

2016-2017



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.

The Federation enjoyed a 6% increase in membership numbers from the 2015-2016 season and welcomed three new clubs.

All of our disciplines were very active and provided great opportunities to Ontario's gymnasts.

To name just a few, the second annual Level 3-5 Women's Artistic Ontario Championship experienced an increase in participation exposing an additional 300 gymnasts to a provincial championship.

Ontario Gymnaestrada 2017 hosted over 250 participants from 13 clubs over the two day event, a dramatic increase over the previous year's participation.

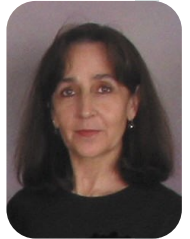
Michael Kuhn, Olympic Coach from Germany facilitated a three day trampoline training camp in Richmond Hill.

Ontario dominated at the Rhythmic Gymnastics 2017 National Championships, bring home gold, silver and bronze medals.

Ontario had 8 rhythmic judges, 7 men's judges and 2 acrobatic judges pass FIG certification for the 2016-2020 cycle.

And there are many more great accomplishment that you will see in the pages of the Annual Report.

I would like to thank our volunteers, board, staff and the entire gymnastics community for the support and continued commitment to the Federation. We are very excited as we move into 2018 to celebrate Gymnastics Ontario's 50th Anniversary.



*Cheers - Linda*

Linda Clifford  
President, Gymnastics Ontario

## Board of Directors

President	Linda Clifford
Secretary, Policies & Procedures	Angel Crossman
Treasurer	Barbara Bergeron
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
Director at Large	Jeff McCabe

## 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	Danielle Hilliard
Membership Services Coordinator	Kristina Galloway
Events Coordinator	Jenna Gleza
Recreation Coordinator	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

- Registration Management System
- Employee Benefits Program
- NCCP On-line Registration
- 3rd Level Consulting Communications
- Insurance Coverage
- Beyond the Scores (WAG and MAG)
- Integrated Sports Systems - Meet Management (T & T)







