



2015-2016

GYMNASTICS
ONTARIO

SPORT STARTS HERE

**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 another successful year.

This year witnessed the first Level 3-5 Women's Artistic Ontario Championships which allowed an additional 1,045 young gymnasts to experience a provincial championship.

Ontario Rhythmic Gymnastics clubs hosted FIG events which gathered world top ranked gymnasts and our athletes had an opportunity to compete with and learn from the best in the world.

Other new initiatives that were extremely popular and well received by the gymnastics community included our new Facebook, Instagram and YouTube accounts as well as live streaming of all Ontario Championships.

On behalf of the Board of Directors and staff of Gymnastics Ontario, I want to congratulate our membership on a very 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 / Yuliana Korolyova
T&T Program Coordinator	Allison Tanaka
Education Coordinator	Danielle Hilliard
Membership Services Coordinator	Kristina Galloway
Marketing Coordinator	Maggie Clapperton
Events Coordinator	Jenna Gleza
Recreation Coordinator	Michelle Pothier / Lauren Cohen

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



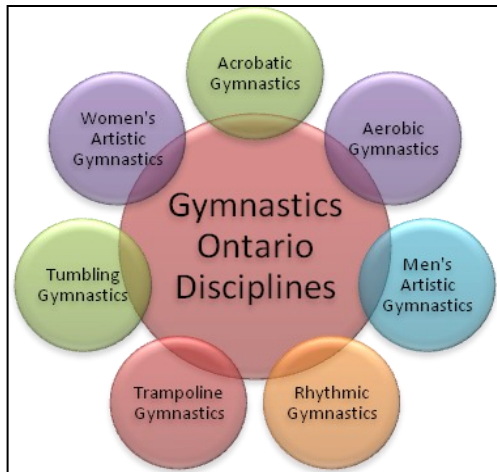
Club Support

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



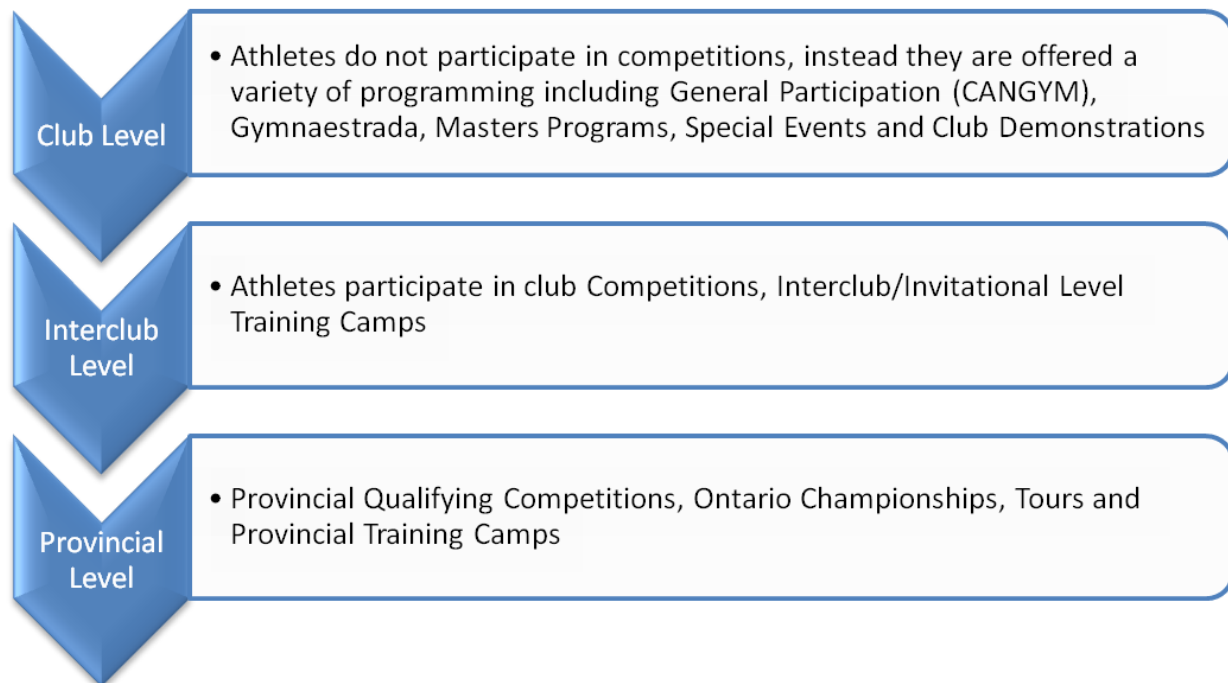
Athlete Development Pathway

Stage One: Participation and Talent Identification



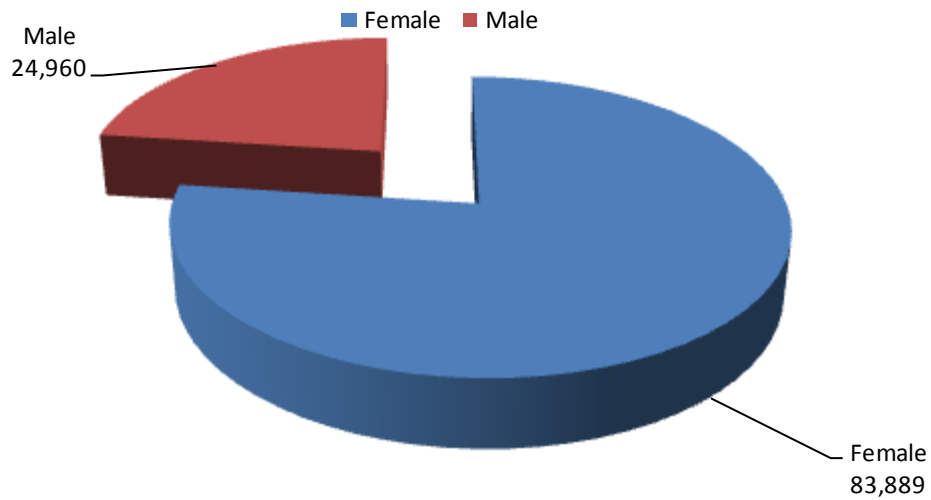
Stage Two: Selection of a Competitive Program

