



2019-2020



Annual Report

Strategic Plan 2018-2024

MISSION

VISION

VALUES

Gymnastics Ontario advocates, promotes and leads the development of quality programs and serves to enhance foundational movement, achieve athletic excellence and foster lifelong fitness for all participants.

To Generate Gymnastics 4 Life

Collaborative Leadership, Shared Transparency, Philosophy of Fairness, Diversity of Involvement, Gymnasts Centred Culture

STRATEGIC PLAN 2018-2024

The Gymnastics Ontario Strategic Plan sets out the strategic priorities that will guide direction over the current six years. Through the process of developing the Strategic Plan, four priority directions and 17 strategic objectives were identified and are outlined below. A more detailed description is available in the 2018-2024 Strategic Plan Report. The Strategic Plan does not focus on the many ongoing activities underway at Gymnastics Ontario (GO) and this does not diminish the importance of these activities, as they all contribute to achieving Gymnastics Ontario objectives.

1. **Increasing Participation:** We will enhance our communication and engagement with our members and our stakeholders to support the retention and growth of gymnastics across Ontario
 - A) Develop a targeted approach for non-competitive and non-GO member clubs
 - B) Develop a provincial marketing campaign to increase the visibility of gymnastics to Ontarians
 - C) Develop a benefit of membership package to strengthen relationship with GO clubs
 - D) Develop a communications plan to ensure all key stakeholders have access to timely and accurate information
2. **Enhancing Development:** We will strengthen the organizational capacity of clubs so they can better offer a quality experience and programs for athletes, coaches and officials
 - A) Design and deliver an efficient online coaching education program
 - B) Explore feasibility of GO hosting events to ensure highest standards of quality are maintained
 - C) Encourage clubs to adhere to the True Sport Principles
 - D) Review, update and communicate GO programs, club guidelines, sanction protocols, insurance coverage and rules to ensure enhanced and safe clubs and competitions
3. **Generating Excellence:** We will define a provincial pathway for athletes, coaches and judges to achieve high performance success.
 - A) Provide funding support for training and competitive opportunities for athletes across all disciplines
 - B) Maintain professional development opportunities for technical leaders
 - C) Develop a high performance pathway for athletes, coaches and judges
 - D) Provide incentives to retiring athletes to become coaches and judges
4. **Sustaining Organizational Effectiveness:** We will have the capacity necessary to lead the organization with an efficient and effective governance and organizational structure
 - A) Develop succession plans for key volunteers, board, staff, coaches and officials
 - B) Integrate Risk Management and Management by Values into GO business to foster a high performing culture
 - C) Review the organization's policies and organizational structure, and implement recommended enhancements
 - D) Update GO technologies so they are effectively meeting the needs of GO and its clubs
 - E) Review financial management systems, policies and procedures to ensure we are operating as effectively and efficiently as possible.



President's Message



In early March 2020, I was talking with a colleague about whether or not our gyms might be ordered closed. We concluded that as long as the schools were open, we would be fine, and that we were nowhere close to closing schools!!!! Oh my.

A week later on March 11, Dave Sanford and I were discussing if competitions should still continue. As we were on the phone, the government announced schools would be closing at the start of March break.

At the point, our lives all changed. How quickly it all happened!!! And what we all thought might be a two or three week closure quickly turned into something much longer.

By late March, we realized we needed to begin to lobby for our sport. We reached out to a long time colleague and gym parent from Pathway Group named Jeff Bangs, and began a very successful partnership.

It became clear from the onset, that we needed to lobby on the basis of 200 small businesses which have huge square footage and very high monthly rents. With the help of our member clubs, we were able to survey our members and collect data to show that gymnastics contributes over \$110 million annually to Ontario's economy.

It also became clear that we would need millions of dollars to survive the closures and re-opening. And while to date we have not received additional funds specifically for our sport, we did make the government aware that our sport is unique in its large facilities and rents. Our report submission in April to the Finance Minister along with assistance from Pathway Group and our many meetings with government, lead to our early re-opening in mid May.

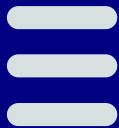
It's hard to talk about the 2019/2020 season as it seems like it was all COVID related. But we did run all of our regular programs from July 2019 to March 2020 – NCCP courses, training camps, some competitions, as you can read about in this Annual Report.

As professionals involved in the sport of gymnastics, our top priority has always been the safety of our athletes. Our equipment, our mats, our gym layout, our policies, our coaching procedures – just to name a few – are all designed for the safety of our participants. Now, we have had to add on one new layer – that of COVID protocols – which all of our members have successfully implemented.

Together as a community, we have all shared ideas and worked together to make it through these challenging times. It is the strength of our community which has helped us all endure, and we will continue to keep our sport active, strong, and safe.

Cheers – Linda

Linda Clifford President,
Gymnastics Ontario



Gymnastics Ontario Staff and Board of Directors

Board of Directors

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Programs Manager	Kristina Galloway
Project Manager	Dan Fowler



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 / Gymnaestrada
- 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)
- KSIS - Event Management System (RG)
- Happy Gymnastics
- Advocate on Clubs Behalf through COVID-19 in addition to financial support

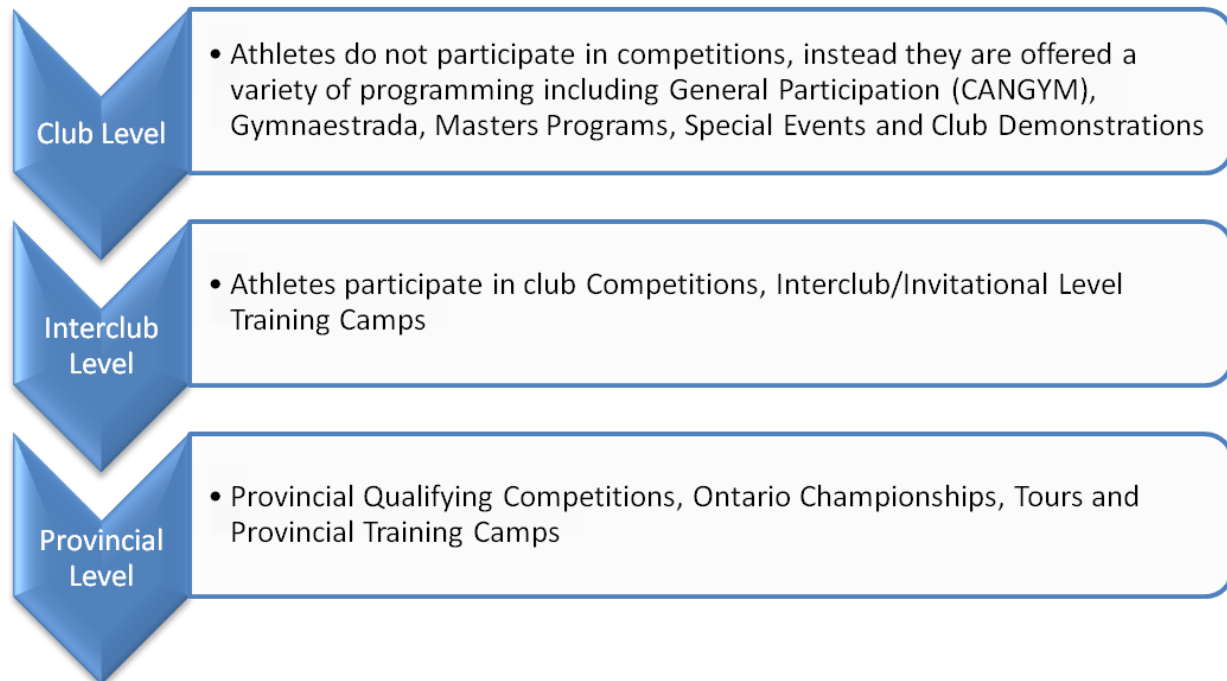
Athlete Development Pathway

Stage One: Participation and Talent Identification



Stage Two: Selection of a Competitive Program

Stage Three: Progression through Competitive Levels





Economic Impact of Gymnastics in Ontario

Gross Gymnastics Product Ontario (GGP)