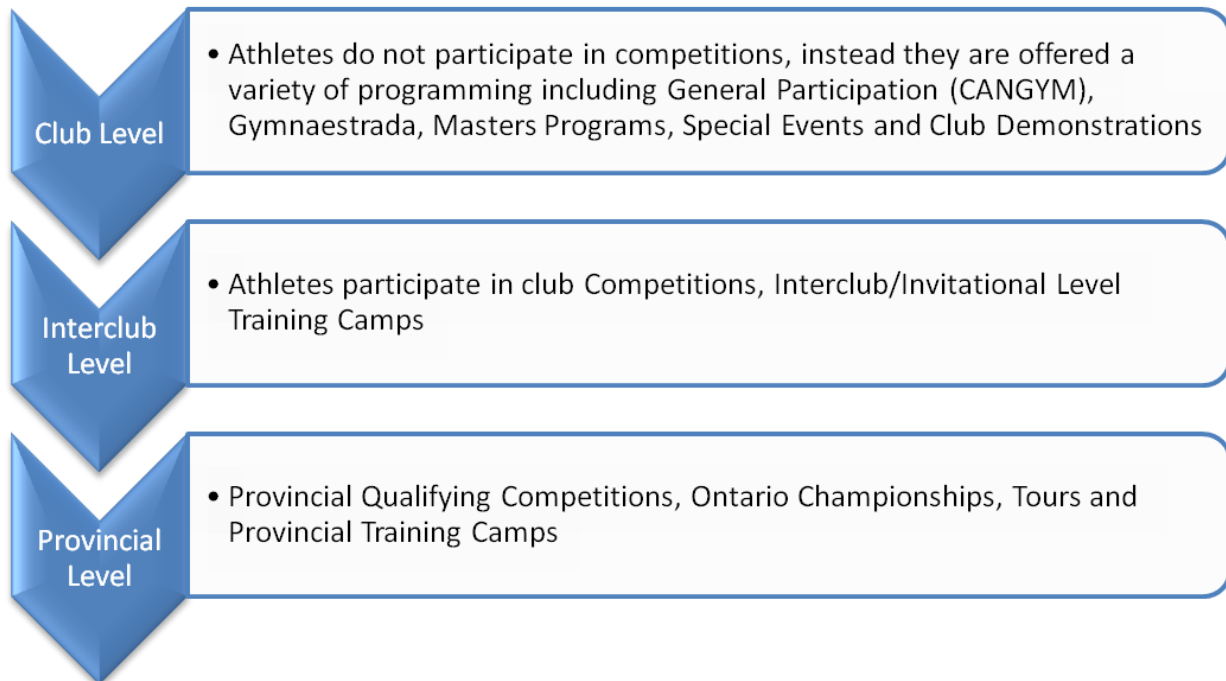
# Athlete Development Pathway

## Stage One: Participation and Talent Identification



## Stage Two: Selection of a Competitive Program

## Stage Three: Progression through Competitive Levels



# Athlete Development

## **CANGYM Program**

The current CANGYM Program binder is bilingual and comes complete with 5 distinct badge description sections outlining the skills in each level. The Program binder 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 program is endorsed by Olympic Champion, Kyle Shewfelt.

The CANGYM Program is currently undergoing a complete revitalization. Gymnastics Canada has created a CanGym Resource Team, which includes members from across the country, including a representative from Gymnastics Ontario. To date, the program philosophy statement has been updated and a technical contractor team has been announced. The project is expected to take 3-5 years to complete from its initiation in February 2017.

New CANGYM Program philosophy statement: "CanGym is a nationally recognized program that unites participants, coaches, clubs, and communities of all gymnastics disciplines. Utilizing an inclusive and developmentally appropriate approach, the CanGym program empowers participants to build a foundation of physical competence and confidence to enjoy a lifetime of healthy, active living."

## **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 12-18, 2017**

Gymnastics Ontario supports and promotes *Canadian Gymnastics Week*, a National initiative that has clubs from across the country participating in demonstrations inside their clubs, in public spaces, and in some cases taking gymnastics to the streets. The event has received proclamation from Mayors across Ontario yearly and supports the promotion of a fun environment for gymnasts of all ages to demonstrate their abilities and commitment to their gymnastics programs.

The 2017 Canadian Gymnastics Week event utilized the 7 Fundamental Movement Patterns over a 7 day social media contest, promoting one FMP each day. The daily FMP themes were well received and Ontario clubs were engaged throughout the week. Gymnastics for all ... Gymnastics for Life !





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	Participants
WAG	Aug. 28-16	Milton	Development Camp #1	17 athletes, 27 coaches
WAG	Jan 9-17	Toronto	Development Camp #2	24 athletes, 37 coaches
WAG	Mar 6-17	Etobicoke	Development Camp #3	22 athletes, 15 coaches
TNT	Oct. 1-2-16	Kingston	L1/L2 - Trampoline & DMT	57 athletes
TNT	Oct 22-23-16	Kingston	L3/L4 - Trampoline & DMT	59 athletes
TNT	Nov 5-6-16	Kingston	L4-L6 - Trampoline & DMT	36 athletes
TNT	Nov 26-17-16	Kingston	L2-Senior - DMT	61 athletes
TNT	Jan 5-7-17	Richmond Hill	L6, Jr, Sr - Trampoline	30 athletes
TNT	Jan 14-15-17	Mississauga	L1-L3 - Tumbling	51 athletes

## Team Ontario Training Camps

Discipline	Date	Location	Event Details	# of athletes
RG	27/11/2016	Vaughan	Provincial Training Camp (Levels 2-6)	51
RG	18/02/2017	Scarborough	National Training Camp	37
ACRO	04/12/2016	Ajax	Provincial Training Camp (Levels 5-7)	27
WAG	12/12/2016	Mississauga	Pre-Tour Training Camp	45
WAG	21/04/2017	Mississauga	Pre-Easterns Training Camp	54
WAG	21/04/2017	Mississauga	Pre-Canadians Training Camp	15