Stage Three: Progression through Competitive Levels



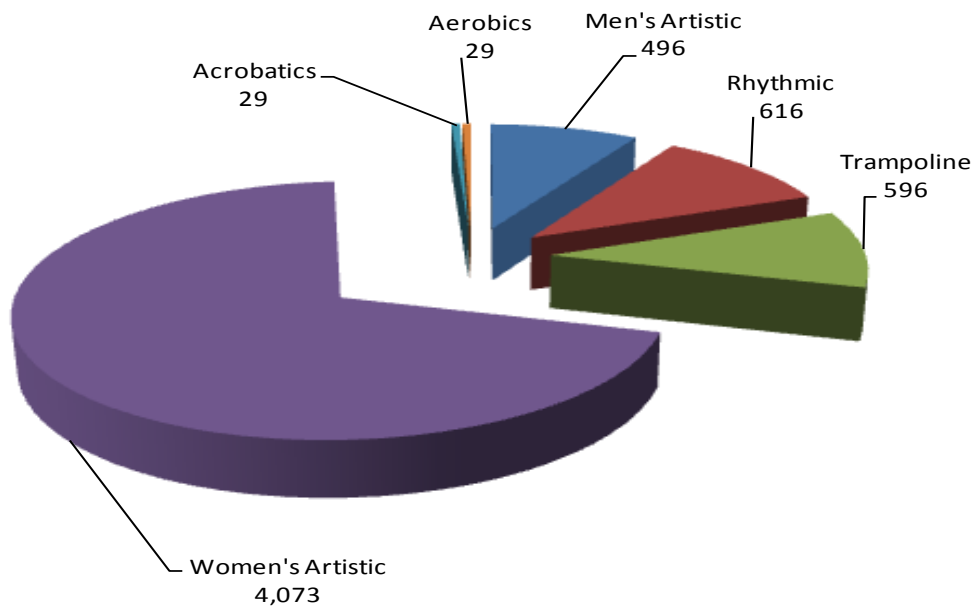
Athlete Development

Recreational ATHLETES by Gender



Competitive ATHLETES by Discipline

Men's Artistic Rhythmic Trampoline Women's Artistic Acrobatics Aerobics





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 6-13, 2016

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 AND DMT	AEROBIC	RHYTHMIC (IND)	RHYTHMIC (GROUP)	RHYTHMIC AGG
INTER - CLUB	INVITATIONAL	INTER-CLUB	INTER - CLUB	INTER-CLUB	INTER-CLUB	INTER-CLUB
LEVEL 1	ODP Ages 7-9	INTER-CLUB	LEVEL 1 (7-10)	LEVEL 1 (7-8)	LEVEL 1 (7-8)	AGG LEVEL 1 (8-10)
LEVEL 2	LEVEL 1		LEVEL 2 (11-14)	LEVEL 2 (8-10)	LEVEL 2 (8-10)	AGG LEVEL 2 (11-13)
LEVEL 3	LEVEL 2	PROVINCIAL	LEVEL 3 (15-17)	LEVEL 3 (11-12)	LEVEL 3 (1-12)	AGG LEVEL 3 (14-16)
LEVEL 4	LEVEL 3	LEVEL 1		LEVEL 4 (13-14)	LEVEL 4 (13-14)	AGG LEVEL 4 (16+)
	LEVEL 4	LEVEL 2	PROVINCIAL	LEVEL 5 (14-15)	LEVEL 5 (14-15)	AGG ADULT (30+)
PROVINCIAL	LEVEL 5	LEVEL 3	LEVEL 1 (9-10)	LEVEL 5 STAR (14+)	LEVEL 5 STAR (14+)	
LEVEL 1	LEVEL 6	LEVEL 4	LEVEL 2 (11-14)	LEVEL 6 (16+)	LEVEL 6 (16+)	PROVINCIAL
LEVEL 2	LEVEL 7		LEVEL 3 (15-17)			AGG CHILDREN (8-10)
LEVEL 3	LEVEL 8	NATIONAL		PROVINCIAL	PROVINCIAL	AGG PRENOVICE (10-12)
LEVEL 4	LEVEL 9	LEVEL 5	NATIONAL	LEVEL 1 (7-8) B	CHILD (7-8) 2	AGG NOVICE (12-14)
LEVEL 5		LEVEL 6	PRENOVICE	LEVEL 2 (8-9) A	CHILD (7-8) 3/4	AGG JUNIOR (14-16)
	PROVINCIAL	JUNIOR	NOVICE	LEVEL 2 (8-9) B	CHILD (7-8) 5	AGG SENIOR (16+)
NATIONAL	LEVEL 6	SENIOR	AGE GRP 1	LEVEL 3 (10-11) A	PRE-NOVICE (8-9) 2	
OPEN	LEVEL 7		AGE GRP 2	LEVEL 3 (10-11) B	PRE-NOVICE (8-9) 3/4	
ELITE 3	LEVEL 8		OPEN	LEVEL 4 (12-13) A	PRE-NOVICE (8-9) 5	
ELITE 4	LEVEL 9			LEVEL 4 (12-13) B	NOVICE (10-12) 2	
NOVICE	ASPIRE 1			LEVEL 4 (12-13) C	NOVICE (10-12) 3/4	
JUNIOR	ASPIRE 2			LEVEL 5 (14-15) A	NOVICE (10-12) 5	
SENIOR				LEVEL 5 (14-15) B	JUNIOR (13-15) 2	
	NATIONAL		ACROBATICS	LEVEL 5 (14-15) C	JUNIOR (13-15) 3/4	
	LEVEL 10			LEVEL 6 (16+) A	JUNIOR (13-15) 5	
	NOVICE HP		PROVINCIAL	LEVEL 6 (16+) B	SENIOR (16+) 2	
	JUNIOR HP		PROVINCIAL	LEVEL 6 (16+) C	SENIOR (16+) 3/4	
	SENIOR HP				SENIOR (16+) 5	
				NATIONAL	OPEN 4/5	
