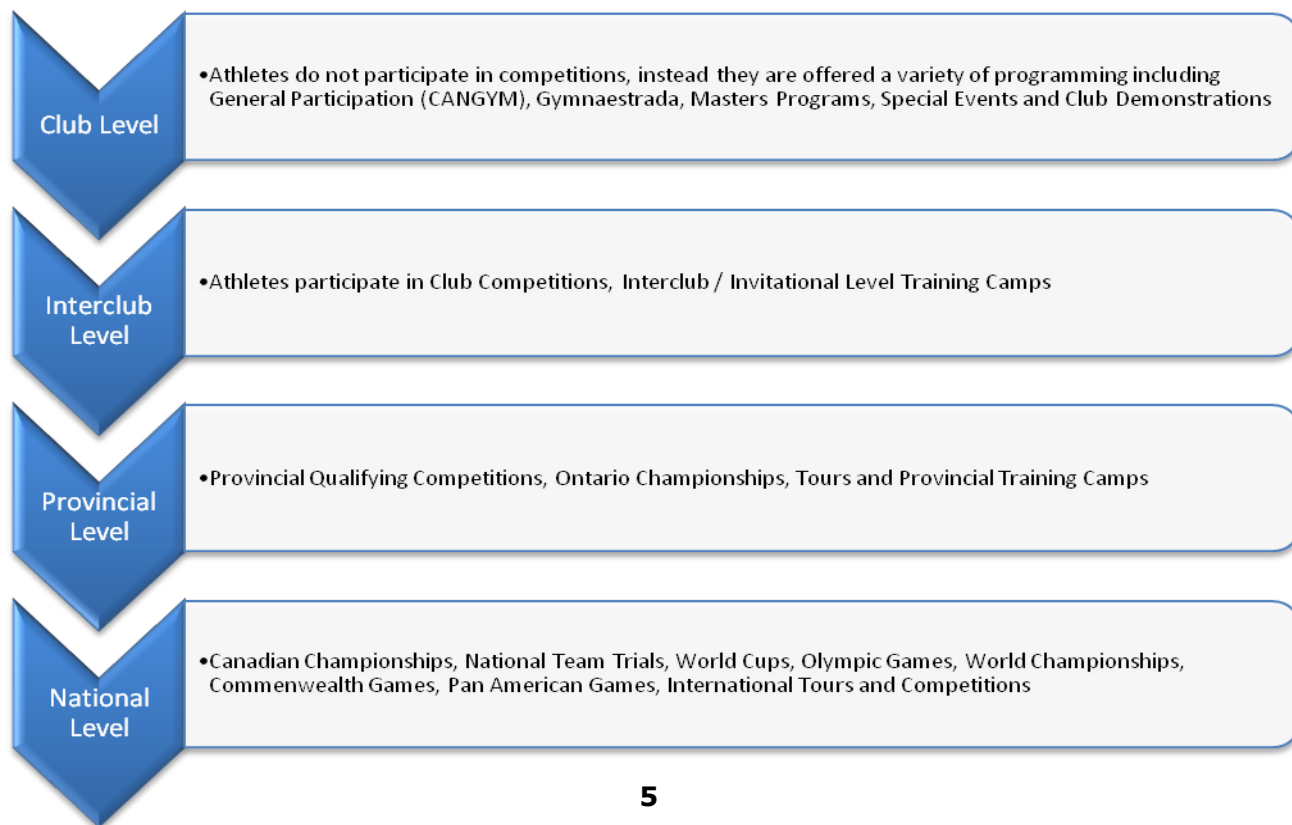
Athlete Development Pathway

Stage One: Participation and Talent Identification



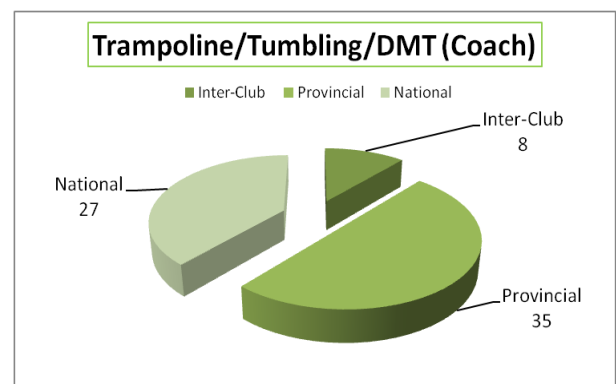
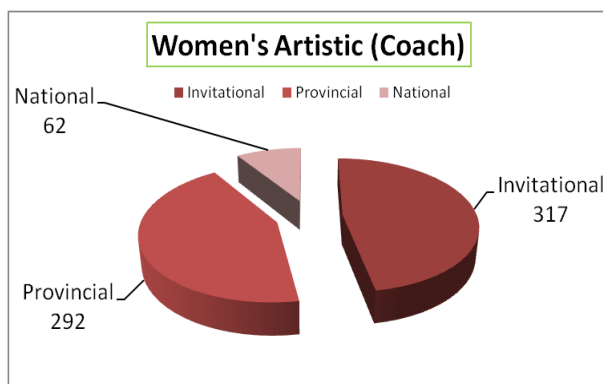
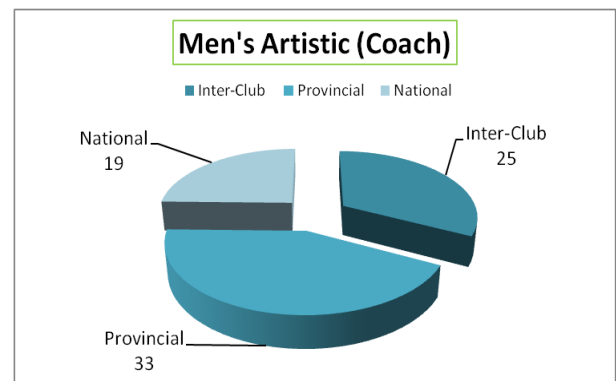
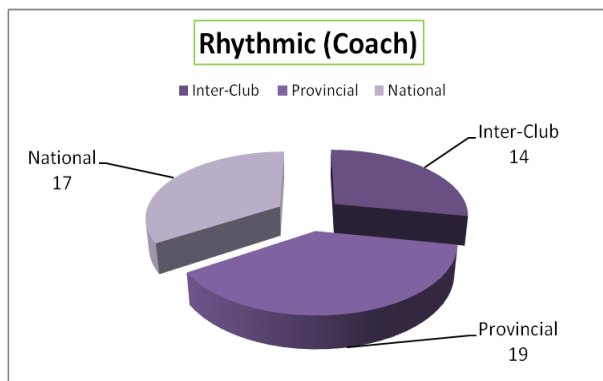
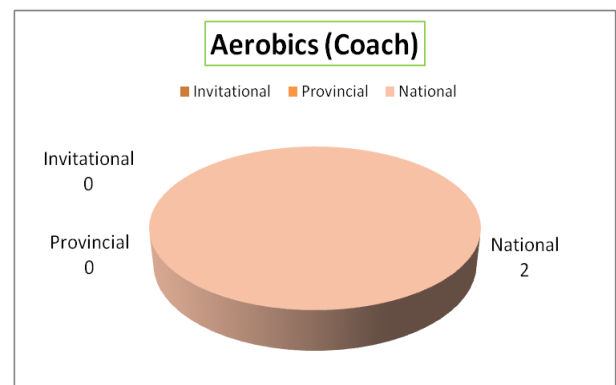
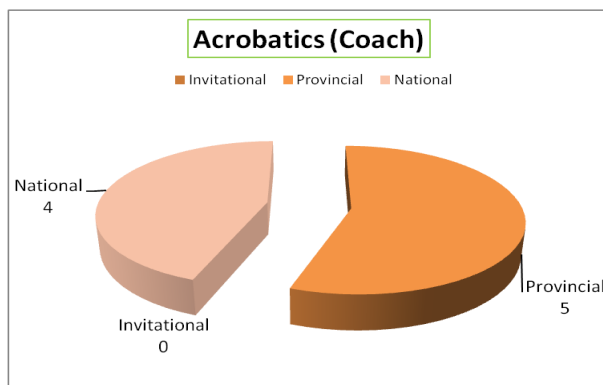
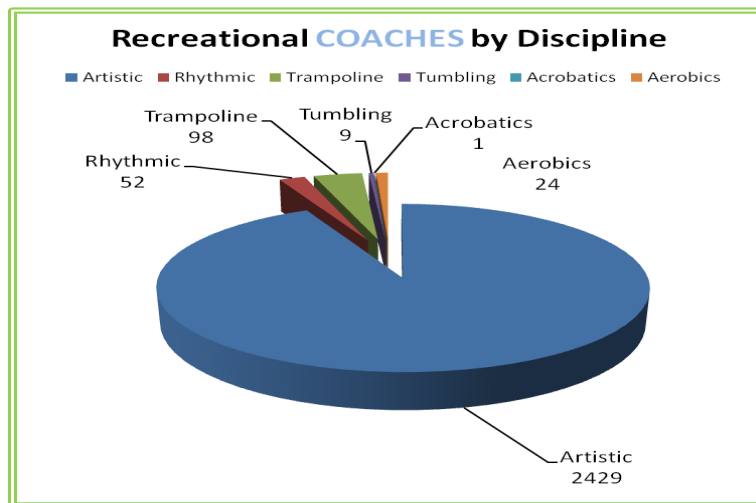
Stage Two: Selection of a Competitive Program