# Athlete Development

## Cups and Qualifiers

Date	Discipline	Event/Type	Number of Participants
Feb. 18-19, 2017	ACRO	Cup 1	171
March 11-12, 2017	ACRO	Cup 2	140
April 22-23, 2017	ACRO	Ontario Championships	139
Dec. 9-11, 2016	MAG	1st Cup	354
Jan. 27-29, 2017	MAG	2nd Cup	359
March 3-5, 2017	MAG	3rd Cup	345
April 7-9, 2017	MAG	MAG Ontario Championships	353
March 24-26, 2017	RG	Qualifier 1	202
April 1-2, 2017	RG	Elite Ontario	68
April 22-23, 2017	RG	Eastern Regionals	184
May 5-7, 2017	RG	Qualifier 2	223
June 9-11, 2017	RG	Ontario Championships	190
Nov. 20, 2017	T&T	Tour	110
Feb. 10-12, 2017	T&T	1st Cup	613
April 7-9, 2017	T&T	2nd Cup	590
April 28-30, 2017	T&T	3rd Cup	565
May-27-17	T&T	Elite Ontario	128
Jun 9-11, 2017	T&T	Ontario Championships	422
Nov 11-13, 2016	WAG	Tour	256
Nov. 25-27, 2016	WAG	Level 6-10 Qualifier	223
Dec. 2-4, 2016	WAG	Level 6-10 Qualifier & EC2	287
Dec. 9-11, 2016	WAG	Level 1-10 Qualifying Invitational	280
Dec. 9-11, 2016	WAG	Level 6-10 Qualifier	380
Jan 19-22, 2017	WAG	Level 1-10 Qualifying Invitational	404
Jan. 27-29, 2017	WAG	Level 1-10 Qualifying Invitational	386
Jan. 27-29, 2017	WAG	Level 6-10 Qualifier	134
Feb. 3-5, 2017	WAG	Level 1-10 Qualifying Invitational	376
Feb. 3-5, 2017	WAG	Level 3-10 Qualifier	581
Feb. 9-12, 2017	WAG	Level 1-10 Qualifying Invitational	618
Feb. 10-12, 2017	WAG	Level 6-10 Qualifier	201

# Athlete Development

## Cups and Qualifiers (Cont'd)

Date	Discipline	Event/Type	Number of Participants
Feb. 17-19, 2017	WAG	Level 1-10 Qualifying Invitational	383
Feb. 17-19, 2017	WAG	Level 3-10 Qualifier	435
Feb. 18-19, 2017	WAG	Level 1-6 Qualifying Invitational	186
Feb. 24-26, 2017	WAG	Level 2-10 Qualifying Invitational	245
Feb. 24-26, 2017	WAG	Level 1-10 Qualifying Invitational	858
Feb. 24-26, 2017	WAG	Level 6-10 Qualifier	n/a
Mar 3-5, 2017	WAG	Level 1-10 Qualifying Invitational	286
Mar 3-5, 2017	WAG	Level 6-10 Qualifier	337
Mar 3-5, 2017	WAG	Level 1-5 Qualifying Invitational	273
Mar 4-5, 2017	WAG	Level 1-5 Qualifying Invitational	315
Mar 16-19, 2017	WAG	Level 1-10 Qualifying Invitational	102
Mar 24-26, 2017	WAG	Level 1-10 Qualifying Invitational	330
Mar 24-26, 2017	WAG	Level 3-5 Qualifying Invitational	554
Mar 24-26, 2017	WAG	Level 1-10 Qualifying Invitational	n/a
Mar 30 - Apr 2, 2017	WAG	Level 1-6 Qualifying Invitational	571
Mar 30 - Apr 2, 2017	WAG	Level 1-6 Qualifying Invitational	611
Apr 1-2, 2017	WAG	Level 3-5 Qualifying Invitational	297
Apr 6-10, 2017	WAG	WAG Ontario Championship	814
Apr 20-23, 2017	WAG	Level 1-6 Qualifying Invitational	650
Apr 21-23, 2017	WAG	Level 1-5 Qualifying Invitational	246
Apr 21-23, 2017	WAG	Level 1-5 Qualifying Invitational	425
Apr 28-30, 2017	WAG	Level 1-9 Qualifying Invitational	571
Apr 28-30, 2017	WAG	Level 1-10 Qualifying Invitational	697
Apr 28-30, 2017	WAG	Level 1-8 Qualifying Invitational	345
Jun 1-4, 2017	WAG	Ontario Championships (Level 3-5)	1341