No Information About the Economic Contribution of Gymnastics

Like many sports in Ontario and Canada, some information exists about the number of gymnastics clubs, participants, events, but there is no information about the economic contribution of gymnastics. What is gymnastics' total economic activity, that is, the monetary value of all of its goods and services produced in Ontario, hence the GGP, Gross Gymnastics Product for Ontario?

Methodology

For the purpose of this report, three sources of information were used to determine the economic impact of gymnastics in Ontario: a) the Gymnastics Ontario Annual report (5), b) a survey conducted in April 2020 which was completed by 83% of Ontario gymnastics clubs (6), and c) the Sports Tourism Economic Assessment Model – STEAM (7).

The Importance of Gymnastics

Gymnastics is the **foundation of all sports** and teaches all of the basic movement patterns needed in sport. Gymnasts are the strongest, pound for pound, of all athletes.

Gymnastics is the 7th largest amateur sport in Canada, and the **2nd largest** in Ontario, based on PSO's annual reports. Although there are some gymnastics offered by parks and recreation, and some small clubs that are not members of the provincial sport organization Gymnastics Ontario, the vast majority of gymnastics falls within Gymnastics Ontario governance.

There are 202 clubs registered with Gymnastics Ontario, with a total of **118,000 members**. This represents over 35% of all gymnastics in Canada. 46% of these small business gymnastics clubs have not for profit status, and 54% have for profit status.

Gymnastics is a Major Contributor to Women in Sport

The 2015 Solutions Group research (2) found that girls ages 3 to 17 prefer individualized sports over team sports. In gymnastics in Ontario, **78% of athletes are female, and 86% of coaches are female**.

Economic Impact of Gymnastics in Ontario

Gymnastics is a key player in supporting the provincial and federal governments' priority to increase the participation of girls in sport, and women in coaching and leadership roles.

Gymnastics is a Major Employer

There are over 4,602 coaches and administrators in gymnastics clubs, with an **annual payroll of \$44.7 million** (6) based on survey results of 83% of clubs. 86% are part time employees and 14% are full time employees.

Gymnastics Has a Unique Infrastructure

Gymnastics is unique in that it requires very large facilities, incurs huge costs in rent and property taxes, and has had to make an initial investment of over \$300,000 in specialized equipment.

Other large venues, such as arenas, pools, and ball courts (volleyball and basketball) are often government owned and users rent venues by the hour. Outdoor soccer and baseball have permits for use of fields at a relatively low cost.

Other sports such as martial arts and dance often rent their facilities, but their square foot requirements are much smaller than activities such as gymnastics, indoor soccer and cheerleading.

Gymnastics facilities are rented by individually owned gymnastics clubs and must be paid for 24/7. Approximately 60% of gymnastics clubs have facilities larger than 10,000 square feet and pay over \$12,000 monthly in rent and property taxes.

Average Facility Size and Rent (including property taxes)

% Of Clubs	Size of Facility (square feet)	Average Monthly Rent & Property Taxes
10%	1,000 – 4,999	\$3,500
17%	5,000 – 7,499	\$5,500
14%	7,500 – 9,999	\$8,500
21%	10,000 – 12,999	\$12,000
20%	13,000 – 17,999	\$14,000
18%	18,000 plus	\$25,000 **

** Within this category, there are clubs that are 30,000 to 40,000 square feet with facility costs in excess of \$30,000.00 to \$40,000.00 per month, as well as clubs with multiple facilities at these costs.



Economic Impact of Gymnastics in Ontario

The 2020 Ontario survey (6) determined that 83% of clubs inhabit over **2 million square feet** of facility space with total rent and property taxes of over **\$1.5 million per month, or \$18.1 million annually**.

Gymnastics Is a Major Contributor to Ontario Tourism

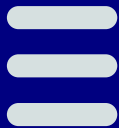
Each year, there are approximately 100 events held throughout the province involving competitions and training camps. Over 30,000 athletes participate in these events each year, as well as parents and spectators. Travel to these events results in purchases for hotel rooms, car rentals, food and beverage, flight, bank charges etc. (4)

Based on the Sport Tourism Economic Assessment Model (STEAM) (7), gymnastics contributes approximately **\$47 million** to Ontario tourism each year.

The Gross Gymnastics Product Ontario

Gymnastics is a major contributor to Ontario's economy with **\$110 million** invested annually in the province for rent, property taxes, employment and tourism.

And not included in these calculation are items such as medical treatment/rehab, research & development, sales of sport products, marketing, consultants/advisers, sports journalists, sports doctors, retailers of sporting goods etcetera.



Athlete Development

GYMNAESTRADA

A Gymnaestrada is a non-competitive performance event where the performances are group floor routines, with or without props and/or apparatus. Participants are all ages, abilities and skill levels.

Ontario Gymnaestrada 2020, Ontario's annual group performance event, scheduled to be hosted by Quinte Bay Gymnastics Club in Belleville, Ontario, on June 20-21, was unfortunately cancelled due to COVID-19. Looking forward, we hope for Quinte Bay Gymnastics Club to host Ontario Gymnaestrada 2021; dates to be determined.

Gymnastics Ontario continues to educate the community on the benefits of participating in non-competitive events in an effort to continue the growth we have seen over the last 4 seasons.

GFA events schedule (2020-2024):

Ontario Gymnaestrada 2020 – Belleville, ON (Cancelled)
Ontario Gymnaestrada 2021 – Belleville, ON (TBC)
Ontario Gymnaestrada 2022, 2023, 2024 – location TBD
World Gym for Life Challenge 2021 – Lisbon, Portugal
Canadian Gymnaestrada 2022 – location TBD
World Gymnaestrada 2023 – Amsterdam, Netherlands

ONTARIO GYMNASTICS WEEK - February 9-15, 2020

Gymnastics Ontario celebrated *Ontario Gymnastics Week 2020* from February 9-15 to replace the annual Canadian Gymnastics Week previously held at this time of year. A week-long "I Love Gymnastics" celebration, member clubs were provided with a variety of activity resources and opportunities for social media engagement to celebrate gymnastics across the Province and within their own clubs and communities.