				PRE-NOVICE (9-10)		
				NOVICE (10-12)	NATIONAL	
				JUNIOR (13-15)	PRE-NOVICE (9-10) 3/4	
				SENIOR (16+)	PRE-NOVICE (9-10) 5	
					NOVICE (10-12) 3/4	
					NOVICE (10-12) 5	
					JUNIOR (13-15) 3/4	
					JUNIOR (13-15) 5	
					SENIOR (16+) 3/4	
					SENIOR (16+) 5	
					OPEN 4/5	



Athlete Development

Training Camps

Discipline	Date	Location	Event Details
WAG	Aug. 23-15	Milton	Level 1-5 Development Camp
RG	Nov. 28-15	Toronto	36 Provincial level athletes participated in training camp
Acro	Nov. 22-15	Woodbridge	37 Level 5-7 Provincial level athletes

Team Ontario Training Camps

Discipline	Date	Location	Event Details
WAG	Dec. 11-16	Mississauga	Team Ontario Training Camp for Tour to Arizona Grand Invitational
WAG	Apr. 25-16	Mississauga	Team Ontario Training Camp for Eastern Teams and Canadians CJO Teams



Athlete Development

Cups and Qualifiers

Discipline	Date	Event	Number of Participants
ACRO	Dec. 12-13, 2015	Tour Selection	N/A
ACRO	Feb. 27-28, 2016	Acro Cup 1	120
ACRO	Apr. 16-17, 2016	Acro Cup 2	139
ACRO	May 28-29, 2016	National Cup	N/A
MAG	Dec. 11-13, 2015	1st Ontario Cup	348
MAG	Jan. 29-31, 2016	2nd Ontario Cup	359
MAG	Mar. 4-6, 2016	3rd Ontario Cup	353
RG	Mar. 19-20, 2016	Elite Ontario	66
RG	Apr. 1-3, 2016	Provincial Qualifier 1	202
RG	Apr. 15-17, 2016	Eastern Championships	N/A
RG	May 6-8, 2016	Provincial Qualifier 2	232
T&T	Dec. 4-6, 2015	1st ON Cup	533
T&T	Jan. 29-31, 2016	2nd Ontario Cup	532
T&T	Mar. 4-6, 2016	3rd Cup & Elite ON	561
WAG	Nov. 15-17, 2015	Tour and EC Screening	249
WAG	Nov. 21-22, 2015	Provincial Qualifier 1	174
WAG	Nov. 21-22, 2015	Provincial Qualifier 2	213
WAG	Nov. 28-29, 2015	Provincial Qualifier 3	210
WAG	Dec. 4-6, 2015	Provincial Qualifier 4	275
WAG	Dec. 5-6, 2015	Provincial Qualifier 5	209
WAG	Jan. 23-24, 2016	Provincial Qualifier 6	216
WAG	Jan. 30-31, 2016	Provincial Qualifier 7	231
WAG	Feb. 13-14, 2016	Provincial Qualifier 9	219
WAG	Feb. 20-21, 2016	Provincial Qualifier 10	188
WAG	Feb. 27-28, 2016	Provincial Qualifier 11	183
WAG	Feb. 27-28, 2016	Provincial Qualifier 12	243
WAG	Feb. 6-7, 2016	Provincial Qualifier 8	213
WAG	Mar. 5-6, 2016	Provincial Qualifier 13	233