Stage Three: Progression through Competitive Levels



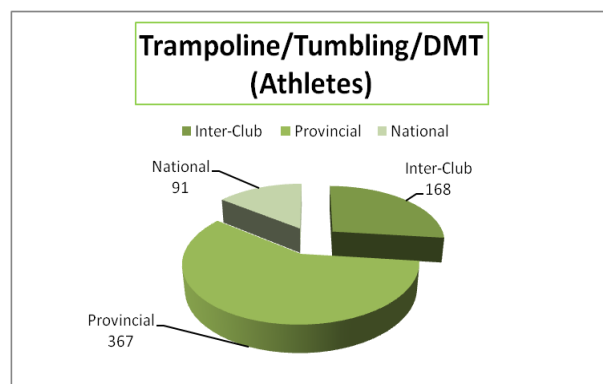
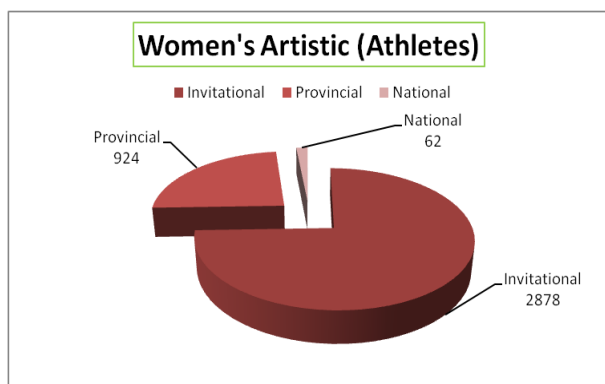
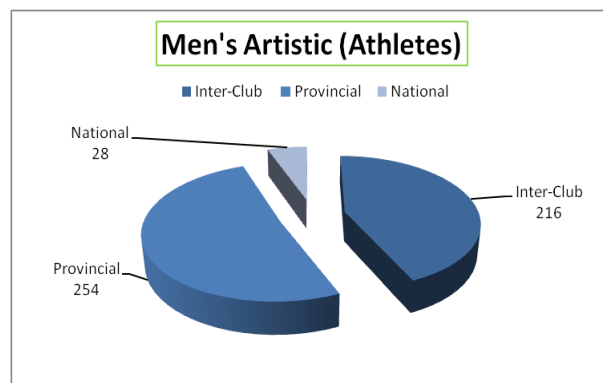
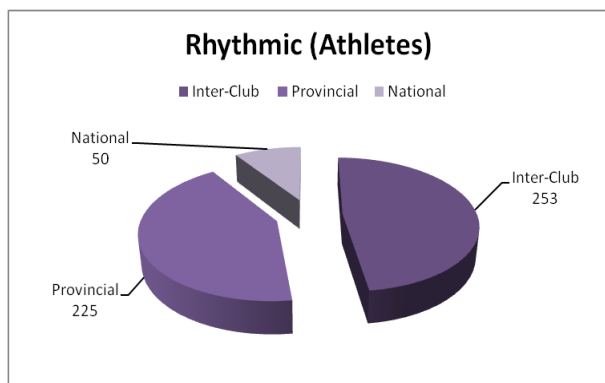
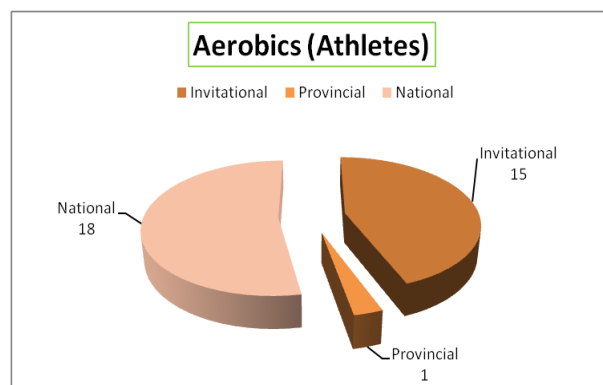
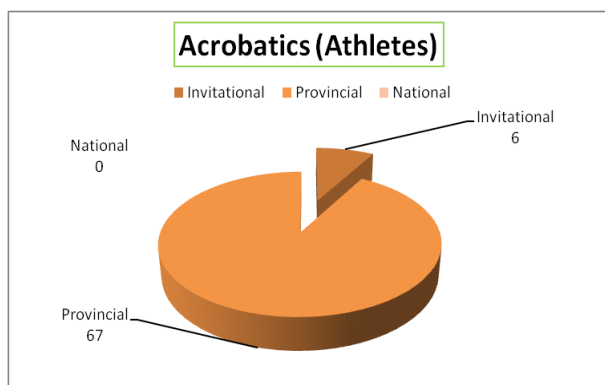
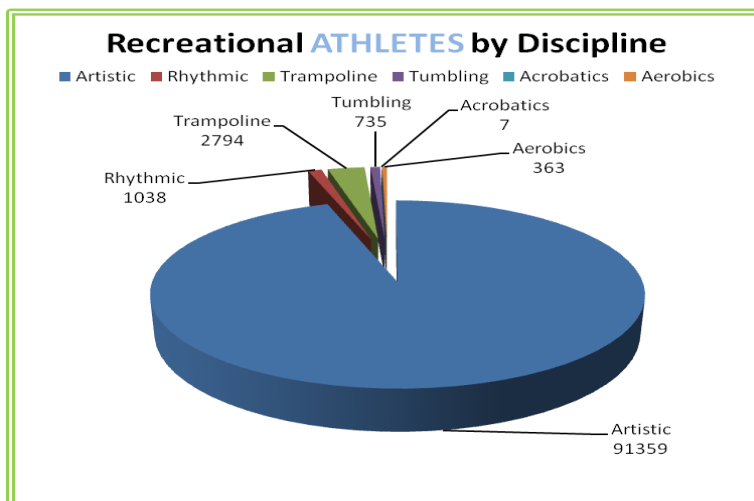