A Gymnastics for All Committee initiative, Ontario Gymnastics Week and its accompanying activities were developed to engage all gymnastics participants across the Province regardless of age, gender, discipline, or skill level. Printable resources, social media challenges, and the Ontario Mass Routine social media contest allowed clubs to choose their level of participation for the week.

Ontario Gymnastics Week 2020 was successful in engaging approximately 47 of our member clubs across the Province; 39 member clubs participated within their club and on social media, while an estimated 8 additional member clubs participated strictly within their club. Social media engagement utilized the official hashtags for the event: *#ONGymWeek #ONGymWeekChallenge #ONMassRoutine2020*

Gymnastics Ontario and the Gymnastics for All Committee look forward to continuing the development of Ontario Gymnastics Week and engaging our member clubs annually with this celebration of gymnastics.



Athlete Development

CANGYM PROGRAM

As of February 2017, the CanGym program has been undergoing a complete program revitalization. The CanGym Resource Team, created by Gymnastics Canada and including members from across the country, is assisting the technical team in creating the program content and aligning with the new program's inclusive and developmental philosophy:

"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."

The updated program will focus on developing physical literacy in the younger age groups and is expected to be flexible and dynamic, adaptable for clubs depending on their available equipment and facility type. The new CanGym will include programming for several stages of development:

- Active Start (age 0-5), non-discipline specific, programming organized by FMP
- Fundamentals (age 6-9), discipline specific for Artistic (common), Trampoline, Rhythmic
- Learn to Train (age 9-11/12), discipline specific for Women's Artistic, Men's Artistic, Trampoline, Rhythmic
- Active for Life

Supplementary Core programming for ages 6+ will be included to be used alongside the age 6+ stage of development programs to assist the new or struggling participant.

During the 2019-2020 season, the CanGym revitalization project has been put on hold due to an unexpected leave of absence by the technical contractor, and more recently the COVID-19 related closures and restrictions. It is expected that the project will resume in the 2020-2021 season. The remaining pilot phase and launch dates are still to be confirmed.

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.

Athlete Development

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

ACROBATICS	MEN'S ARTISTIC	RHYTHMIC (IND)	RHYTHMIC (GROUP)	RHYTHMIC AGG	TRAMPOLINE, TUMBLING AND DMT	WOMEN'S ARTISTIC
PROVINCIAL	INTERCLUB	INTERCLUB	INTERCLUB	INTERCLUB	INTERCLUB	INVITATIONAL
JO 5	LEVEL 1	LEVEL 2 (9-10)	LEVEL 2 (9-11)	AGG LEVEL 2 (9-11)	INTERCLUB	ODP Ages 7-9
JO 6	LEVEL 2	LEVEL 3 (9-11)	LEVEL 3 (11-12)	AGG LEVEL 3 (12-14)		XCEL Bronze
JO 7	LEVEL 3	LEVEL 4 (11-13)	LEVEL 4 (13-15)	AGG LEVEL 4 (14-16)	PROVINCIAL	XCEL Silver
JO 10	LEVEL 4	LEVEL 5 (13-15)	LEVEL 5 (15+)	AGG LEVEL 5 (16+)	LEVEL 1	XCEL Gold
YOUTH		LEVEL 5 STAR (13+)		AGG LEVEL 6 (30+)	LEVEL 2	LEVEL 1
AG1	PROVINCIAL	LEVEL 6 (15+)	PROVINCIAL		LEVEL 3	LEVEL 2
AG 2	LEVEL 1		LEVEL 3 (9-11)	PROVINCIAL	LEVEL 4	LEVEL 3
JUNIOR	LEVEL 2	PROVINCIAL	LEVEL 4 (11-13)	AGG CHILDREN (9-10)		LEVEL 4
SENIOR	LEVEL 3	LEVEL 2 (9-10)	LEVEL 5 (13-15)	AGG PRENOVICE (10-12)	NATIONAL	LEVEL 5
	LEVEL 4	LEVEL 3 (9-11)	LEVEL 6 (15+)		LEVEL 5	LEVEL 6
NATIONAL	LEVEL 5	LEVEL 4 (11-13)		AGG NOVICE (12-14)	LEVEL 6	LEVEL 7
JO 7	ELITE 3	LEVEL 5 (13-15)	NATIONAL	AGG JUNIOR (14-16)	JUNIOR	LEVEL 8
JO 10	ELITE 4	LEVEL 6 (15+)	NOVICE (10-12)	AGG SENIOR (16+)	SENIOR	LEVEL 9
YOUTH			JUNIOR FIG (13-15)			
AG 1	NATIONAL	NATIONAL	JUNIOR DEVELOPMENT (12-15)			PROVINCIAL
AG 2	OPEN	NOVICE (10-12)				LEVEL 6
JUNIOR	JUNIOR	JUNIOR (13-15)	OPEN (10+)			LEVEL 7
SENIOR	SENIOR	SENIOR (16+)	SENIOR FIG (16+)			LEVEL 8
			SENIOR DEVELOPMENT (13+)			LEVEL 9
AEROBICS						ASPIRE 1
						ASPIRE 2
INTERCLUB						
NOVICE DEVELOPMENT						NATIONAL
						LEVEL 10
AG 1						NOVICE HP
AG 2						JUNIOR HP
SENIOR						SENIOR HP
PROVINCIAL						
NOVICE DEVELOPMENT						
AG 1						
AG 2						
SENIOR						

Refer to the Program Technical Rules and Regulations for further details about age categories.



Athlete Development

Invitational Meets

Discipline	Date	Event / Host Club	Number of Participants
AERO	February 22, 2020	Aero Invitational - Brantford Gymnastics	16
GFA	March 8, 2020	Red & White Showcase (ASF Gymnastic Club)	Unknown
GFA	April 26, 2020	Spring Fever Demo Event (AIM Gymnastics)	CANCELLED
GFA	May 1, 2020	Spring Cup Showcase Event (Burlington Gymnastics)	CANCELLED
GFA	May 23-24, 2020	Elevate the North Showcase (Extreme North Gymnastics)	CANCELLED
GFA	June 14, 2020	Ajax Acro's 13th Annual Demo Day	CANCELLED
GFA	June 20-21, 2020	Ontario Gymnaestrada 2020 (Quinte Bay Gymnastics)	CANCELLED
MAG	January 19, 2020	All Star	97
MAG	February 28, 2020	Gymfinity	93
MAG	May 8, 2020	Vaughan Gymnastics	CANCELLED
MAG	June 12, 2020	Gymnastics Energy	CANCELLED
RG	January 17-19, 2020	Slonny Cup - Glimmer Athletics Club	256
RG	January 31-February 2, 2020	Olympium Invitational - Olympium RGC	169
RG	February 8-9, 2020	Trillium Cup - Trillium RGC	293
RG	March 7-8, 2020	Burlington Spring Cup - Burlington GC	CANCELLED
RG	April 3-5, 2020	Spring Blossom - Olympium RGC	CANCELLED
RG	April 23-26, 2020	Koop Cup (FIG + international) - Kalev Estienne	CANCELLED
RG	May 1-3, 2020	Jusco Invitational - Jusco RGC	CANCELLED
RG	May 30-31, 2020	York Stars Invitational - York Stars RGC	CANCELLED
RG	June 7, 2020	Viva Cup - Viva RGC	CANCELLED
RG	June 12-14, 2020	RhythmFest - Ritmika RGC	CANCELLED