# 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

Championship	City	Date	Training to Compete Category	Number of Athletes
Women's Artistic	Toronto	April 6-10, 2017	JO 6, 7, 8, 9, 10, Aspire, HP Nov- ice, HP Junior, HP Senior	814
Men's Artistic	Toronto	April 7-9, 2017	1, 2, 3, 4, 5, National Open, Elite 3, Elite 4, Novice, JR, SR	353
TRA/TUM Elite On- tario	Pickering	May 27, 2017	TRA (L5,-Senior), DMT (L5,- Senior), TUM (L5,-Senior)	128
TRA / TUM	Barrie	June 9-11, 2017	TRA (L1,-4), DMT (L1-4), TUM (L1 -4)	422
Rhythmic	Markham	June 9-11, 2017	All Provincial Levels	190
Acrobatic	Pickering	April 22-23, 2017	All Provincial Levels	139
Women's Artistic	London	June 1-4, 2017	JO 3-5 age 9+	1,341
RG Elite Ontario	Etobicoke	April 1-2, 2017		68



# Coach Development

Gymnastics Ontario effectively hosted 230 NCCP coaching courses with approximately 4376 registered coaches in the 2016-2017 season. There were 52 GO Member Clubs located across Ontario that have hosted NCCP courses this past year and we would like to thank all clubs 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 almost \$54,000.00 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 still in a transitional process from the old NCCP Levels system to Community Sport and Competition Stream courses. Level 1 has been entirely phased out across all disciplines. There were over 2,850 coaches that registered and attended Foundations courses this season.

Artistic Gymnastics was 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 Artistic Gymnastics coaches (MAG/WAG) in Competition 1 and 2 and a Competition 3 pilot course was held in Mississauga this past September 2017. Level 2 and Level 3 Technical courses are still being offered for Trampoline and Rhythmic coaches.

The on-line Risk Management Program continues to be mandatory for all Gymnastics Ontario coaches. In 2016-2017, Ontario had 1187 coaches complete Risk Management (Part A) and 529 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. There was a total of 224 coaches registered and in attendance 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	Ottawa	07/01/2017	15
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Milton	28/08/2016	26
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Toronto	17/09/2016	21
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Toronto	25/09/2016	23
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Ottawa	01/10/2016	19
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Kitchener	02/10/2016	19
WAG	Maintenance Clinic	All Level 1-5, Level 1-9, Level 10, National & Bre-vet	Webinar (Northern Judges)	06/11/2016	7
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Minesing	30/10/2016	9
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Pickering	29/10/2016	9
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Burlington	06/11/2016	9
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	London	30/11/2016	7
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Burlington	29/12/2016	8
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Ottawa	03/01/2017	6
WAG	ODP Assessor Course	All (A1 – new assessors, A2 returning, CA- chief assessors)	Ajax	13/03/2017	8
MAG	Beginners Judges Course	Level 1	London	23/10/2016	1
MAG	Maintenance Clinic	Level 2-4	London	23/10/2016	7
MAG	Beginners Judges Course	Level 1	Toronto	06/11/2016	18
MAG	Maintenance Clinic	Level 2-4	Toronto	06/11/2016	18
MAG	Beginners Judges Course	Level 1	Ottawa	06/11/2016	9
MAG	Maintenance Clinic	Level 2-4	Ottawa	06/11/2016	13



# Audited Financial Statements



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## Ontario Gymnastic Federation

Financial Statements  
**June 30, 2017**



# Audited Financial Statements



October 12, 2017

## 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, 2017 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, 2017 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, 2017