Coaches by Discipline





Athletes by Discipline





Athlete Development

CANGYM Program

The CANGYM Program binder is bilingual and comes complete with 5 distinct badge description sections outlining the skills in each level, and also includes original Participant Evaluation Forms and Progress Reports, along with Certificates of Participation and Completion that can be given to the participants. In addition, the CANGYM program includes a selection of Sample Coach's comments and Routines which coaches can utilize near the end of the term. This program can be adapted to a wide variety of age groups and abilities, and, paired with an enthusiastic coaching staff will help your club develop skilled and confident gymnasts.

The second edition of the CANGYM – ARTISTIC is endorsed by Olympic Champion Kyle Shewfelt.

Based on the CANGYM badge sales Gymnastics Ontario can determine that the majority of Ontario based gymnastics clubs are utilizing and have adopted this program. Currently the CANGYM badge program is being reviewed to include Rhythmic Gymnastics as has been done with Trampoline sports who currently utilize the CANJUMP program.

HIGH FIVE PROGRAM

Gymnastics Ontario also supports, delivers and encourages accrediting clubs as HIGH FIVE. HIGH FIVE is a comprehensive quality assurance standard for children's sport and recreation programs for children aged 6 to 12.

CANADIAN GYMNASTICS WEEK - February 9-14, 2015

Gymnastics Ontario supports and promotes *Canadian Gymnastics Week* which is now a National initiative that sees clubs across the country participating in demonstrations from inside their clubs to malls and in some cases taking gymnastics to the streets. The event has received proclamation by Mayors across Ontario yearly and supports the promotion of a fun environment for gymnasts of all ages to demonstrate their ability and commitment to programs. Some of the group demonstrations from *I Love Gymnastics Week* will move on to *Canadian Gymnaestrada* and in some cases to the *World Gymnaestrada*. Ontario's Rhythmic gymnastics clubs are the largest promoters of these events given their pre alignment to group routines.





Athlete Development

Progression of Gymnasts from the Invitational and or Inter-Club System

MEN'S ARTISTIC	WOMEN'S ARTISTIC	TRAMPOLINE	TUMBLING	RHYTHMIC (IND)	RHYTHMIC (GROUP)	RHYTHMIC AGG
<i>INTER - CLUB</i>	<i>INVITATIONAL</i>	<i>INTER-CLUB</i>	<i>INTER-CLUB</i>	<i>INTER-CLUB</i>	<i>INTER-CLUB</i>	<i>INTER-CLUB</i>
LEVEL 1	ODP Ages 7-9	INTER-CLUB	INTER-CLUB	LEVEL 1 (7-8)	LEVEL 1 (7-8)	AGG LEVEL 1 (8-10)
LEVEL 2	OCP LEVEL 1			LEVEL 2 (8-10)	LEVEL 2 (8-10)	AGG LEVEL 2 (11-13)
LEVEL 3	OCP LEVEL 2	<i>PROVINCIAL</i>	<i>PROVINCIAL</i>	LEVEL 3 (11-12)	LEVEL 3 (1-12)	AGG LEVEL 3 (14-16)
LEVEL 4	OCP LEVEL 3	TRA 1 MEN	TUM 1 MEN	LEVEL 4 (13-14)	LEVEL 4 (13-14)	AGG LEVEL 4 (16+)
	OCP LEVEL 4	TRA 1 WOMEN	TUM 1 WOMEN	LEVEL 5 (14-15)	LEVEL 5 (14-15)	AGG ADULT (30+)
<i>PROVINCIAL</i>	OCP LEVEL 5	TRA 2 MEN	TUM 2 MEN	LEVEL 5 STAR (14+)	LEVEL 5 STAR (14+)	
LEVEL 1	OCP LEVEL 6	TRA 2 WOMEN	TUM 2 WOMEN	LEVEL 6 (16+)	LEVEL 6 (16+)	<i>PROVINCIAL</i>
LEVEL 2	OCP LEVEL 7	TRA 3 MEN	TUM 3 MEN			AGG CHILDREN (8-10)
LEVEL 3	OCP LEVEL 8	TRA 3 WOMEN	TUM 3 WOMEN	<i>PROVINCIAL</i>	<i>PROVINCIAL</i>	AGG PRENOVICE (10-12)
LEVEL 4	OCP LEVEL 9	TRA 4 MEN	TUM 4 MEN	LEVEL 1 (7-8) B	CHILD (7-8) 2	AGG NOVICE (12-14)
LEVEL 5 (GCG)		TRA 4 WOMEN	TUM 4 WOMEN	LEVEL 2 (8-9) A	CHILD (7-8) 3/4	AGG JUNIOR (14-16)
ELITE 3	<i>PROVINCIAL</i>			LEVEL 2 (8-9) B	CHILD (7-8) 5	AGG SENIOR (16+)
ELITE 4	LEVEL 5	<i>NATIONAL</i>	<i>NATIONAL</i>	LEVEL 3 (10-11) A	PRE-NOVICE (8-9) 2	
	LEVEL 6	NATIONAL	NATIONAL	LEVEL 3 (10-11) B	PRE-NOVICE (8-9) 3/4	
<i>NATIONAL</i>	LEVEL 7	OPEN	OPEN	LEVEL 4 (12-13) A	PRE-NOVICE (8-9) 5	AEROBIC
OPEN (14+)	LEVEL 8	ESPOIR	JUNIOR OPEN	LEVEL 4 (12-13) B	NOVICE (10-12) 2	<i>INTER - CLUB</i>
NOVICE HP	LEVEL 9	JUNIOR	SENIOR	LEVEL 4 (12-13) C	NOVICE (10-12) 3/4	LEVEL 1 (7-10)
JUNIOR HP	PRE-NOVICE	SENIOR		LEVEL 5 (14-15) A	NOVICE (10-12) 5	LEVEL 2 (11-14)
SENIOR (18+) HP				LEVEL 5 (14-15) B	JUNIOR (13-15) 2	LEVEL 3 (15-17)
	<i>NATIONAL</i>	DMT		LEVEL 5 (14-15) C	JUNIOR (13-15) 3/4	
	NOVICE			LEVEL 6 (16+) A	JUNIOR (13-15) 5	<i>PROVINCIAL</i>
	OPEN			LEVEL 6 (16+) B	SENIOR (16+) 2	LEVEL 1 (9-10)
	HP JUNIOR			LEVEL 6 (16+) C	SENIOR (16+) 3/4	LEVEL 2 (11-14)
	HP SENIOR				SENIOR (16+) 5	LEVEL 3 (15-17)
		<i>PROVINCIAL</i>		<i>NATIONAL</i>	OPEN 4/5	
		DMT 1 MEN		PRE-NOVICE (9-10)		<i>NATIONAL</i>
		DMT 1 WOMEN		NOVICE (10-12)	<i>NATIONAL</i>	PRENOVICE
		DMT 2 MEN		JUNIOR (13-15)	PRE-NOVICE (9-10) 3/4	NOVICE
		DMT 2 WOMEN		SENIOR (16+)	PRE-NOVICE (9-10) 5	AGE GRP 1
		DMT 3 MEN			NOVICE (10-12) 3/4	AGE GRP 2
		DMT 3 WOMEN			NOVICE (10-12) 5	OPEN
					JUNIOR (13-15) 3/4	
		<i>NATIONAL</i>			JUNIOR (13-15) 5	ACROBATICS
		NATIONAL			SENIOR (16+) 3/4	
		OPEN			SENIOR (16+) 5	
		ESPOIR			OPEN 4/5	<i>PROVINCIAL</i>
		JUNIOR				<i>PROVINCIAL</i>
		SENIOR				