Athlete Development

Invitational Meets (Cont'd)

Discipline	Date	Event / Host Club	Number of Participants
T&T	November 16, 2019	OGC Age Groups TUM Invitational (Oakville Gymnastics)	78
T&T	February 2, 2020	T&T Interclub Cup (AIM Gymnastics)	140
T&T	March 15, 2020	TRA & DMT Interclub Invitational (Just Bounce)	CANCELLED
T&T	April 4, 2020	Cirque du Cambridge Kips	CANCELLED
T&T	June 6-7, 2020	T&T Interclub Cup (Burlington T&T)	CANCELLED
WAG	May 1-3, 2020	Under the Sea (Northumberland Gymnastics)	CANCELLED
WAG	May 1-3, 2020	Spring Cup (Burlington Gymnastics Club)	CANCELLED
WAG	May 8-10, 2020	Mariposa's Sunshine Quintessential (Mariposa Gymnastics)	CANCELLED
WAG	May 9-10, 2020	All Star's Flips on the Beam Challenge	CANCELLED
WAG	May 9-10, 2020	Coupe CLS 40e Cup (Club de Gymnastique Les Sittelles)	CANCELLED
WAG	May 15-17, 2020	Disney 2020 Invitational (High Flyers)	CANCELLED
WAG	May 23-24, 2020	Elevate the North Invitational (Extreme North Gymnastics)	CANCELLED
WAG	May 9-10, 2020	Vaughan Gymnastics 28th Annual Invitational (Vaughan Gymnastics)	CANCELLED
WAG	June 20, 2020	Tulip Classic 2020 (Ottawa GC)	CANCELLED



Athlete Development

Training Camps

Discipline	Date	Location / Host Club	Event Details
ACRO	November 9, 2019	Oakville	Provincial Camp
RG	November 2, 2019	Etobicoke	National Camp
RG	November 3, 2019	Vaughan	Provincial Camp
T&T	Sept 28-29, 2019	Just Bounce (Newmarket)	TRA L2/L3 Training Clinic
T&T	Oct 5-6, 2019	Velocity Sport Inc. (Alliston)	TUM IC/L1/L2 Training Clinic
T&T	Oct 26-27, 2019	Kingston Aeros (Kingston)	TRA L4+ Training Clinic
T&T	Nov 9-10, 2019	Kingston Aeros (Kingston)	DMT L2/L3 Training Clinic
T&T	Nov 16-17, 2019	Vertical Zone (Barrie)	TRA IC/L1/L2 Training Clinic
T&T	Dec 14-15, 2019	Burlington T&T (Burlington)	TUM L3+ & DMT L4+ Training Clinic
T&T	Jan 3-5, 2020	Skyriders (Richmond Hill)	TRA L6-Senior Training Clinic
WAG	August 23, 2019	Milton	Development Camp #1
WAG	November 25, 2019	Muskoka	Development Camp #2
WAG	Jan. 24, 2020 (CANCELLED)	Futures (Mississauga)	Elite Development Camp
WAG	February 24, 2020	London	Development Camp #3
WAG	TBD (CANCELLED)	TBD	Development Select Camp

Team Ontario Training Camps

Discipline	Date	Location / Host Club	Event Details
MAG	April 28, 2020 CANCELLED	Toronto East York Gymnastics Club	Pre-Easterns Training Camp
MAG	May 5, 2020 CANCELLED	Toronto East York Gymnastics Club	Pre-Canadians Training Camp
RG	December 22, 2019	Markham Gymnastics Ontario	Elite Canada Control Training
RG	TBD CANCELLED	TBD	Canadian Championships Control Training
WAG	December 16, 2019	Peterborough Champions	Pre-Tour Training Camp
WAG	April 27, 2020 CANCELLED	Pickering AIM	Pre-Easterns Training Camp
WAG	May 4, 2020 CANCELLED	Toronto East York Gymnastics	Pre-Canadians Training Camp

Athlete Development

Cups and Qualifiers

Discipline	Date	Event / Host Club	Number of Participants
ACRO	December 7, 2019	Acro Cup 1 - Oakville Gymnastics	181
ACRO	February 1-2, 2020	Acro Cup 2 - Woodbridge Academy	195
AERO	February 22, 2020	Aero Cup - Brantford Gymnastics	46
MAG	December 6 to 8, 2019	1st Ontario Cup - Gymnastics Mississauga - Mississauga	410
MAG	February 7 to 9, 2020	2nd Ontario Cup - K-W Gymnastics Club - Kitchener	402
MAG	March 6 to 8, 2020	3rd Ontario Cup - Ottawa Gymnastics Centre - Ottawa	377
RG	March 27-29, 2020	Provincial Qualifier 1 - Toronto Aspirals	CANCELLED
RG	May 8-10, 2020	Provincial Qualifier 2 - Jusco RGC	CANCELLED
T&T	Nov 29-Dec 1, 2019	1st Ontario Cup - Just Bounce	519
T&T	January 18, 2020	1st Ontario Cup (National TRA) - GO was host, Skyriders was rented venue	53
T&T	Feb 7-9, 2020	2nd Ontario Cup - Burlington T&T	632
T&T	March 6-8, 2020	3rd Ontario Cup - OAA	615
WAG	November 8-10, 2019	Tour Selection (Twisters)	267
WAG	November 30 - Dec 1, 2019	Twisters' Think Pink Qualifier	216
WAG	December 6-8, 2019	All Stars' Snow Flake Classic	174
WAG	December 6-8, 2019	AIM Winter Classic Qualifier	185
WAG	December 7-8, 2019	Gymfinity Holiday Magic Qualifier	70
WAG	December 13-15, 2019	Burlington's Dashing Through the Snow Qualifier, Level 10, Aspire and HP Competition	347
WAG	January 10-12, 2020	Corona's Winter Classic Cup	CANCELLED
WAG	January 11, 2020	Niagara Falls Lightning's Lightning by the Falls	175
WAG	January 16-19, 2020	Gymnastics Energy's Chinese New Year Competition	489
WAG	January 17-18, 2020	All Stars' Superhero Gymnastics Challenge	159
WAG	January 18-19, 2020	Muskoka Classic	188
WAG	January 18-19, 2020	Winter Xperience (Xperience Gymnastics)	CANCELLED
WAG	January 24-26, 2020	Woodbridge Level 6-9 Qualifier	109
WAG	January 24-26, 2020	Club de Gymnastique Les Sittelles' Envol 2020	362
WAG	January 24-26, 2020	Gymnastics Mississauga's Level 3-9 Qualifier & Level 1-2 Invitational	436
WAG	January 25-26, 2020	ASF's ODP Start Your Engines Invitational	ODP