	2017 \$	2016 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash	2,584,708	906,152
Short-term investments (note 3)	-	1,508,837
Accounts receivable	109,611	100,007
Inventory (note 4)	44,990	42,932
Prepaid expenses	115,845	8,337
	<u>2,855,154</u>	<u>2,566,265</u>
<b>Property and equipment (note 5)</b>	<u>41,230</u>	<u>40,355</u>
	<u>2,896,384</u>	<u>2,606,620</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities (note 11)	908,154	725,981
Deferred revenue (notes 6 and 8)	320,045	230,329
	<u>1,228,199</u>	<u>956,310</u>
<b>Net Assets</b>		
<b>Unrestricted</b>	715,185	752,310
<b>Internally restricted</b>		
Operating reserve (note 10)	416,000	408,000
Insurance reserve (note 10)	537,000	490,000
	<u>1,668,185</u>	<u>1,650,310</u>
	<u>2,896,384</u>	<u>2,606,620</u>
<b>Commitments (note 7)</b>		

Approved by the Board of Directors

Linda Clifford President [Signature] 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, 2017

	2017 \$	2016 \$
<b>Income</b> (note 8)		
Membership insurance fees	2,164,531	2,063,793
Membership program fees	1,614,024	1,271,188
NCCP fees	358,102	365,428
Club fees	303,673	293,343
Grants	212,079	211,112
User fees	172,983	159,801
Resource sales	106,179	94,656
Other	19,145	33,765
Marketing and promotion	9,960	12,299
	<u>4,960,676</u>	<u>4,505,385</u>
<b>Expenses</b>		
Insurance	2,146,108	1,958,353
GCG membership fees	1,011,621	728,829
Salaries and benefits	556,686	565,267
NCCP training (notes 4 and 8)	267,322	285,292
Facility and office administration	197,974	163,522
National events	191,535	262,057
Provincial events (note 8)	167,334	133,258
Resources (note 4)	107,651	98,161
Congress and coach training	47,402	37,235
Meetings	32,518	39,068
Communication	23,164	30,147
Registration software fees	20,107	51,990
Judge training	9,200	13,884
Amortization of property and equipment	6,863	21,861
Legal and settlement costs	4,865	8,073
Marketing and promotion	4,117	4,810
	<u>4,794,467</u>	<u>4,401,807</u>
<b>Excess of income over expenses before the undernoted</b>	166,209	103,578
<b>Strategic plan initiatives</b> (note 9)	<u>148,334</u>	<u>109,215</u>
<b>Excess of income over expenses (expenses over income) for the year</b>	<u>17,875</u>	<u>(5,637)</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, 2017

	2017			2016
	Internally restricted			
	Unrestricted \$	Operating reserve \$	Insurance reserve \$	Total \$
<b>Net assets - Beginning of year</b>	752,310	408,000	490,000	1,650,310
Excess of income over expenses (expenses over income) for the year	17,875	-	-	17,875
Interfund transfers (note 10)	(55,000)	8,000	47,000	-
<b>Net assets - End of year</b>	<b>715,185</b>	<b>416,000</b>	<b>537,000</b>	<b>1,668,185</b>

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, 2017

	2017 \$	2016 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of income over expenses (expenses over income) for the year	17,875	(5,637)
Items not affecting cash		
Amortization of property and equipment	6,863	21,861
Loss on disposal of assets	-	771
	<u>24,738</u>	<u>16,995</u>
Changes in working capital items		
Accounts receivable	(9,604)	(15,865)
Inventory	(2,058)	6,316
Prepaid expenses	(107,508)	34,663
Accounts payable and accrued liabilities	182,173	42,507
Deferred revenue	89,716	38,663
	<u>152,719</u>	<u>106,284</u>
	<u>177,457</u>	<u>123,279</u>
<b>Investing activities</b>		
Purchase of property and equipment	(7,738)	(47,707)
Proceeds on redemption of short-term investments	1,508,837	-
Purchase of short-term investments	-	(199,839)
	<u>1,501,099</u>	<u>(247,546)</u>
<b>Change in cash during the year</b>	<b>1,678,556</b>	<b>(124,267)</b>
<b>Cash - Beginning of year</b>	<b>906,152</b>	<b>1,030,419</b>
<b>Cash - End of year</b>	<b><u>2,584,708</u></b>	<b><u>906,152</u></b>

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



# Audited Financial Statements

## Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2017

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### 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.