Athlete Development

Training Camps

Discipline	Date	Location	Event Details
ACRO	Nov. 8-14	Mississauga	Provincial Training Camp for Levels 5, 6, & 7
DMT	Nov 22 - 23, 2014	Caledonia	All levels
RG	Oct. 26-14	Vaughan	Provincial Training Camp for Level 2 and Up
TRA	Oct. 18-14	Barrie	Interclub
TRA	Oct. 19-14	Barrie	Level 1
TRA/DMT	Sept 27 - 28, 2014	Kingston	Levels 2 & 3
TRA/DMT	Nov 8 -9, 2014	Kingston	Level 4 & above
WAG	Aug. 17, 2014	Milton	Level 8-9, National/ Canada Winter Games Training Camp
WAG	Dec. 28, 2014	Mississauga	Level 1-4 Training Camp

Team Ontario Training Camps

Discipline	Date	Location	Event Details
MAG	Jan. 11-15	Mississauga	Training & Orientation Camp for Canada Winter Games
WAG	Dec. 15-14	Toronto	Pre-Tour Training Camp
WAG	Jan. 11-15	Mississauga	Pre-Canada Winter Games Training Camp
WAG	April 27-15	Toronto	Pre-Easterns and Pre-Canadians Training Camp





Athlete Development

Full Competition Listing

Discipline	Date	Event	Participants
ACRO	Jan. 31, 2015	Acro Cup 1	78
ACRO	Feb 21-22, 2015	Acro Cup 2	110
ACRO	Mar. 28-29, 2015	Acro Cup 3	109
ACRO	May 9-10, 2015	Provincial Championships	92
ACRO/AERO	Jun 5-7, 2015	National Cup	n/a
MAG	Dec 12-14, 2014	First Ontario Cup & First CWG Trials	317
MAG	Jan 4, 2015	Second CWG Trials	8
MAG	Feb 6-8, 2015	Second Ontario Cup	359
MAG	Mar 6-8, 2015	Third Ontario Cup	340
MAG	April 10-12, 2015	Ontario Championships	337
RG	Mar. 7-8, 2015	Provincial Qualifier 1	209
RG	March 28, 2015	Elite Ontario	65
RG	Apr. 17-19, 2015	Eastern Championships	118
RG	Apr. 24-26, 2015	Provincial Qualifier 2	229
RG	Jun 13-14, 2015	Provincial Championships & RhythmFest	220
RG	Jun 22-29, 2015	RG Tour	5
TRA/TUM	Dec 6-7, 2014	1st ON Cup	480
TRA/TUM	Jan 23-25, 2015	2nd ON Cup	382
TRA/TUM	Mar 6-8, 2015	3rd ON cup	536
TUM	Jan 31-Feb 1, 2015	2nd ON Cup (TUM only)	185
WAG	November 14-16, 2014	Tour Selection/ Elite Canada Screening #1	238
WAG	November 21-23, 2014	Qualifier #1/ Canada Winter Games Screening #1	248
WAG	November 28-30, 2014	Qualifier #2 - Twisters (Orangeville)	195
WAG	November 28-30, 2014	Qualifier #3 - Pickering	209
WAG	December 5-7, 2014	Qualifier #4/ Elite Canada Screening #2	273

Athlete Development

Full Competition Listing (Cont'd)

WAG	December 12-14, 2014	Qualifier #5/ Canada Winter Games Screening #2	231
WAG	January 23-25, 2015	Qualifier #6 - Gemni (Oshawa)	206
WAG	January 23-25, 2015	Qualifier #7 - Quinte Bay	170
WAG	January 30-February 1, 2015	Qualifier #8 - Woodbridge	206
WAG	February 6-8, 2015	Qualifier #9 - Muskoka	175
WAG	February 6-8, 2015	Qualifier #10 - Milton	204
WAG	February 13-15, 2015	Qualifier #11 - Pulsars	216
WAG	February 13-15, 2015	Qualifier #12 - Niagara Acro Cats	220
WAG	February 20-22, 2015	Qualifier #13 - Alliston	205
WAG	February 27-March 1, 2015	Qualifier #14 - Ottawa	206
WAG	March 6-8, 2015	Qualifier #15 - Rose City (Windsor)	157





Athlete Development

Participation in Multi-Sport Games

Games	Aerobics	Acrobatics	MAG	RG	Trampoline	Tumbling	WAG
2012 Summer Olympics/ Paralympics			✓	✓	✓		✓
2016 Summer Olympics/ Paralympics			✓	✓	✓		✓
2011 Pan/Parapan Ameri- can Games			✓	✓	✓		✓
2015 Pan/Parapan Ameri- can Games			✓	✓	✓		✓

Games	Aerobics	Acrobatics	MAG	RG	Trampoline	Tumbling	WAG
2011 Canada Winter Games			✓				✓
2015 Canada Winter Games			✓		✓		✓
2019 Canada Winter Games			✓		✓		✓

Ontario Championships

Name of Championship	City	Date	Training to Compete Category	Number of Athletes
Men's Artistic Championships	Windsor	April 10-12/15		337
Rhythmic Elite	Etobicoke	March 28/15	All National Levels	65
T & T Elite	Barrie	May 23/15		105
Women's Artistic Championships	Windsor	April 9-12/15	Provincial, Pre-National, National and High Performance	823
Acrobatic Championships	Oakville	May 9-10/15	All levels	92
Rhythmic Championships	Burlington	June 13-14/15	Provincial Levels 2, 3, 4, 5, 6	139
T & T Championships	Scarborough	April 10-12/15		406

Coach Development

This season Gymnastics Ontario effectively hosted over 220 NCCP coaching courses with over 3,200 coaches participating. Over 50 different clubs located across the province have hosted NCCP courses this past year and we would like to thank all the clubs who helped to make these courses a tremendous success. To thank the clubs for their commitment, Gymnastics Ontario reinvested over \$40,000.00 back into member clubs who hosted NCCP courses through rental fees and complimentary participant registrations. We would like to thank all the Learning Facilitators for their time and dedication in preparing and delivering the courses across the Province.