Athlete Development

Cups and Qualifiers (Cont'd)

WAG	January 30 - Feb 2, 2020	Alliston's Country Hoedown	953
WAG	February 1-2, 2020	Milton's #SpringerPride Classic	136
WAG	February 1-2, 2020	Smiths Falls Gym Stars' 14th Come Shine with Us	216
WAG	February 6-9, 2020	ASF's Junior Jungle Challenge	240
WAG	February 7-8, 2020	Tumbler's Gymnastics Classic: Gymnastics Universe	170
WAG	February 7-9, 2020	Blenheim's Chalk Bucket Challenge	374
WAG	February 8-9, 2020	Cornwall's Cotton Candy Classic	139
WAG	February 13-16, 2020	Gemini's Reach for the Sky	465
WAG	February 13-16, 2020	Pulsars' Aloha 2020 Qualifier	415
WAG	February 14-16, 2020	Niagara Acro Cats' For the Love of Gymnastics	415
WAG	February 21-23, 2020	Kawartha's Swingin' Safari Invitational/Qualifier	387
WAG	February 21-23, 2020	Future's Bring on the Sun	663
WAG	February 27 - Mar 1, 2020	Gymfinity Challenge	382
WAG	February 28 - Mar 1, 2020	Jubilee Celebration: Ottawa's 60th	422
WAG	February 28 - Mar 1, 2020	Quinte Bay Classic	411
WAG	Mar 6-8, 2020	ASF's Red and White Classic	266
WAG	Mar 6-8, 2020	AIM's 25th Rainbow Classic	290
WAG	Mar 7-8, 2020	Whitby's "Seas" the Day	108
WAG	March 13-15, 2020	Cirque du Cambridge Kips	CANCELLED
WAG	March 14, 2020	Whirled Masters Gymnastics Competition	CANCELLED
WAG	March 14, 2020	White Water Xperience (Xperience)	CANCELLED
WAG	March 14-15, 2020	Synergy's Luck of the Irish	CANCELLED
WAG	March 21, 2020	SGI's Marilyn Hayes Qualifying Invitational	CANCELLED
WAG	March 21-22, 2020	Milton's Springer Challenge	CANCELLED
WAG	March 21-22, 2020	Woodbridge's Level 1-6 Invitational 7 Qualifier	CANCELLED
WAG	March 26-29, 2020	Birchmount's Friendship Classic	CANCELLED
WAG	March 26-29, 2020	Forest City's Emerald Cup	CANCELLED
WAG	March 26-29, 2020	Twister's Spring Fling	CANCELLED
WAG	April 23-26, 2020	Trillium Blooms (Trillium Gymnastics)	CANCELLED
WAG	April 24-26, 2020	Futures' Mardi Gras Parade	CANCELLED

Athlete Development

Participation in Multi-Sport Games

Games	Aerobics	Acrobatics	MAG	RG	Trampoline	Tumbling	WAG
2016 Summer Olympics/ Paralympics			✓	✓	✓		✓
2020 Summer Olympics/ Paralympics			Cancelled	Cancelled	Cancelled		Cancelled
2015 Pan/Parapan American Games			✓	✓	✓		✓
2019 Pan/Parapan American Games			✓	✓	✓		✓

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



Athlete Development

Ontario Championships

Name of Ontario Championship	City / Host Club	Date	Number of Athletes
ACRO Championships	Quinte Bay - Quinte Bay Gymnastics	May 2-3, 2020	CANCELLED
AERO Championships	Brantford - Brantford Gymnastics	April 25, 2020	CANCELLED
MAG Championships	Waterloo / K-W Gymnastics Club	April 3 to 5, 2020	CANCELLED
Ontario Gymnaestrada	Belleville - Quinte Bay Gymnastics	June 20-21, 2020	CANCELLED
RG Championships	Markham - Ritmika RGC	June 12-14, 2020	CANCELLED
RG Elite Ontario	Etobicoke - Olympium RGC	April 4-5, 2020	CANCELLED
T&T Championships	Kingston - Kingston Aeros	April 17-19, 2020	CANCELLED
WAG Level 3 Championships	London	April 3-5, 2020	CANCELLED
WAG Level 4 & 5 Championships	Ottawa	April 18-19, 2020	CANCELLED
WAG Level 6 Championships	Windsor	May 29-31, 2020	CANCELLED
WAG Level 7+ Championships	Waterloo	June 6-7, 2020	CANCELLED



Coach Development

Gymnastics Ontario scheduled 199 NCCP coaching courses in the 2019-2020 season. There were 47 NCCP courses that were cancelled due to the COVID-19 pandemic. All courses taking place on or after March 18, 2020, were cancelled as a result of the facility closures.

There were 56 GO Member Clubs located across Ontario that have hosted (or were scheduled to host) NCCP courses this past season. Gymnastics Ontario would like to sincerely thank all host clubs that provided use of their facility and equipment to help make these courses that were able to run a tremendous success.

To thank the clubs for their commitment to coaching education, Gymnastics Ontario has reinvested \$35,405.35 back into host clubs through facility rentals and complimentary participant registrations for courses that took place prior to March 18, 2020.

Gymnastics Ontario would like to thank all the Ontario Learning Facilitators for their time and dedication in preparing and delivering courses across the Province.

The NCCP is a transitional period as we continue to move away from the old NCCP Levels system of training to Community Sport and Competition Stream courses. Level 1 has been entirely phased out across all disciplines and is no longer an option for training in Canada.

Artistic Gymnastics is the first of the gymnastics disciplines to make the full transition into the updated NCCP Competition Stream (Competition 1-4). Rhythmic Gymnastics has received conditional approval for Competition 1 and has upcoming plans to pilot the Competition 2 & 3 courses. The first Competition 1 Trampoline course was piloted in June 2019. Acro Competition 1 and the remaining Trampoline course content is currently in the development stages. The Competition Introduction Theory modules have undergone a review and revisions are now being delivered across Canada.

There were 2365 coaches that registered and attended NCCP courses offered in Ontario this past season.

Gymnastics Ontario assisted in the development of course delivery for online Foundations Theory and Competition Introduction Theory modules. Plans to move forward with remote NCCP learning opportunities for Theory modules is in motion for the 2020-2021 season.

Make Ethical Decisions (MED) Online Evaluation is a requirement for all coaches and Coach Developers looking to become certified in any context within the updated NCCP. The transfer of qualifications in the Locker was tentatively scheduled for September 2020. This has been delayed until further notice. A detailed communications plan is currently in development with Gymnastics Canada.

Ontario had 612 coaches complete the Respect in Sport online course in 2019.

The annual GO Coaching Congress (2019) was held at Milton Springers, which proved yet again to be an incredible host facility for this event. There just over 200 coaches registered over two days, expanding their coaching knowledge and learning from expert clinicians in their discipline.