Membership fees, national coaching certification program (NCCP) fees, club fees, user fees, resource sales, other income, marketing and promotion income 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 2017 to March 2018 is \$204,579 (2016 - April 2016 to March 2017 is \$204,579).

#### 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, 2017

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### 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

### Impairment of long-lived assets

An impairment charge is recognized for long-lived assets whenever an event or change in circumstances causes an asset's carrying value to exceed the total undiscounted cash flows expected from its use and eventual disposition. The impairment loss is calculated as the difference between the fair value of the asset and its carrying value.

### 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 and accounts payable and accrued liabilities at amortized cost. Initial measurement of the Federation'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% and maturity dates ranging between November 2016 and December 2017. During the year, certain guaranteed investment certificates were redeemed prior to maturity and transferred to cash.



# Audited Financial Statements

## Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2017

### 4 Inventory

	2017 \$	2016 \$
Promotional	32,424	33,518
Educational resources	12,566	9,414
	<u>44,990</u>	<u>42,932</u>

Included in NCCP training and resources expenses were \$202,908 (2016 - \$194,804) of inventory expensed during the year. No amounts were provided for in either the current year or prior fiscal year.

### 5 Property and equipment

	2017		2016	
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Computer equipment	41,779	23,120	18,659	14,206
Office equipment	51,037	47,107	3,930	7,508
Leasehold improvements	31,067	12,426	18,641	18,641
	<u>123,883</u>	<u>82,653</u>	<u>41,230</u>	<u>40,355</u>

During the year, the Federation wrote off \$87,386 (2016 - \$nil) of fully amortized assets.

### 6 Deferred revenue

	2017 \$	2016 \$
Balance - Beginning of year	230,329	191,666
Amounts received during the year relating to subsequent year	320,045	230,329
Revenue recognized during the year	<u>(230,329)</u>	<u>(191,666)</u>
Balance - End of year	<u>320,045</u>	<u>230,329</u>



# Audited Financial Statements

## Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2017

### 7 Commitments

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

	\$
2018	68,727
2019	68,727
2020	70,595
2021	44,440
2022	746
	<u>253,235</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 \$183,334 (2016 - \$131,235) and expenses incurred amounted to \$1,808 (2016 - \$2,611).

As at June 30, 2017, these member clubs had prepaid membership fees relating to the 2017/2018 membership year in the amount of \$9,441 (2016 - \$4,765) and the Federation owed these clubs a total of \$695 (2016 - \$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

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

	2017 \$	2016 \$
Initiatives		
Marketing	41,351	109,215
FIG judges' training	40,133	-
Tour subsidies	30,010	-
Pan Am equipment	18,916	-
Strategic plan	7,400	-
Risk management	5,524	-
Ontario Gymnaestrada	5,000	-
	<u>148,334</u>	<u>109,215</u>



# Audited Financial Statements

## Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2017

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### 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, 2017, the combined internally restricted reserves amounted to \$953,000 (2016 - \$898,000), which reflect a cumulative transfer of \$298,414 (2016 - \$298,414) from the special assessment fee and net cumulative interfund transfers of \$654,586 (2016 - \$599,586) 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, \$58,290 (2016 - \$56,969) 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.