NCCP courses this past year consisted of the three main disciplines - Artistic, Trampoline and Rhythmic, training over 1,100 coaches in Foundations, over 400 coaches in Level 2 Technical courses and over 25 coaches in Level 3 Technical courses.

The on-line Risk Management Program continues to be mandatory for all Gymnastics Ontario coaches. In 2014-2015 we have had 560 coaches complete Part A and 350 coaches Part B modules.

The 2014 Coaching Congress conference was held at Milton Springers which proved to be a fantastic facility for this event. This year over 215 coaches attended the conference to expand their coaching knowledge and listen to the expert clinicians.

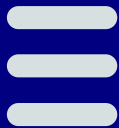




Judges Development

Judges Development

Discipline	Type of Clinic	Level of Judge	City	Date	Participants
WAG	Beginner Judges Course	Beginner/ New Judges	Toronto	Sept. 19-14	25
WAG	Beginner Judges Course Exam		Mississauga	Oct. 5-14	16
WAG	Level 1-5 Judging Clinic	Beginner/Provincial/National	Mississauga	Jan.5-15	21
WAG	Level 1-5 Judging Clinic	Eligible/National/Ontario	Toronto	Sept. 14-14	43
WAG	Judging Maintenance Clinic & Assessment	Provincial/National Eligible/National/Ontario Senior Judge/Brevet	Mississauga	Oct. 19-14	20
WAG	Judging Maintenance Clinic & Assessment		Toronto	Oct. 25-14	17
WAG	Judging Maintenance Clinic & Assessment		Toronto	Oct. 26-14	12
WAG	Judging Maintenance Clinic & Assessment		Ottawa	Oct. 26-14	13
WAG	Judging Maintenance Clinic & Assessment		Sudbury	Oct. 25-14	3
WAG	Judging Maintenance Clinic & Assessment		Woodstock	Oct. 25-14	9
WAG	Upgrading Exam 4 to 5	Level 4 Provincial Judge	Toronto	June 13-15	3
WAG	ODP Assessor's Course	All	Utopia	Nov. 1-14	6
WAG	ODP Assessor's Course		Pickering	Nov. 8-14	20
WAG	ODP Assessor's Course		Burlington	Nov. 16-14	33
WAG	ODP Assessor's Course		Ottawa	Nov. 23-14	16
WAG	ODP Assessor's Course		London	Dec. 14-14	13
WAG	Judges Travel/ Mentorship	National Eligible/National/Ontario Senior Judge/Brevet	Las Vegas, USA	Jan. 15-15	2
WAG	Judges Travel/ Mentorship		Moncton, NB	May 8-15	3
WAG	Judges Travel/ Mentorship		Montreal, QC	March 6-15	3
WAG	Judges Travel/ Mentorship		Gatineau, QC	May 26-15	3
WAG	Mentorship Judging Leadership Opportunities in other Provinces	National Eligible/National/Ontario Senior Judge/Brevet	Nova Scotia	Sept. 11-14	1
			Newfoundland	Sept. 25-14	1
			Newfoundland	Dec. 19-14	1
			New Brunswick	Jan. 23-15	1
			Manitoba	Jan. 31-15	1
			Nova Scotia	Feb. 21-15	2
			Nova Scotia	March 15-15	1
TRA/DMT	Beginner Judging Course	Beginner	Toronto	Oct 24 25, 2014	14
TUM	Maintenance Course	Provincial	Mississauga	Nov. 30-14	13
ACRO	Intro Judging Seminar	Intro	Mississauga	Nov. 8-14	4
ACRO	Advanced Judging Course	Advanced	Oakville/Mississauga	Apr 24-26, 2015	31
RG	RG Tour	FIG	Luxembourg	June 22-29, 2015	1
MAG	Maintenance and Beginner	Interclub & Provincial	London	Nov. 2-14	19
MAG	Maintenance and Beginner	Interclub & Provincial	Toronto	Nov. 9-14	26
MAG	Maintenance and Beginner	Interclub & Provincial	Ottawa	Nov. 9-14	9



Audited Financial Statements



3 Concorde Gate, Suite # 214
Toronto, Ontario
M3C-3N7
416-426-7100
www.gymnasticsontario.ca

Ontario Gymnastic Federation

Financial Statements
June 30, 2015



Audited Financial Statements



October 8, 2015

Independent Auditor's Report

To the Members of Ontario Gymnastic Federation

We have audited the accompanying financial statements of Ontario Gymnastic Federation, which comprise the statement of financial position as at June 30, 2015 and the statements of income and expenses, changes in net assets and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*PricewaterhouseCoopers LLP
North American Centre, 5700 Yonge Street, Suite 1900, North York, Ontario, Canada M2M 4K7
T: +1 416 218 1500, F: +1 416 218 1499*

PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



Audited Financial Statements

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ontario Gymnastic Federation as at June 30, 2015 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.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants



Audited Financial Statements

Ontario Gymnastic Federation

Statement of Financial Position

As at June 30, 2015

	2015 \$	2014 \$
Assets		
Current assets		
Cash	1,030,419	1,012,372
Short-term Investments (note 3)	1,308,998	980,409
Accounts receivable	84,142	91,024
Inventory (note 4)	49,248	41,478
Prepaid expenses	43,000	23,554
	<u>2,515,807</u>	<u>2,148,837</u>
Property and equipment (note 5)	<u>15,280</u>	<u>21,513</u>
	<u>2,531,087</u>	<u>2,170,350</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 11)	683,474	540,522
Deferred revenue (note 6)	191,666	190,643
	<u>875,140</u>	<u>731,165</u>
Net Assets		
Unrestricted	883,947	782,578
Internally restricted		
Operating reserve (notes 9 and 10)	322,000	211,229
Insurance reserve (note 10)	450,000	445,378
	<u>1,655,947</u>	<u>1,439,185</u>
	<u>2,531,087</u>	<u>2,170,350</u>
Commitments (note 7)		