Judges Development

Discipline	Type of Clinic	Level of Judge	City	Date	Number of Participants
ACRO	Maintenance Clinic	All	Oakville	November 9, 2019	12
AERO	Maintenance Clinic	All	Oakville	December 15, 2019	13
MAG	Main Judging Courses & recertification	Levels 3 and 4	Newmarket	October 27, 2019	11
MAG	Main Judging Courses & recertification	Levels 3 and 4	Ottawa	November 3, 2019	5
MAG	Main Judging Courses & recertification	Levels 3 and 4	London	November 3, 2019	8
RG	Online COP Q/A	All	Online	December 20, 2019	CANCELLED
T&T	TRA & DMT Beginner Judging Course	Provincial	Toronto	Oct 5-6 & 18-19, 2019	10
T&T	TUM&DMT Beginner Judging Course	Provincial	Toronto	Oct 26-27, 2019	7
WAG	Maintenance Clinic	Level 6-9, Level 10, National, Brevet	Milton	August 24, 2019	44
WAG	Maintenance Clinic	Level 1-5/ Xcel	Milton	August 25, 2019	25
WAG	Maintenance Clinic	Level 1-5, Xcel & Level 6-9	Ottawa	October 5, 2019	14
WAG	Maintenance Clinic	Level 1-5, Xcel & Level 6-9	Whitby	October 19, 2019	21
WAG	Maintenance Clinic	Level 1-5, Xcel & Level 6-9	Guelph	October 27, 2019	19
WAG	Beginner Judges Course	New/Entry Level	Mississauga	August 24, 2019	14
WAG	Upgrading - Compulsory to Optional (Level 6-9)	Level 1-5, Xcel	Mississauga	August 25, 2019	6
WAG	Upgrading - Level 10 & National	Level 6-9	Mississauga	August 25, 2019	9
WAG	Upgrading - High Performance	Level 10 National	East York	October 5-6, 2019	CANCELLED
WAG	ODP Assessor Clinic	Assessor 1, 2 and Chief Assessors	Burlington	November 16, 2019	CANCELLED
WAG	ODP Assessor Clinic	Assessor 1, 2 and Chief Assessors	Waterloo	November 24, 2019	CANCELLED
WAG	ODP Assessor Clinic	Assessor 1, 2 and Chief Assessors	Barrie	December 14, 2019	12
WAG	ODP Assessor Clinic	Assessor 1, 2 and Chief Assessors	Richmond Hill	December 28, 2019	8
WAG	ODP Assessor Clinic	Assessor 1, 2 and Chief Assessors	Kingston	January 2, 2020	CANCELLED



Audited Financial Statements



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Ontario Gymnastic Federation

Financial Statements
June 30, 2020



Audited Financial Statements



Independent auditor's report

To the Board of Directors of Ontario Gymnastic Federation

Our opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Ontario Gymnastic Federation (the Federation) as at June 30, 2020 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.

What we have audited

The Federation's financial statements comprise:

- the statement of financial position as at June 30, 2020;
- the statement of operations and expenses for the year then ended;
- the statement of changes in net assets for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

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

Independence

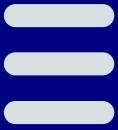
We are independent of the Federation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Responsibilities of management and those charged with governance for the financial statements

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

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



Audited Financial Statements



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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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



Audited Financial Statements



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Ontario
October 9, 2020

Audited Financial Statements

Ontario Gymnastic Federation

Statement of Financial Position

As at June 30, 2020

	2020 \$	2019 \$
Assets		
Current assets		
Cash	320,428	930,744
Short-term investments (note 3)	1,412,266	1,422,354
Accounts receivable (note 13)	32,827	7,530
Inventory (note 4)	97,305	32,985
Prepaid expenses	79,841	113,215
	<u>1,942,667</u>	<u>2,506,828</u>
Property and equipment (note 5)	<u>44,292</u>	<u>47,057</u>
	<u>1,986,959</u>	<u>2,553,885</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	278,982	763,226
Deferred revenue (notes 6 and 10)	-	346,570
	<u>278,982</u>	<u>1,109,796</u>
Long-term liability (note 7)	<u>40,000</u>	<u>-</u>
	<u>318,982</u>	<u>1,109,796</u>
Net Assets		
Unrestricted	766,977	537,089
Internally restricted		
Operating reserve (note 12)	401,000	407,000
Insurance reserve (note 12)	500,000	500,000
	<u>1,667,977</u>	<u>1,444,089</u>
	<u>1,986,959</u>	<u>2,553,885</u>
Commitments (note 9)		

Approved by the Board of Directors

Linda Clifford President Wayne Smith 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, 2020

	2020 \$	2019 \$
Income (note 10)		
Membership insurance fees	1,784,961	1,956,353
Membership program fees	1,649,730	1,708,329
Club fees	325,731	314,073
NCCP fees	259,014	382,086
Grants	208,579	157,434
Other (note 8)	154,187	42,507
User fees	148,583	208,151
Resource sales	8,682	33,889
Marketing and promotion	7,222	5,390
	<u>4,546,689</u>	<u>4,808,212</u>
Expenses		
Insurance	1,867,175	1,996,278
GCG membership fees	839,411	925,962
Salaries and benefits	671,550	643,766
Facility and office administration	197,602	199,043
NCCP training (notes 4 and 10)	196,662	303,519
Provincial events (note 10)	119,454	179,554
National events	74,425	215,985
Meetings	55,342	56,466
Congress and coach training	36,953	37,925
Registration software fees	36,000	39,750
Resources (note 4)	26,236	46,527
Amortization of property and equipment	22,769	18,254
Communication	16,574	19,061
Legal and settlement costs	10,431	8,588
Judge training	10,361	17,255
Marketing and promotion	3,190	3,965
	<u>4,184,135</u>	<u>4,711,898</u>
Excess of income over expenses before the undernoted	362,554	96,314
Strategic plan initiatives (note 11)	<u>(138,666)</u>	<u>(190,750)</u>
Excess (deficiency) of income over expense for the year	<u>223,888</u>	<u>(94,436)</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, 2020

	2020			2019	
	Internally restricted				
	Unrestricted \$	Operating reserve \$	Insurance reserve \$	Total \$	Total \$
Net assets – Beginning of year	537,089	407,000	500,000	1,444,089	1,538,525
Excess (deficiency) of income over expense for the year	223,888	-	-	223,888	(94,436)
Interfund transfers (note 12)	6,000	(6,000)	-	-	-
Net assets – End of year	766,977	401,000	500,000	1,667,977	1,444,089

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, 2020

	2020 \$	2019 \$
Cash provided by (used in)		
Operating activities		
Excess (deficiency) of income over expense for the year	223,888	(94,436)
Items not affecting cash		
Amortization of property and equipment	24,104	19,589
Interest income	(12,266)	(22,354)
	<u>235,726</u>	<u>(97,201)</u>
Changes in working capital items		
Accounts receivable	(25,297)	104,288
Inventory	(64,320)	7,500
Prepaid expenses	33,374	(53,669)
Accounts payable and accrued liabilities	(484,244)	(99,995)
Deferred revenue	(346,570)	8,629
	<u>(887,057)</u>	<u>(33,247)</u>
	<u>(651,331)</u>	<u>(130,448)</u>
Investing activities		
Purchase of property and equipment	(21,339)	(21,591)
Purchase of short-term investments	(1,400,000)	(1,400,000)
Proceeds from redemption of short-term investments	1,422,354	-
	<u>1,015</u>	<u>(1,421,591)</u>
Financing activities		
Receipt of long-term liability	40,000	-
	<u>(610,316)</u>	<u>(1,552,039)</u>
Change in cash during the year	<u>930,744</u>	<u>2,482,783</u>
Cash – Beginning of year	<u>320,428</u>	<u>930,744</u>
Cash – End of year	<u>320,428</u>	<u>930,744</u>

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



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2020

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 and 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 as 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 2019 to March 2020 is \$204,579 (2019 –\$157,434).