# Club Registration to June 30, 2017

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
Finesse Rhythmic Gymnastics Club	4	Silhouettes of York Rhythmic Gymnastics Club	94
Glimmer Athletic Club Inc	4	Airborne Trampoline Club Woodbridge	104
Rideau Gymnastics	11	Woodbridge Academy of Gymnastics	104
Resolute Gymnastics Center Ltd	13	Gold Medal Gymnastics Inc.	109
Viva Rhythmic Gymnastics Centre	16	Rhythmic Gemstones of London	113
Durham Whiz Kids Gymnastics Academy	17	Sunset Gymnastics Club of Dryden	114
Rhythmic Elite Centre	19	Synergy Gymnastics Club	116
OAA	22	York Gymnastics Club	119
Expressia Rhythmic Tri-City Gymnastics Club	24	Air Gliders Trampoline Club	123
Kingston Aeros Trampoline Club	24	Anti-Gravity AcroSports	129
G.R. Rhythmic Sportive	26	GCGC (Gloucester Community Gymnastics Challengers)	139
Toronto RG	27	Red Lake District Mat Cats Gymnastic Club	143
A.S.F. Gymnastics Club	29	Norwell Cobras Gymnastics Club	149
National Capital Boys Competitive Gymnastics Academy	30	Gymnastic Giants Inc.	165
Sault YMCA Gymnastics	35	Dynamo Gymnastics Sports Centre Inc.	167
Salut RG	36	Olympium Rhythmic Gymnastics Club	167
Sampo Rhythmic Gymnastics Club	37	Owen Sound Satellites Gymnastics	168
Shenderay Gymnastics Institute	39	Russell Rainbow Gymnastics Club	170
Trillium Rhythmic Toronto	39	Skyriders Trampoline Place Inc	173
Saltos Athletics (Perth) Inc.	41	Academy of Sport and Fitness Inc.	177
Sudbury Saltos Gymnastics Club	42	Gymfinity Gymnastics Centre	179
Core Training Tumbling & Trampoline Centre Incorporated	47	Chatham Gymnastics Centre	181
Espanola Rios Gymnastics	49	Airborne Trampoline North	189
Mississauga Newnorth Rhythmic Gymnastics Club	51	G.O. Unattached Club	195
Kalev Estienne	53	Shenderay Gymnastics Centre LTD	195
Marathon Recreational Gymnastics Club	53	Cayuga Gymnastics Club	200
Ottawa Rhythmic Gymnastics Club	63	The Tumble Tot Co. & Tornados Gymnastics	200
Ritmika Rhythmic Gymnastics Club	66	Fort Henry Gymnastics Club	202
Tristar Gymnastics Club	67	Kanata Rhythmic Sportive Gymnastics Club	206
Niagara Acro Cats	78	Parry Sound Saltos Gymnastics Club Inc.	207
Sioux Lookout Gymnastics Club	78	Mitchell Gymnastics & School of Dance	219
High Flyers Gymnastics Inc.	83	Jungle Gym Gymnastics	220
Vaughan Gymnastics Club	83	Kenora Aerialesettes Gymnastics Club	237
Corona Competitive Gymnastic Group	85	Shenderay Gymnastics Uxbridge	258
Chapleau Gymnastic Club	89	Global Gymnastics Club	259
Jusco Rhythmic Gymnastics Club	90	Port Hope Hearts Gymnastics Club Inc.	270
Rhythmic Waves Gymnastic Club	92	York Stars Rhythmic Gymnastics Club Inc.	274
Grand River Gymmies	93	Precision Gymnastics	275
Pirouette Rhythmic Gymnastics Club	94	Bancroft Gems Gymnastics Inc.	277