Approved by the Board of Directors

Linda Clifford

President

B. Bergeron

Director

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

Audited Financial Statements

Ontario Gymnastic Federation

Statement of Income and Expenses

For the year ended June 30, 2015

	2015 \$	2014 \$
Income		
Membership insurance fees	1,890,469	1,969,199
Membership program fees	1,192,639	756,204
User fees	153,015	174,839
NCCP fees	370,521	256,070
Grants	226,526	212,699
Special assessment (note 9)	-	215,266
Club fees	286,071	265,096
Resource sales	84,632	90,790
Marketing and promotion	10,203	12,068
Other	34,972	48,666
Amortization of deferred capital contributions	-	9,326
	<u>4,249,048</u>	<u>4,010,223</u>
Expenses		
Insurance	1,797,565	1,781,511
Salaries and benefits	564,321	613,542
National events	137,840	175,946
GCG membership fees	685,261	285,508
Provincial events	129,227	129,699
NCCP training	274,311	206,788
Office administration	151,506	138,471
Congress and coach training	48,773	74,688
Registration software fees	50,900	50,000
Communication	32,881	43,202
Educational resources	-	20,079
Other resources	80,919	90,150
Meetings	31,668	39,832
Marketing and promotion	14,165	3,322
Judge training	23,508	13,635
Amortization		
Property and equipment	6,233	9,891
Development costs	-	9,326
Legal and settlement costs	3,208	4,793
	<u>4,032,286</u>	<u>3,690,383</u>
Excess of income over expenses for the year	<u>216,762</u>	<u>319,840</u>

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



Audited Financial Statements

Ontario Gymnastic Federation

Statement of Changes in Net Assets

For the year ended June 30, 2015

	2015			2014
		Internally restricted		
	Unrestricted \$	Operating reserve \$	Insurance reserve \$	Total \$
Net assets - Beginning of year	782,578	211,229	445,378	1,439,185
Excess of income over expenses for the year	216,762	-	-	216,762
Interfund transfer (note 9)	(115,393)	110,771	4,622	-
Net assets - End of year	883,947	322,000	450,000	1,655,947

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

Audited Financial Statements

Ontario Gymnastic Federation

Statement of Cash Flows

For the year ended June 30, 2015

	2015 \$	2014 \$
Cash provided by (used in)		
Operating activities		
Excess of income over expenses for the year	216,762	319,840
Items not affecting cash		
Amortization of		
Property and equipment	6,233	9,891
Development costs	-	9,326
Deferred capital contributions	-	(9,326)
	<u>222,995</u>	<u>329,731</u>
Changes in working capital items		
Accounts receivable	6,882	(21,377)
Inventory	(7,770)	20,267
Prepaid expenses	(19,446)	(10,338)
Accounts payable and accrued liabilities	142,952	287,036
Deferred revenue	1,023	47,754
	<u>123,641</u>	<u>323,342</u>
	<u>346,636</u>	<u>653,073</u>
Investing activities		
Purchase of property and equipment	-	(12,982)
Purchase of short-term investments	(1,308,998)	(980,409)
Proceeds from redemption of short-term investments	980,409	451,374
	<u>(328,589)</u>	<u>(542,017)</u>
Change in cash during the year	<u>18,047</u>	<u>111,056</u>
Cash - Beginning of year	<u>1,012,372</u>	<u>901,316</u>
Cash - End of year	<u>1,030,419</u>	<u>1,012,372</u>

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



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2015

1 Incorporation and operations

The Ontario Gymnastic Federation (the Federation) was incorporated as a not-for-profit organization without share capital under the Corporations Act of Ontario by letters patent dated April 3, 1974.

The Federation leads the sport of gymnastics in Ontario by striving for excellence in the development and promotion of quality programs and services that encourage lifelong involvement for all participants.

2 Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The significant accounting policies are as follows:

Revenue recognition

The Federation follows the deferral method of accounting for contributions, which includes government grants. Operating grants are recorded as income in the year to which they relate. Contributions received for equipment and development costs are initially deferred and then amortized into income on the same basis as the associated asset.

Membership fees and user fees are recorded as income in the year to which they relate. Amounts received in advance of the related membership year are deferred at year-end.

Registration and cost sharing fees collected by the Federation on behalf of and remitted to the events' organizers are presented on a net basis in the statement of income and expenses.

Sponsor grants related to specific events are deferred until the year in which the event is held, at which time they are recorded as income as the amounts are expended on applicable programs. Other grants are included in income when received or receivable.

The Federation also receives grants from the Ministry of Tourism, Culture and Sport. The approved grant for the funding period from April 2015 to March 2016 is \$204,578 (April 2014 to March 2015 - \$204,578).

Contributed materials and services

A substantial number of volunteers contribute a significant amount of time each year. Due to the difficulty of determining their fair value, these contributed services are not recognized or disclosed in the financial statements. Contributed materials are recorded when received at their fair value unless fair value cannot be reasonably determined.

Inventory

Inventory is stated at the lower of cost and net realizable value. Cost is determined on a first-in, first-out basis. Net realizable value is the selling cost of the product less provision for normal selling costs.



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2015

Property and equipment

Property and equipment are recorded at cost. Amortization on equipment and leasehold improvements is provided on a straight-line basis over five years, as this is the estimated useful life.

The Federation reviews the carrying amount of property and equipment for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. Any impairment determined by a comparison of the estimated undiscounted future operating cash flows to be generated by the asset with its net carrying value is written off at the time of impairment.

Development costs

Development costs represent costs incurred to develop the website and the online registration system for use by the member clubs. Development costs are amortized on a straight-line basis over five years.

Income tax status

The Federation is a not-for-profit organization as defined under the Income Tax Act (Canada) and therefore no income taxes are provided for in these financial statements.

Use of estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting period. Actual results could differ significantly from those estimates.

Financial instruments

The Federation's financial instruments recognized in the statement of financial position consist of cash, short-term investments, accounts receivable and accounts payable and accrued liabilities. The fair values of these instruments approximate their carrying amounts due to their short-term maturities. It is management's opinion that the Federation is not exposed to any significant risks arising from these financial instruments.

3 Short-term investments

Short-term investments consist of guaranteed investment certificates with a fixed income rate of 1.10% (2014 - between 1.10% and 1.60%) and maturity dates ranging between November 2015 and December 2015 (2014 - October 2014 and December 2014).



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2015

4 Inventory

	2015 \$	2014 \$
Promotional	41,386	32,273
Educational resources	7,862	9,205
	<u>49,248</u>	<u>41,478</u>

Included in competitions, tours and training camps, marketing and promotion and educational resource expenses is \$183,501 (2014 - \$166,326) of inventory expensed during the year. No amounts were provided for in either the current year or prior fiscal year.

5 Property and equipment

	2015			2014
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Computer equipment	109,521	100,133	9,388	14,013
Office equipment	46,303	42,725	3,578	3,644
Leasehold improvements	35,001	32,687	2,314	3,856
	190,825	175,545	15,280	21,513

6 Deferred revenue

	2015 \$	2014 \$
Balance - Beginning of year	190,643	142,889
Amounts received during the year relating to subsequent periods	191,666	190,643
Revenue recognized during the year	<u>(190,643)</u>	<u>(142,889)</u>
Balance - End of year	<u>191,666</u>	<u>190,643</u>

7 Commitments

The aggregate future payments under existing operating leases for equipment and software are as follows:

	\$
2016	59,950
2017	<u>1,658</u>
	<u>61,608</u>



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2015

8 Related party transactions

During the year, the Federation entered into various transactions with member clubs, which are owned by a member of the senior management team or various members of the Board of Directors. Revenues earned from these member clubs amounted to \$119,050 (2014 - \$125,574) and expenses incurred amounted to \$1,612 (2014 - \$1,944).