Amounts received and receivable under the Temporary Wage Subsidy for Employers (TWSE) and Canada Emergency Wage Subsidy (CEWS) programs are restricted contributions and are recognized in income in the same period when the respective employee expenses are recorded.

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, 2020

Cash

Cash consists of cash on hand and bank balances.

Short-term investments

Short-term investments consist of guaranteed investment certificates that are fully redeemable at any time before maturity.

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
Discipline equipment	straight-line over three years

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.

The outbreak of the novel strain of coronavirus, specifically identified as COVID-19, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions.

Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2020

Financial instruments

The Federation's financial instruments consist of cash, short-term investments, accounts receivable and accounts payable and accrued liabilities and long-term debt. These financial instruments are initially recorded at fair value, except for related party transactions, which are recorded at exchange amount. Subsequently, financial instruments are recorded at cost or amortized cost.

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 interest rate of 2.35% and maturity date of July 27, 2021.

4 Inventory

	2020 \$	2019 \$
Promotional	86,443	30,007
Educational resources	10,862	2,978
	<u>97,305</u>	<u>32,985</u>

Included in NCCP training and resources expenses was \$63,245 (2019 – \$153,001) of inventory expensed during the year. No amounts were provided for in either the current year or prior fiscal year.

5 Property and equipment

	2020		2019	
	Cost \$	Accumulated amortization \$	Net \$	Net \$
Computer equipment	76,913	50,675	26,238	25,599
Office equipment	53,658	51,300	2,358	1,310
Discipline equipment	21,258	8,678	12,580	12,838
Leasehold improvements	35,224	32,108	3,116	7,310
	<u>187,053</u>	<u>142,761</u>	<u>44,292</u>	<u>47,057</u>

During the year, the Federation wrote off \$nil (2019 – \$nil) of fully amortized assets.



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2020

6 Deferred revenue

	2020 \$	2019 \$
Balance – Beginning of year	346,570	337,941
Amounts received during the year relating to subsequent year	-	346,570
Revenue recognized during the year	(346,570)	(337,941)
Balance – End of year	-	346,570

7 Long-term liability

Long-term liability includes an interest-free loan of \$40,000 (2019 – \$nil) from the Government of Canada through the Canada Emergency Business Account (CEBA) program. The loan is repayable by December 31, 2022.

8 Other income

Included in other income for the year ending June 30, 2020 is TWSE and CEWS of \$112,340 (2019 – \$nil). The remaining \$41,847 (2019 – \$42,507) is related to miscellaneous income.

9 Commitments

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

	\$
2021	128,296
2022	129,050
2023	84,055
2024	39,000
2025	39,780
	<u>420,181</u>

10 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 \$195,310 (2019 – \$99,169) and expenses incurred amounted to \$2,752 (2019 – \$260).

As at June 30, 2020, these member clubs had prepaid membership fees relating to the 2019/2020 membership year in the amount of \$nil (2019 – \$15,691) and the Federation owed these clubs a total of \$nil (2019 – \$nil).

Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2020

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

11 Strategic plan initiatives

In 2015, the Board of Directors approved initiatives related to the strategic plan, to be funded by the unrestricted surplus.

	2020 \$	2019 \$
Initiatives		
Marketing	75,599	43,902
COVID-related	53,020	-
Ethics	6,377	80,614
World Gymnaestrada	1,929	1,925
RG Scoring Systems – amortization	1,335	1,335
Risk management	406	620
Tour subsidies	-	39,755
50 th anniversary	-	9,027
HR and operational	-	8,500
Canadians Club Sponsorship	-	5,000
Governance and policy	-	72
	<u>138,666</u>	<u>190,750</u>

12 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, 2020, the combined internally restricted reserves amounted to \$901,000 (2019 – \$907,000), which reflect a cumulative transfer of \$298,414 (2019 – \$298,414) from the special assessment fee and net cumulative interfund transfers of \$602,586 (2019 – \$608,586) from regular operations.

13 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, \$14,641 (2019 – \$(69,306)) is included in accounts receivable.



Audited Financial Statements

Ontario Gymnastic Federation

Notes to Financial Statements

June 30, 2020

14 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, 2019

<u>Club Name</u>	<u>Members</u>	<u>Club Name</u>	<u>Members</u>
Airborne Trampoline North	1	Pirouette Rhythmic Gymnastics Club	80
Pickering Athletic Centre Inc	3	Wonderkids Gymnastics Centre	88
Fuzion Sports And Rec Ltd.	6	Sioux Lookout Gymnastics Club	94
Toronto RG	6	Woodbridge Academy of Gymnastics	96
Comet Sports Club Incorporated	7	Jusco Rhythmic Gymnastics Club	98
G.R. Rhythmic Sportive	10	Corona Competitive Gymnastics Club	99
Durham Whiz Kids Gymnastics Academy	11	Rhythmic Gemstones of London	100
Excellence RG	12	Silhouettes of York Rhythmic Gymnastics Club	102
Synergy Gymnastics Club	12	Anti-Gravity Trampoline Inc.	103
Gymnastics Ontario	13	Grand River Gymmies	107
Elite Rhythmic Centre	15	Swing, Spring and Flip Club	107
Sault YMCA Gymnastics	20	Tumble Tot Co. & Tornados Gymnastics	108
Head Over Heels Gymnastics Club	21	Kids SuperGym-Mississauga	114
Milton Rhythmic Gymnastics	21	Academy of Sport and Fitness Inc.	115
Barrhaven Rhythmic Gymnastics Club	25	Gold Medal Gymnastics	116
Ascension Trampoline	26	Sunset Gymnastics Club	120
Viva Rhythmic Gymnastics Centre	27	Team Birchmount	122
Youth Gymnastics EH!	29	Kazam Gymnastics Inc.	123
Woolwich Cardinals Gymnastics Club	32	Shenderay Gymnastics Centre Ltd	129
Shenderay Gymnastics Institute	33	Skyriders Trampoline Place	129
Glimmer Athletic Club	35	Ottawa Rhythmic Gymnastics Club	134
A.S.F. Gymnastics Club	36	Spring Action Trampoline	137
FCCM Rhythmic Gymnastics Club	36	OAA	138
Trillium Rhythmic Toronto	39	Fort Erie's Fantastic Gymnastics	140
Rhythmic Waves Gymnastic Club	45	Optimist Saltos Gymnastics of Parry Sound	147
Mississauga Newnorth Rhythmic Club	49	London Beje Gymnastics	148
Kalev Estienne	51	Great Lakes Gymnastics Center Inc.	150
Saltos Athletics Inc	51	Northumberland Gymnastics Centre	151
Sudbury Salto Gymnastics Club	54	Red Lake District Mat Cats Gymnastics Club	154
Just Bounce Trampoline Club Newmarket	60	Flip 'n' Wicked Gymnastics	159
Chapleau Gymnastics Club	61		
Ritmika Rhythmic Gymnastics Club	65		
Sampo Rhythmic Gymnastics Club	65		
Air Gliders Trampoline Club	66		
Niagara Acro Cats	67		
Xperience Gymnastics	69		
Tri Star Gymnastics Club	78		
Vaughan Gymnastics Club	78		