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
Women's Artistic	Mississauga	April 7-10, 2016	JO 6, 7, 8, 9, 10, Aspire, HP Novice, HP Junior, HP Senior	622
Men's Artistic	Mississauga	April 8-10, 2016	1, 2, 3, 4, 5, National Open, Elite 3, Elite 4, Novice, JR, SR	352
TRA / TUM Elite Ontario	Whitby	March 4-6, 2016	TRA (L5,-Senior), DMT (L5,-Senior), TUM (L5,-Senior)	116
TRA / TUM	Barrie	April 15-17, 2016	TRA (L1,-4), DMT (L1-4), TUM (L1-4)	421
Rhythmic	Etobicoke	June 10-12, 2016	All Provincial Levels	252
Acrobatic	Mississauga	May 7-8, 2016	All Provincial Levels	103
Women's Artistic	Belleville	June 9-12, 2016	JO 3-5 age 9+	1038



Coach Development

Gymnastics Ontario effectively hosted 233 NCCP coaching courses with approximately 3400 registered coaches in the 2015-2016 season. There were 50 GO Member Clubs located across Ontario that have hosted NCCP courses this past year and we would like to thank all of these hosts who provided use of their facility and equipment to help make these courses a tremendous success. To thank the clubs for their commitment, Gymnastics Ontario reinvested over \$48,000.00 back into member clubs who hosted NCCP courses through facility rental fees and complimentary participant registrations. We would like to thank all the Learning Facilitators for their time and dedication in preparing and delivering courses across the Province.

NCCP is in the process of transitioning from the old Levels system to Competition Stream courses. Artistic Gymnastics is the first of the disciplines to make this transition, with Trampoline and Rhythmic content currently in development. In this past season, NCCP courses were held for coaches involved in Artistic Gymnastics (MAG/WAG), Trampoline and Rhythmic, training over 700 registrants in the Community Stream (Foundations), over 200 coaches in Competition 1 (Introduction) courses, over 155 coaches in Level 2 Technical courses and 40 coaches in Level 3 Technical courses.

The on-line Risk Management Program continues to be mandatory for all Gymnastics Ontario coaches. In 2015-2016, Ontario had 1200 coaches complete Risk Management (Part A) and 525 coaches complete the Respect in Sport (Part B) modules.

The 2016 GO Coaching Congress conference was held at Milton Springers, which proved to be a fantastic facility for this event. 215 coaches registered and attended the conference to expand their coaching knowledge and learn from expert clinicians in their discipline.





Judges Development

Discipline	Type of Clinic	Level of Judge	City	Date	Number of Participants
WAG	Beginner Judges Course	Level 1-5/Beginner	Sudbury	June 13-14, 2015	10
WAG	Beginner Judges Course	Level 1-5/Beginner	Ottawa	June 13-14, 2015	9
WAG	Beginner Judges Course	Level 1-5/Beginner	Toronto	June 20-21, 2015	16
WAG	Beginner Judges Course	Level 1-5/Beginner	London	Sept. 19-20, 2015	10
WAG	Beginner Judges Course Exam	Level 1-5/Beginner	Sudbury	Jun. 27, 2015	10
WAG	Beginner Judges Course Exam	Level 1-5/Beginner	Ottawa	Jun. 27, 2015	9
WAG	Beginner Judges Course Exam	Level 1-5/Beginner	Toronto	Jun. 27, 2015	15
WAG	Beginner Judges Course Exam	Level 1-5/Beginner	London	Jun. 27, 2015	9
WAG	Beginner Judges Course Exam	Level 1-5/Beginner	Milton	Aug. 27, 2015	5
WAG	Maintenance Clinic	All	Mississauga	Sept. 20, 2015	19
WAG	Maintenance Clinic	All	Toronto	Sept. 27, 2015	17
WAG	Maintenance Clinic	All	Toronto	Sept. 26, 2015	18
WAG	Maintenance Clinic	All	Ottawa	Oct. 18, 2015	9
WAG	Maintenance Clinic	All	Woodstock	Oct. 17, 2015	14
WAG	Maintenance Clinic	All	Webinar	Nov. 21, 2015	7
WAG	National Course	National, Brevet	Toronto	Sept. 12-13, 2015	18
WAG	Updgrading	Level 9 to Level 10	Milton	Jun. 19, 2015	4
WAG	Travel Opportunity - Elite Canada	National 2 or higher	Halifax, NS	Feb. 4-7, 2016	1
WAG	Travel Opportunity - Gymnix	Level 9, National, Brevet	Montreal, QC	Mar. 4-7, 2015	4
WAG	Travel Opportunity - East-erns	Level 9, National, Brevet	Quebec City, QC	May 6-8, 2016	4
WAG	Travel Opportunity - Cana-dians	National, Brevet	Edmonton, AB	May 31-Jun 5, 2016	4
WAG	ODP Assessors Course/ Clinic	All	Utopia	Oct. 31, 2015	8
WAG	ODP Assessors Course/ Clinic	All	Burlington	Nov. 1, 2015	22
WAG	ODP Assessors Course/ Clinic	All	Pickering	Nov. 7, 2015	14