# Club Registration to June 30, 2017

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
Kincardine Classics Gymnastics Club	277	Petawawa Gymnastics Club	547
Spring Action Trampoline	281	Xperience Gymnastics	563
Champions Gymnastics	291	Brockville Gymnastics Academy & Brockville Gymny Krickets	578
Extreme North Gymnastic Club	292	Cambridge Kips Gymnastics Club	584
North Bay Apollo Gymnastics Club	301	Evolution Gymnastics Aurora	607
Dancemakers Gymnastics and Dance	303	Blenheim Golden Eagles Gymnastic Club	613
Thunder Bay Gymnastics Association	304	Quantum Niagara Gymnastics Inc	623
Airborne Trampoline KW	306	Hamilton Mountain Gymstars Gymnastics Inc.	634
Horizons Gymnastics	313	World Class Gymnastics Inc.	643
LONDON BEJE GYMNASTICS	315	Infinity Gymnastics Centre	653
Smiths Falls Gym Stars Gymnastics Club	340	Lindsay Gymnastics Centre	657
Toronto Aspirals	341	Mariposa Gymnastics Club	678
Swing, Spring and Flip Club	349	Niagara Falls Lightning Gymnastics Club	702
Brantford Gymnastics Academy	357	Revolution Gymnastics	713
Hamilton Wentworth Regionettes	358	Just Bounce Trampoline Club Inc	718
Timiskaming Tumblers Gymnastics Club	376	Discovery School of Sport & Art	719
Wallaceburg Flying W's Gymnastics Club	380	St. Thomas Elgin Gymnastics Club	729
Cornwall Gymnastics Club Inc.	389	Vertical Zone Trampoline Centre Inc.	745
Greater Napanee Gymnastics Club (The)	390	Club de gymnastique Les Sittelles	747
GymKats	405	Forest City Gymnastics Club	747
Woodbridge Academy of Gymnastics Recreational	406	Flip 'n' Wicked Gymnastics	749
Aereo Gymnastics Club	410	Scarborough Gym-Elites Club Inc.	765
Toronto Premier Gymnastic Club	413	Alliston Gymnastics Club	775
Alpha Gymnastics Academy	417	Aspire Gymnastics	777
Simcoe Gliders Gymnastics Club Inc.	418	Loyalist Gymnastics Club	777
Etobicoke Gymnastics Club Inc.	439	Galaxy Gymnastics & Fitness Inc	779
Georgian Bay Phoenix Gymnastics & Acro	439	Stella Nova Gymnastics Centre	804
Northumberland Gymnastics Centre	449	Markham Gymnastic Club	805
Taylor Gymnastics	459	Kingston Gymnastics Club	808
Hurons Gymnastic Club Inc.	479	Cartwheels Gym Centre Inc	818
Hanover Aerials Gymnastics Club	489	North Bay Gymtrix Gymnastics & Athletics Centre Inc	825
Woolwich Gymnastics Club	494	All Star Sports Centre	827
Laws of Motion	499	Northern Star Gymnastics	828
Whitby Gymnastics and Circus Centre Inc	507	Richmond Hill Gymnastics Club	837
Ultimate Gymnastics	516	Kids Supergym Aurora	841
Burlington BG's	526	Muskoka Limberette Gymnastic Club Inc.	863
Adrenaline Gymnastics & Training Centre Ltd.	531	Halton Hills Gymnastic Centre	868
Bolton Gymnastics	545	Kawartha Gymnastics Club	880
Olympia Gymnastics	546	Gymworld Inc.	889



# Club Registration to June 30, 2017

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
GymZone Gymnastics/Sudbury Laurels	940	Ottawa Gymnastics Centre	3,183
Ajax Acro's Gymnastics Club	947	Oakville Gymnastics Club	3,187
Trillium School of Gymnastics (The)	958	Futures Gymnastic Centre Inc.	3,360
Vaughan Recreational Gymnastics	969	East York Gymnastics Club	4,023
Caledonia Gymmies Inc.	1,010	TOTAL	126,575
Hamilton Gymnastic Academy	1,053		
Gym Magic Gymnastics Club Inc.	1,058		
Thunder Bay Giant Gymnastics Inc.	1,131		
Pulsars Gymnastic Club	1,170		
Birchmount Gymnastics Centre	1,186		
Gymnastics Energy	1,198		
University of Toronto Gymnastics Club	1,199		
T-Dot Tumblers Gymnastics Academy Inc.	1,228		
Barrie Kempettes Gymnastics Club	1,236		
Sault Ste Marie Gymnastics Club	1,242		
Nepean-Corona School of Gymnastics	1,288		
Glendon Gymnastics	1,301		
Manjaks Gymnastics	1,303		
Pickering Athletic Centre Inc.	1,313		
Woodstock Gym Club	1,399		
Bluewater Gymnastics Club	1,599		
Quinte Bay Gymnastics Club Inc.	1,659		
Dynamo Gymnastics Inc.	1,754		
London Gymnastics Academy	1,790		
Gemini Gymnastics	1,836		
Gyros Gymnastics	1,854		
Winstars Gymnastics	1,864		
Tumblers Gymnastics Centre	1,943		
Rose City Gymnastics	2,034		
Twisters Gymnastics & Trampoline Club	2,094		
Guelph Saultos Gymnastics	2,128		
Gymnastics Mississauga	2,393		
Kanata GymnoSphere	2,541		
Burlington Gymnastics Club	2,675		
Milton Springers Gymnastics	2,680		
Toronto Gymnastics International	2,688		
Kitchener-Waterloo Gymnastics Club	2,953		

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!!*