As at June 30, 2015, these member clubs had prepaid membership fees relating to the 2014/2015 membership year in the amount of \$4,762 (2014 - \$4,603) and the Federation owed these clubs a total of \$nil (2014 - \$28).

These transactions were in the normal course of operations. The member clubs are charged fees consistent with arm's length clubs.

9 Special assessment

In October 2010, the members approved a \$2 special assessment fee to be levied on each participant for the fiscal years ending 2012 and 2013. In October 2012, this period was extended to include the fiscal year ending 2014. The special assessment fee is required to be split equally to fund the operations of the Federation and to rebuild its net asset reserves. The special assessment fee was not extended for fiscal 2015.

10 Interfund transfers

In October 2012, the Board of Directors approved the establishment of internally restricted reserves, which are to be equal to three months of insurance expenses (insurance reserve) and various other operating expenses (operating reserve) as estimated at the end of each fiscal year.

As at June 30, 2015, the combined internally restricted reserves amounted to \$772,000 (2014 - \$656,607), which reflect a cumulative transfer of \$298,414 (2014 - \$298,414) from the special assessment fee and net interfund transfers of \$473,586 (2014 - \$358,193) from regular operations.

11 Government remittances

Government remittances consist of harmonized sales taxes required to be paid to government authorities, which are recognized when the amounts come due. In respect of government remittances, \$35,093 (2014 - \$7,418) is included in accounts payable and accrued liabilities.

12 Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted for the current year.



Club Registration to June 30, 2015

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
KANATA GYMNOsphere CORPORATION	3	WOODBRIIDGE ACADEMY OF GYMNASTICS	90
VIVA RHYTHMIC GYMNASTICS CENTRE (VIVA RGC)	6	RITMIKA RHYTHMIC GYMNASTICS CLUB	91
G.R. RHYTHMIC SPORTIVE	8	DYNAMO GYMNASTICS SPORTS CENTRE INC.	92
FINESSE RHYTHMIC GYMNASTICS CLUB	10	RHYTHMIC WAVES GYMNASTIC CLUB	99
JUMP TRAMPOLINE CLUB	10	AIRBORNE TRAMPOLINE NORTH	101
VAUGHAN SUPERSTARS GYMNASTICS CLUB INC.	12	MARATHON RECREATIONAL GYMNASTICS CLUB	101
NATIONAL CAPITAL BOYS COMPETITIVE GYMNASTICS ACADEMY	21	RED LAKE DISTRICT MAT CATS GYMNASTIC CLUB	106
DURHAM WHIZ KIDS GYMNASTICS ACADEMY	24	GLOBAL GYMNASTICS CLUB	111
MISSISSAUGA NEWNORTH RHYTHMIC GYMNASTICS CLUB	26	GOLD MEDAL GYMNASTICS INC.	114
SAULT YMCA GYMNASTICS	29	SMITHS FALLS GYM STARS GYMNASTICS CLUB	114
OAA	32	PIROUETTE RHYTHMIC GYMNASTICS CLUB	120
SALUT RG	33	GCGC (GLOUCESTER COMMUNITY GYMNASTICS CHALLENGERS)	122
KALEV ESTIENNE	37	YORK GYMNASTICS CLUB	122
RHYTHMIC ELITE CENTRE	37	OLYMPIUM RHYTHMIC GYMNASTICS CLUB	124
SHENDERREY GYMNASTICS INSTITUTE	37	RHYTHMIC GEMSTONES OF LONDON	129
SALTOS ATHLETICS (PERTH) INC.	38	JUNGLE GYM GYMNASTICS	136
TORONTO RG	40	BRANTFORD GYMNASTICS ACADEMY	149
TRILLIUM RHYTHMIC TORONTO	41	ULTIMATE GYMNASTICS	149
A.S.F. GYMNASTICS CLUB	42	LAWS OF MOTION	150
SUDBURY SALTO GYMNASTICS CLUB	43	CAYUGA GYMNASTICS CLUB INC.	159
EXPRESSIA RHYTHMIC TRI-CITY GYMNASTICS CLUB	53	KANATA RHYTHMIC SPORTIVE GYMNASTICS CLUB	161
CORONA COMPETITIVE GYMNASTIC GROUP	54	FORT HENRY GYMNASTICS CLUB	163
SILHOUETTES OF YORK RHYTHMIC GYMNASTICS CLUB	62	PASSION TO FITNESS	163
KINGSTON AEROS TRAMPOLINE CLUB	63	CORE TRAINING GYMNASTICS CENTRE INC.	164
GRAND RIVER GYMMIES	68	TUMBLE TOT CO. & TORNADOS GYMNASTICS (THE)	164
OTTAWA RHYTHMIC GYMNASTICS CLUB	70	YORK STARS RHYTHMIC GYMNASTICS CLUB INC.	164
ACADEMY OF SPORT AND FITNESS INC.	71	NORWELL COBRAS GYMNASTICS CLUB	192
GYMKATS	73	LONDON BEJE GYMNASTICS	194
CHAPLEAU GYMNASTIC CLUB	74	KENORA AERIALETES GYMNASTICS CLUB	198
NIAGARA ACRO CATS	74	NORTHUMBERLAND GYMNASTICS CENTRE	198
SIOUX LOOKOUT GYMNASTICS CLUB	77	OPTIMIST SALTOS GYMNASTICS OF PARRY SOUND	199
SAMPO RHYTHMIC GYMNASTICS CLUB	78	SHENDERREY GYMNASTICS CENTRE LTD	202
SUNSET GYMNASTICS CLUB OF DRYDEN	81	G.O. UNATTACHED CLUB	203
SYNERGY GYMNASTICS CLUB	81	AIRBORNE TRAMPOLINE CLUB WOODBRIDGE	204
AIR GLIDERS TRAMPOLINE CLUB	82	GYMNASTIC GIANTS INC.	206
TRISTAR GYMNASTICS CLUB	83	WALLACEBURG FLYING WS GYMNASTICS CLUB	215
VAUGHAN GYMNASTICS CLUB	83	RUSSELL RAINBOW GYMNASTICS CLUB	220
ANTI-GRAVITY TRAMPOLINE INC.	84	MITCHELL GYMNASTICS & SCHOOL OF DANCE	224
JUSCO RHYTHMIC GYMNASTICS CLUB	84	SKYRIDERS TRAMPOLINE PLACE INC	229