Judges Development

Discipline	Type of Clinic	Level of Judge	City	Date	Number of Participants
WAG	ODP Assessors Course/ Clinic	All	Ottawa	Nov. 14, 2015	14
WAG	ODP Assessors Course/ Clinic	All	London	Dec. 21, 2015	12
MAG	Beginner & Maintenance Course	Provincial	London	Nov. 8, 2015	15
MAG	Beginner & Maintenance Course	Provincial	Toronto	Nov. 8, 2015	30
MAG	Beginner & Maintenance Course	Provincial	Ottawa	Oct. 25, 2015	15
RG	Judges Course	Club/Provincial	Toronto	Nov. 15, 2015	10
ACRO	Beginner Judges Course	Beginnner	Toronto	Feb. 20, 2016	8
TRA/DMT	TRA/DMT Judging Course	Levels 1-4	Kingston	Oct 16-17, 2015	13
TUM	TUM Judging Course	Levels 1-4	Toronto	Nov. 14, 2015	3



Audited Financial Statements



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Ontario Gymnastic Federation

Financial Statements
June 30, 2016



Audited Financial Statements



October 4, 2016

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, 2016 and the statements of operations 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
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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, 2016 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, 2016

	2016 \$	2015 \$
Assets		
Current assets		
Cash	906,152	1,030,419
Short-term investments (note 3)	1,508,837	1,308,998
Accounts receivable	100,007	84,142
Inventory (note 4)	42,932	49,248
Prepaid expenses	8,337	43,000
	<u>2,566,265</u>	<u>2,515,807</u>
Property and equipment (note 5)	<u>40,355</u>	<u>15,280</u>
	<u>2,606,620</u>	<u>2,531,087</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 11)	725,981	683,474
Deferred revenue (note 6)	230,329	191,666
	<u>956,310</u>	<u>875,140</u>
Net Assets		
Unrestricted	752,310	883,947
Internally restricted		
Operating reserve (note 10)	408,000	322,000
Insurance reserve (note 10)	490,000	450,000
	<u>1,650,310</u>	<u>1,655,947</u>
	<u>2,606,620</u>	<u>2,531,087</u>
Commitments (note 7)		

Approved by the Board of Directors

Linda Clifford President Jo Sugrue Director

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



Audited Financial Statements

Ontario Gymnastic Federation

Statement of Operations and Expenses

For the year ended June 30, 2016

	2016 \$	2015 \$
Income		
Membership insurance fees	2,063,793	1,890,469
Membership program fees	1,271,188	1,192,639
NCCP fees	365,428	370,521
Club fees	293,343	286,071
Grants	211,112	226,526
User fees	159,801	153,015
Resource sales	94,656	84,632
Other	33,765	34,972
Marketing and promotion	12,299	10,203
	<u>4,505,385</u>	<u>4,249,048</u>
Expenses		
Insurance	1,958,353	1,797,565
GCG membership fees	728,829	685,261
Salaries and benefits	565,267	564,321
NCCP training	285,292	274,311
National events	262,057	137,840
Facility and office administration	163,522	151,506
Provincial events	133,258	129,227
Resources	98,161	80,919
Registration software fees	51,990	50,900
Meetings	39,068	31,668
Congress and coach training	37,235	48,773
Communication	30,147	32,881
Amortization of property and equipment	21,861	6,233
Judge training	13,884	23,508
Legal and settlement costs	8,073	3,208
Marketing and promotion	4,810	14,165
	<u>4,401,807</u>	<u>4,032,286</u>
Excess of income over expenses before the undernoted	103,578	216,762
Strategic plan initiatives - marketing (note 9)	<u>(109,215)</u>	<u>-</u>
Excess of (expenses over income) income over expenses for the year	<u>(5,637)</u>	<u>216,762</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, 2016

	2016			2015
	Internally restricted			
	Unrestricted \$	Operating reserve \$	Insurance reserve \$	Total \$
Net assets - Beginning of year	883,947	322,000	450,000	1,655,947
Excess of (expenses over income)				
income over expenses for the year	(5,637)	-	-	(5,637)
Interfund transfer (note 10)	(126,000)	86,000	40,000	-
Net assets - End of year	752,310	408,000	490,000	1,650,310

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, 2016

	2016 \$	2015 \$
Cash provided by (used in)		
Operating activities		
Excess of (expenses over income) income over expenses for the year	(5,637)	216,762
Items not affecting cash		
Amortization of property and equipment	21,861	6,233
Loss on disposal of assets	771	-
	<u>16,995</u>	<u>222,995</u>
Changes in working capital items		
Accounts receivable	(15,865)	6,882
Inventory	6,316	(7,770)
Prepaid expenses	34,663	(19,446)
Accounts payable and accrued liabilities	42,507	142,952
Deferred revenue	38,663	1,023
	<u>106,284</u>	<u>123,641</u>
	<u>123,279</u>	<u>346,636</u>
Investing activities		
Purchase of property and equipment	(47,707)	-
Purchase of short-term investments	(199,839)	(328,589)
	<u>(247,546)</u>	<u>(328,589)</u>
Change in cash during the year	<u>(124,267)</u>	<u>18,047</u>
Cash - Beginning of year	<u>1,030,419</u>	<u>1,012,372</u>
Cash - End of year	<u>906,152</u>	<u>1,030,419</u>

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



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2016

1 Nature of 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.

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.

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 revenue recognition, which includes government grants. Operating grants are recorded as income in the year to which they relate.

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 operations 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 2016 to March 2017 is \$204,579 (2015 - April 2015 to March 2016 is \$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.



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2016

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.