Club Registration to June 30, 2019

<u>Club Name</u>	<u>Members</u>
Wallaceburg Flying W's Gymnastics	160
Adrenaline Gymnastics & Training Centre	163
Dynamo Gymnastics Sports Centre Inc.	164
Hurons Gymnastic Club	166
Brantford Gymnastics Academy	168
Mitchell Gymnastics & School of Dance	171
Rebounder Gymnastics Inc	175
Olympium Rhythmic Gymnastics Club	185
Port Hope Hearts Gymnastics	188
Norwell Cobras Gymnastics Club	189
Bancroft Gems Gymnastics	192
Kingston Aeros Trampoline Club	203
Woodbridge Academy of Gymnastics Recreational	205
Russell Rainbow Gymnastics Club	206
Kanata Rhythmic Sportive Gymnastics Club	208
Core Training Gymnastics Centre Inc	219
Global Gymnastics	220
Simcoe Gliders Gymnastics Club	226
Kenora Aeriales Gymnastics Club	232
Champions Gymnastics	234
Dancemakers Gymnastics and Dance	235
Rainy Lake Gymnastics Academy	244
Ultimate Gymnastics	249
Velocity Sport Inc.	249
High Flyers Gymnastics	252
Schlegel's Gymnastics Centre Inc	259
Aereo Gymnastics Club	270
Extreme North Gymnastics Club	278
Airborne Trampoline KW	280
Shenderay Gymnastics Uxbridge	293
Gymnastic Giants Brampton Inc.	299
Reach Gymnastics Club	312
Greater Napanee Gymnastics Club	314
Smiths Falls Gym Stars Gymnastics Club	314
GymKats	316
York Stars Rhythmic Gymnastics Club	321
Horizons Gymnastics	324
G.O. Unattached Club	330

<u>Club Name</u>	<u>Members</u>
Kincardine Klassics Gymnastics Club	330
Hamilton Wentworth Regionettes	338
Toronto Aspirals RGC	348
Niagara Falls Lightning Gymnastics Club	393
Hamilton Mountain Gymstars Gymnastics	399
Alpha Gymnastics Academy	424
Laws of Motion	425
Thunder Bay Giant Gymnastics	441
Quantum Niagara Gymnastics Inc	484
Vertical Zone Inc.	484
Jungle Gym Gymnastics	488
Rock & Gold Gymnastics	491
North Bay Apollo Gymnastics Club	496
Timiskaming Tumblers Gymnastics Club	505
Brockville Gymnastics Academy & Brockville Gymny	507
Lindsay Gymnastics Centre	507
Alliston Athletics Gymnastics Club	510
Georgian Bay Phoenix Gymnastics & Acros	511
Olympia Gymnastics	517
Tumblers Gymnastics Centre	519
Etobicoke Gymnastics	523
Kids Supergym Aurora	525
Precision Gymnastics	529
Hanover Aerials Gymnastics	536
Richmond Hill Gymnastics Club	558
Petawawa Gymnastics Club	564
Bolton Gymnastics	566
St. Thomas-Elgin Gymnastics Club	568
Northern Stars Gymnastics Inc.	573
Toronto Premier Gymnastics Club	577
Just Bounce Trampoline Club Inc.	584
Forest City Gymnastics	592
Evolution Gymnastics Aurora	606
Ajax Acro's Gymnastics Club	612
Blenheim Kent Golden Eagles Gymnastics	613
Tryumph Gymnastics Academy Inc.	615
Discovery School of Sport & Art	616
Markham Gymnastics Club	617

Club Registration to June 30, 2019

Club Name

Members

Cornwall Gymnastics Club Inc.	624
Gym Magic Gymnastics Club Inc	630
Trix Acro Gym	647
Cambridge Kips Gymnastics Club	654
North Bay Gymtrix Gymnastics and Trampoline	657
Mariposa Gymnastics Club	698
Thunder Bay Gymnastics Association	700
Vaughan Recreational Gymnastics	702
World Class Gymnastics	708
Burlington Trampoline and Tumbling Inc.	717
Club de gymnastique Les Sittelles	744
Sault Ste Marie Gymnastics Club	748
Gymworld Inc.	754
Pulsars Gymnastics Club	764
Scarborough Gym Elites Gymnastics Club	765
Muskoka Limberettes Gymnastics Club	772
Aspire Gymnastics	776
Galaxy Gymnastics & Fitness Inc.	784
Cartwheels Gym Centre	809
Whitby Gymnastics and Circus Centre	811
Kawartha Gymnastics Club	817
Loyalist Gymnastics Club	819
Gymfinity Gymnastics Centre	833
Halton Hills Gymnastics Centre	838
Birchmount Gymnastics Centre	901
Winstars Gymnastics Training Centre	910
Revolution Gymnastics and Sports Centre	928
T-Dot Tumblers Gymnastics Academy Inc.	935
Trillium School of Gymnastics	943
Kingston Gymnastics Club	945
Rideau Gymnastics	962
Hamilton Gymnastics Academy	976
Manjak's Gymnastics	979
Woodstock Gym Club	997
Gymzone Gymnastics/Sudbury Laurels	1001
Caledonia Gymmies	1039
University of Toronto Gymnastics Club	1048
Kanata GymnoSphere	1099

Club Name

Members

All Star Sports Centre	1110
Barrie Kempettes Gymnastics Club	1132
London Gymnastics Academy	1237
Glendon Gymnastics	1245
Burlington Gymnastics Club	1276
Nepean Corona School of Gymnastics	1309
Gemini Gymnastics	1313
Dynamo Gymnastics Inc	1332
Bluewater Gymnastics Club	1334
Gymnastics Energy Training Centre	1413
Athletes in Motion Gymnastics Inc.	1522
Twisters Gymnastics and Trampoline Club	1638
Guelph Saultos Gymnastics Club	1748
Rose City Gymnastics	1758
Quinte Bay Gymnastics Club	1934
Gyros Gymnastics	2014
Toronto Gymnastics International	2123
Gymnastics Mississauga	2176
Milton Springers Gymnastics Club	2405
Kitchener Waterloo Gymnastics Club	2522
Ottawa Gymnastics Centre	2621
Futures Gymnastics Centre Inc.	2732
Oakville Gymnastics Club	2797
East York Gymnastics Club	3713
Grand Total	109285

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!!*



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