Club Registration to June 30, 2015

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
INFINITY GYMNASTICS CENTRE	230	WORLD CLASS GYMNASTICS INC.	537
KINCARDINE KLASSICS	230	XPERIENCE GYMNASTICS	546
HORIZONS GYMNASTICS	237	ETOBICOKE GYMNASTICS CLUB INC.	564
DANCEMAKERS GYMNASTICS AND DANCE	242	JUST BOUNCE TRAMPOLINE CLUB INC.	567
AIRBORNE TRAMPOLINE CENTRE	247	BROCKVILLE GYMNASTICS ACADEMY & BROCKVILLE GYMNY KRICKETS	571
OLYMPIA GYMNASTICS	249	CAMBRIDGE KIPS GYMNASTICS CLUB	581
SPRING ACTION TRAMPOLINE	249	NORTH BAY APOLLO GYMNASTICS CLUB	591
BANCROFT GEMS GYMNASTICS INC.	253	MARKHAM GYMNASTIC CLUB	597
SWING, SPRING AND FLIP CLUB	261	SCARBOROUGH GYM-ELITES CLUB INC.	598
OWEN SOUND SATELLITES GYMNASTICS CLUB	263	HAMILTON MOUNTAIN GYMSTARS GYMNASTICS	605
PORT HOPE HEARTS GYMNASTICS CLUB INC.	265	EVOLUTION GYMNASTICS AURORA	608
GREATER NAPANEE GYMNASTICS CLUB (THE)	268	FLIP 'N' WICKED GYMNASTICS	608
STARFIRE GYMNASTICS	276	DISCOVERY SCHOOL OF SPORT & ART	609
EXTREME NORTH GYMNASTIC CLUB	278	KINGSTON GYMNASTICS CLUB	624
TORONTO ASPIRALS RGC	279	ALLISTON NIKOLETTES GYMNASTIC CLUB	644
HURONS GYMNASTIC CLUB INC.	306	VERTICAL ZONE TRAMPOLINE CENTRE INC.	646
TORONTO PREMIER GYMNASTIC CLUB	311	MUSKOKA LIMBERETTE GYMNASTIC CLUB INC.	661
BLENHEIM-KENT GOLDEN EAGLES GYMNASTIC CLUB	327	BOLTON GYMNASTICS	666
ADRENALINE GYMNASTICS & TRAINING CENTRE LTD.	333	HALTON HILLS GYMNASTIC CENTRE	670
HAMILTON WENTWORTH REGIONETTES	333	NORTH BAY GYMTRIX GYMNASTICS & ATHLETICS CENTRE INC	684
TIMISKAMING TUMBLERS GYMNASTICS CLUB	344	KAWARTHA GYMNASTICS CLUB	691
ALPHA GYMNASTICS ACADEMY	360	BURLINGTON BGS INC.	693
CHAMPIONS GYMNASTICS	361	GYMZONE GYMNASTICS/SUDBURY LAURELS	721
CORNWALL GYMNASTICS CLUB INC.	367	GALAXY GYMNASTICS & FITNESS INC	728
SHENDEREY GYMNASTICS UXBRIDGE	385	THUNDER BAY GYMNASTICS ASSOCIATION	731
WOOLWICH CARDINALS GYMNASTICS CLUB	392	STELLA NOVA GYMNASTICS CENTRE	758
HANOVER AERIALS GYMNASTICS CLUB	393	MARIPOSA GYMNASTICS CLUB	767
AEREO GYMNASTICS CLUB	395	CARTWHEELS GYM CENTRE INC	781
GEORGIAN BAY PHOENIX GYMNASTICS & ACRO	403	LOYALIST GYMNASTICS CLUB	820
CHATHAM INSPIRE GYMNASTICS CENTRE	411	RICHMOND HILL GYMNASTICS CLUB	821
SIMCOE GLIDERS GYMNASTICS CLUB INC.	415	KIDS SUPERGYM AURORA	823
AIRBORNE TRAMPOLINE KW	426	CALEDONIA GYMMIES INC.	839
QUANTUM NIAGARA GYMNASTICS INC	429	ALL STAR SPORTS CENTRE	848
LINDSAY GYMNASTICS CENTRE	437	TRILLIUM SCHOOL OF GYMNASTICS	905
PETAWAWA GYMNASTICS CLUB	451	PULSARS GYMNASTIC CLUB	927
ST. THOMAS ELGIN GYMNASTICS CLUB	490	NORTHERN STARS GYMNASTICS INC.	940
WOODBIDGE ACADEMY OF GYMNASTICS RECREATIONAL	505	GYM MAGIC GYMNASTICS CLUB INC.	943
ASPIRE GYMNASTICS	508	VAUGHAN RECREATIONAL GYMNASTICS	969
CLUB DE GYMNASTIQUE LES SITTELLES	510	BIRCHMOUNT GYMNASTICS CENTRE	1,017
NIAGARA FALLS LIGHTNING GYMNASTIC CLUB INC.	522	MANJAK'S GYMNASTICS LTD.	1,022



Club Registration to June 30, 2015

<u>Club Name</u>	<u>Members</u>
PICKERING ATHLETIC CENTRE INC.	1,045
FOREST CITY GYMNASTICS CLUB	1,062
GYMWORLD INC.	1,094
HAMILTON GYMNASTIC ACADEMY	1,099
SAULT STE. MARIE GYMNASTIC CLUB	1,139
BARRIE KEMPETTES GYMNASTICS CLUB	1,142
REVOLUTION GYMNASTICS AND SPORTS CENTRE	1,171
THUNDER BAY GIANT GYMNASTICS INC.	1,181
LONDON GYMNASTICS ACADEMY	1,182
AJAX ACROS GYMNASTICS CLUB	1,219
T-DOT TUMBLERS	1,226
GYMNASTICS ENERGY	1,230
QUINTE BAY GYMNASTICS CLUB INC.	1,230
WOODSTOCK GYM CLUB	1,237
NEPEAN-CORONA SCHOOL OF GYMNASTICS	1,293
UNIVERSITY OF TORONTO GYMNASTICS CLUB	1,319
BLUEWATER GYMNASTICS CLUB SARNIA INC.	1,347
FUTURES GYMNASTIC CENTRE INC.	1,347
GUELPH SAULTOS GYMNASTICS	1,378
ROSE CITY GYMNASTICS INC.	1,425
WINSTARS GYMNASTICS TRAINING CENTRE	1,571
DYNAMO GYMNASTICS INC.	1,575
TWISTERS GYMNASTICS & TRAMPOLINE CLUB	1,718
TUMBLERS GYMNASTIC CENTRE	1,816
GEMINI GYMNASTICS	1,833
GYROS GYMNASTICS	2,108
TORONTO GYMNASTICS INTERNATIONAL INC.	2,340
MILTON SPRINGERS GYMNASTICS CLUB	2,372
BURLINGTON GYMNASTICS CLUB INC.	2,663
KITCHENER-WATERLOO GYMNASTICS CLUB	2,790
OTTAWA GYMNASTICS CENTRE	2,856
GYMNASTICS MISSISSAUGA	2,904
OAKVILLE GYMNASTICS CLUB	3,094
EAST YORK GYMNASTICS CLUB	3,970
TOTALS	108,804

Club registration numbers include individuals with multiple roles who do not pay fees for these additional roles



Our Partners and Suppliers

*Many thanks to all those who have made our year
a successful one, with hopes and expectations
for many more years to come!!*



E.C. GOLD INC
DESIGN · CREATE · INSPIRE



Active Shutter Photography
www.activeshutterphotography.com



**Gymnastics
Ontario**

SPORT STARTS HERE