Property and equipment

Property and equipment are recorded at cost less accumulated amortization, net of any impairment loss. Amortization is provided at the following annual rates, which will substantially amortize the cost of the assets over their useful lives as follows:

Computer equipment	straight-line over five years
Office equipment	straight-line over five years
Leasehold improvements	straight-line over lease term

The Federation assesses its long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable and exceeds its projected undiscounted future net cash flows. When impairment is determined to exist, the impaired long-lived assets are written down to their fair value and the writedown is recognized in the statement of operations and expenses.

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 records cash, accounts receivable, accounts payable and accrued liabilities at amortized cost. Initial measurement of the company's financial instruments is at fair value.

Financial assets are tested for impairment at the end of each reporting period when there are indications the assets may be impaired.

3 Short-term investments

Short-term investments consist of guaranteed investment certificates with a fixed income rate of 0.79% (2015 - 1.10%) and maturity dates ranging between November 2016 and December 2016 (2015 - November 2015 and December 2015).

Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2016

4 Inventory

	2016 \$	2015 \$
Promotional	33,518	41,386
Educational resources	9,414	7,862
	<u>42,932</u>	<u>49,248</u>

Included in competitions, tours and training camps, marketing and promotion and educational resource expenses is \$194,804 (2015 - \$183,501) of inventory expensed during the year. No amounts were provided for in either the current year or prior fiscal year.

5 Property and equipment

	2016		2015	
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Computer equipment	119,611	105,405	14,206	9,388
Office equipment	52,854	45,346	7,508	3,578
Leasehold improvements	31,067	12,426	18,641	2,314
	<u>203,532</u>	<u>163,177</u>	<u>40,355</u>	<u>15,280</u>

6 Deferred revenue

	2016 \$	2015 \$
Balance - Beginning of year	191,666	190,643
Amounts received during the year relating to subsequent periods	230,329	191,666
Revenue recognized during the year	<u>(191,666)</u>	<u>(190,643)</u>
Balance - End of year	<u>230,329</u>	<u>191,666</u>



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2016

7 Commitments

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

	\$
2017	65,909
2018	64,251
2019	66,119
2020	67,988
2021	35,984
	<u>300,251</u>

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 \$131,235 (2015 - \$119,050) and expenses incurred amounted to \$2,611 (2015 - \$1,612).

As at June 30, 2016, these member clubs had prepaid membership fees relating to the 2015/2016 membership year in the amount of \$4,765 (2015 - \$4,762) and the Federation owed these clubs a total of \$nil (2015 - \$nil).

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

9 Strategic plan initiatives - marketing

In 2015, the Board of Directors approved a budget of \$450,000 on marketing initiatives related to the 2013 - 2017 strategic plan to be funded by the unrestricted surplus.

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, 2016, the combined internally restricted reserves amounted to \$898,000 (2015 - \$772,000), which reflect a cumulative transfer of \$298,414 (2015 - \$298,414) from the special assessment fee and net interfund transfers of \$599,586 (2015 - \$473,586) from regular operations.



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2016

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, \$56,969 (2015 - \$35,093) is included in accounts payable and accrued liabilities.

12 Risk management of financial instruments

The significant risks the Federation's financial instruments are exposed to are credit risk and liquidity risk.

Credit risk

Credit risk is the risk one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. Management of the Federation feels it is not exposed to any significant credit risk.

Liquidity risk

Liquidity risk is the risk the Federation will encounter difficulty in raising funds to meet its financial commitments. Management ensures sufficient liquidity is maintained by regular monitoring of cash flow requirements.

13 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, 2016

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
TAYLAR GYMNASTICS INC.	0	SYNERGY GYMNASTICS CLUB	106
JUMP TRAMPOLINE CLUB	3	OTTAWA RHYTHMIC GYMNASTICS CLUB	107
FINESSE RHYTHMIC GYMNASTICS CLUB	4	GYMNASTIC GIANTS INC.	111
G.R. RHYTHMIC SPORTIVE	13	RHYTHMIC GEMSTONES OF LONDON	111
RHYTHMIC ELITE CENTRE	14	WOODBIDGE ACADEMY OF GYMNASTICS	114
VIVA RHYTHMIC GYMNASTICS CENTRE (VIVA RGC)	14	SUNSET GYMNASTICS CLUB OF DRYDEN	116
DURHAM WHIZ KIDS GYMNASTICS ACADEMY	21	PASSION TO FITNESS	118
KINGSTON AEROS TRAMPOLINE CLUB	21	GCGC (GLOUCESTER COMMUNITY CHALLENGERS)	119
NATIONAL CAPITAL BOYS COMPETITIVE GYMNASTICS ACADEMY	21	PIROUETTE RHYTHMIC GYMNASTICS CLUB	122
SUDBURY SALTO GYMNASTICS CLUB	31	RED LAKE DISTRICT MAT CATS GYMNASTIC CLUB	122
SAULT YMCA GYMNASTICS	32	CORE TRAINING GYMNASTICS CENTRE INC.	130
A.S.F. GYMNASTICS CLUB (CLUB ID 478)	35	GOLD MEDAL GYMNASTICS INC.	132
KALEV ESTIENNE	36	YORK GYMNASTICS CLUB	137
TRILLIUM RHYTHMIC TORONTO	37	ACADEMY OF SPORT AND FITNESS INC.	159
SHENDERREY GYMNASTICS INSTITUTE	40	NORWELL COBRAS GYMNASTICS CLUB	167
TORONTO RG	41	OLYMPIUM RHYTHMIC GYMNASTICS CLUB	168
MISSISSAUGA NEWNORTH RHYTHMIC GYMNASTICS CLUB	44	FORT HENRY GYMNASTICS CLUB	173
SALTOS ATHLETICS (PERTH) INC.	44	BRANTFORD GYMNASTICS ACADEMY	177
SALUT RG	45	MITCHELL GYMNASTICS & SCHOOL OF DANCE	178
EXPRESSIA RHYTHMIC TRI-CITY GYMNASTICS CLUB	49	SHENDERREY GYMNASTICS CENTRE LTD	190
CHAPLEAU GYMNASTIC CLUB	61	YORK STARS RHYTHMIC GYMNASTICS CLUB INC.	191
SAMPO RHYTHMIC GYMNASTICS CLUB	63	CHAMPIONS GYMNASTICS	193
OAA	66	TUMBLE TOT CO. & TORNADOS GYMNASTICS (THE)	196
GRAND RIVER GYMMIES	75	ANTI-GRAVITY TRAMPOLINE INC.	199
HIGH FLYERS GYMNASTICS INC.	76	AIRBORNE TRAMPOLINE NORTH	201
NIAGARA ACRO CATS	79	JUNGLE GYM GYMNASTICS	201
AIR GLIDERS TRAMPOLINE CLUB	83	GLOBAL GYMNASTICS CLUB	203
SILHOUETTES OF YORK RHYTHMIC GYMNASTICS CLUB	83	OPTIMIST SALTOS GYMNASTICS OF PARRY SOUND	205
RHYTHMIC WAVES GYMNASTIC CLUB	84	AIRBORNE TRAMPOLINE CLUB WOODBRIDGE	206
SMITHS FALLS GYM STARS GYMNASTICS CLUB	86	SKYRIDERS TRAMPOLINE PLACE INC	208
CORONA COMPETITIVE GYMNASTIC GROUP	88	DANCEMAKERS GYMNASTICS AND DANCE	213
VAUGHAN GYMNASTICS CLUB	92	KENORA AERIALETES GYMNASTICS CLUB	214
JUSCO RHYTHMIC GYMNASTICS CLUB	93	G.O. UNATTACHED CLUB	215
SIOUX LOOKOUT GYMNASTICS CLUB	96	CAYUGA GYMNASTICS CLUB INC.	217
DYNAMO GYMNASTICS SPORTS CENTRE INC.	98	GYMKATS	221
WOOLWICH CARDINALS GYMNASTICS CLUB	99	WALLACEBURG FLYING WS GYMNASTICS CLUB	228
RITMIKA RHYTHMIC GYMNASTICS CLUB	100	KINCARDINE KLASSICS	243
MARATHON RECREATIONAL GYMNASTICS CLUB	101	LAWS OF MOTION	245
TRISTAR GYMNASTICS CLUB	105	WHITBY GYMNASTICS AND CIRCUS CENTRE INC	245

Club Registration to June 30, 2016

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
BANCROFT GEMS GYMNASTICS INC.	248	NORTH BAY APOLLO GYMNASTICS CLUB	544
ADRENALINE GYMNASTICS & TRAINING CENTRE LTD.	251	ETOBICOKE GYMNASTICS CLUB INC.	564
RUSSELL RAINBOW GYMNASTICS CLUB	263	BROCKVILLE GYMNASTICS ACADEMY & BROCKVILLE GYMNY KRICKETS	565
OWEN SOUND SATELLITES GYMNASTICS CLUB	267	THUNDER BAY GYMNASTICS ASSOCIATION	575
KANATA RHYTHMIC SPORTIVE GYMNASTICS CLUB	270	HAMILTON MOUNTAIN GYMSTARS GYMNASTICS INC.	582
NORTHUMBERLAND GYMNASTICS CENTRE	282	OLYMPIA GYMNASTICS	583
STARFIRE GYMNASTICS	287	JUST BOUNCE TRAMPOLINE CLUB INC.	602
PORT HOPE HEARTS GYMNASTICS CLUB INC.	293	ST. THOMAS ELGIN GYMNASTICS CLUB	610
TORONTO ASPIRALS RGC	295	XPERIENCE GYMNASTICS	615
EXTREME NORTH GYMNASTIC CLUB	298	DISCOVERY SCHOOL OF SPORT & ART	619
SWING, SPRING AND FLIP CLUB	300	BOLTON GYMNASTICS	621
SPRING ACTION TRAMPOLINE	311	WORLD CLASS GYMNASTICS INC.	652
HAMILTON WENTWORTH REGIONETTES	336	VERTICAL ZONE TRAMPOLINE CENTRE INC.	667
HORIZONS GYMNASTICS	336	LINDSAY GYMNASTICS CENTRE	668
LONDON BEJE GYMNASTICS	336	SCARBOROUGH GYM-ELITES CLUB INC.	675
TIMISKAMING TUMBLERS GYMNASTICS CLUB	336	MARKHAM GYMNASTIC CLUB	685
GREATER NAPANEE GYMNASTICS CLUB (THE)	341	ALLISTON NIKOLETTES GYMNASTIC CLUB	687
INFINITY GYMNASTICS CENTRE	348	HALTON HILLS GYMNASTIC CENTRE	696
CORNWALL GYMNASTICS CLUB INC.	359	KINGSTON GYMNASTICS CLUB	707
ULTIMATE GYMNASTICS	360	ASPIRE GYMNASTICS	725
GEORGIAN BAY PHOENIX GYMNASTICS & ACRO	390	CALEDONIA GYMMIES INC.	742
CHATHAM INSPIRE GYMNASTICS CENTRE	400	FLIP 'N' WICKED GYMNASTICS	761
SHENDEREY GYMNASTICS UXBRIDGE	406	GLENDON GYMNASTICS	767
SIMCOE GLIDERS GYMNASTICS CLUB INC.	410	KIDS SUPERGYM AURORA	777
GYMZONE GYMNASTICS/SUDBURY LAURELS	418	NORTH BAY GYMTRIX GYMNASTICS & ATHLETICS CENTRE INC	779
TORONTO PREMIER GYMNASTIC CLUB	441	CARTWHEELS GYM CENTRE INC	786
HANOVER AERIALS GYMNASTICS CLUB	449	MARIPOSA GYMNASTICS CLUB	805
AEREO GYMNASTICS CLUB	460	GYMWORLD INC.	818
ALPHA GYMNASTICS ACADEMY	460	MUSKOKA LIMBERETTE GYMNASTIC CLUB INC.	829
HURONS GYMNASTIC CLUB INC.	471	STELLA NOVA GYMNASTICS CENTRE	840
CAMBRIDGE KIPS GYMNASTICS CLUB	475	KAWARTHA GYMNASTICS CLUB	843
BURLINGTON BGS INC.	487	RICHMOND HILL GYMNASTICS CLUB	852
QUANTUM NIAGARA GYMNASTICS INC	503	GALAXY GYMNASTICS & FITNESS INC	871
AIRBORNE TRAMPOLINE KW	505	PULSARS GYMNASTIC CLUB	957
NIAGARA FALLS LIGHTNING GYMNASTIC CLUB INC.	509	NORTHERN STARS GYMNASTICS INC.	977
PETAWAWA GYMNASTICS CLUB	515	T-DOT TUMBLERS	986
WOODBIDGE ACADEMY OF GYMNASTICS RECREATIONAL	515	LOYALIST GYMNASTICS CLUB	994
BLENHEIM-KENT GOLDEN EAGLES GYMNASTIC CLUB	517	VAUGHAN RECREATIONAL GYMNASTICS	1,031
EVOLUTION GYMNASTICS AURORA	524	GYM MAGIC GYMNASTICS CLUB INC.	1,045
CLUB DE GYMNASTIQUE LES SITTELLES	530		



Club Registration to June 30, 2016

<u>Club Name</u>	<u>Members</u>
AJAX ACROS GYMNASTICS CLUB	1,057
HAMILTON GYMNASTIC ACADEMY	1,068
TRILLIUM SCHOOL OF GYMNASTICS	1,074
ALL STAR SPORTS CENTRE	1,085
SAULT STE. MARIE GYMNASTIC CLUB	1,121
UNIVERSITY OF TORONTO GYMNASTICS CLUB	1,137
GYMNASTICS ENERGY	1,155
THUNDER BAY GIANT GYMNASTICS INC.	1,166
BIRCHMOUNT GYMNASTICS CENTRE	1,169
FOREST CITY GYMNASTICS CLUB	1,182
BARRIE KEMPETTES GYMNASTICS CLUB	1,200
MANJAK'S GYMNASTICS LTD.	1,216
NEPEAN-CORONA SCHOOL OF GYMNASTICS	1,217
GUELPH SAULTOS GYMNASTICS	1,223
REVOLUTION GYMNASTICS AND SPORTS CENTRE	1,331
WOODSTOCK GYM CLUB	1,342
BLUEWATER GYMNASTICS CLUB SARNIA INC.	1,350
PICKERING ATHLETIC CENTRE INC.	1,362
LONDON GYMNASTICS ACADEMY	1,400
WINSTARS GYMNASTICS TRAINING CENTRE	1,586
KANATA GYMNOsphere CORPORATION	1,629
ROSE CITY GYMNASTICS INC.	1,664
QUINTE BAY GYMNASTICS CLUB INC.	1,691
DYNAMO GYMNASTICS INC.	1,755
TWISTERS GYMNASTICS & TRAMPOLINE CLUB	1,888
GEMINI GYMNASTICS	1,901
TUMBLERS GYMNASTIC CENTRE	1,950
GYROS GYMNASTICS	2,236
FUTURES GYMNASTIC CENTRE INC.	2,479
MILTON SPRINGERS GYMNASTICS CLUB	2,511
TORONTO GYMNASTICS INTERNATIONAL INC.	2,577
BURLINGTON GYMNASTICS CLUB INC.	2,801
KITCHENER-WATERLOO GYMNASTICS CLUB	2,850
OTTAWA GYMNASTICS CENTRE	2,875
OAKVILLE GYMNASTICS CLUB	3,133
GYMNASTICS MISSISSAUGA	3,158
EAST YORK GYMNASTICS CLUB	4,088
TOTALS	119,205

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



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



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