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SALLE DU COURRIER
RCN

Agence du revenu du Canada | Canada Revenue Agency

Protégé B une fois rempli

Association canadienne enregistrée de sport amateur
Déclaration de renseignements

Identification

Nom de l'association

ASSOCIATION DES SPORTS DES SOURDS DU CANADA.

Adresse 3100 Boul. Concorde EST.

Ville

LAVAL

Province ou territoire	Code postal
QC	H7E 5H1

Déclaration pour l'exercice se terminant le

2019 03 31
Année Mois Jour

Est-ce la première déclaration produite par l'association? Oui ☐ Non ☑

Dans la négative, l'exercice a-t-il été modifié depuis la dernière déclaration produite? Oui ☐ Non ☑

Est-ce la dernière déclaration que l'association produira? Oui ☐ Non ☑

Dans l'affirmative, veuillez annexer une explication.

Numéro de dossier

NE/Numéro d'enregistrement
127556306 RR 0001

L'adresse ci-dessus est-elle identique à l'adresse postale de l'année dernière? Oui ☑ Non ☐

Si non, est-ce que l'adresse ci-dessus est la nouvelle adresse postale? Oui ☐ Non ☐

Indications

1. Remplir la section d'identification.
2. Remplir les cases (ci-dessus à droite) pour indiquer la date de la fin de l'exercice de l'association.
3. Joindre les ÉTATS FINANCIERS de l'exercice visé par cette déclaration. Ces états doivent comprendre entre autres un état des revenus et dépenses pour l'exercice et un état de l'actif et du passif en date de la fin de l'exercice. Les états doivent indiquer les différentes sources de revenu et contenir suffisamment de détails pour démontrer comment les fonds ont été dépensés ou placés.
4. Joindre une liste des noms complets, adresses, numéros de téléphone et professions des administrateurs actuels de l'association.
5. Joindre une liste des personnes, avec leur titre, qui sont autorisées à délivrer des reçus officiels pour l'association.
6. Joindre une note qui explique en détail la procédure de remplacement qui est utilisée lorsque des reçus sont perdus ou abîmés.
7. Faire parvenir par la poste ou autre mode de livraison une déclaration dûment remplie, accompagnée des pièces requises, dans les six mois suivant la fin de l'exercice de l'association, à l'adresse suivante :

   Direction des organismes de bienfaisance
   Agence du revenu du Canada
   Ottawa ON K1A 0L5

6110001968254

Formulaire autorisé par le ministre du Revenu national.

Protégé B une fois rempli

Renseignements requis

1. Y a-t-il eu des changements dans les documents constitutifs de l'association qui n'ont pas été signalés précédemment? Dans **l'affirmative**, veuillez joindre une copie certifiée de ces changements. — Oui ☐ Non ☑
2. Des livres et des registres complets ont-ils été tenus (y compris les doubles de reçus) pour justifier toutes les opérations financières effectuées au cours de l'exercice? Dans **la négative**, veuillez annexer une explication. — Oui ☑ Non ☐
3. Veuillez indiquer le montant total pour lequel l'association a délivré des reçus officiels de dons au cours de cet exercice. — 477 833 $
4. Les reçus utilisés à l'égard de paiements qui ne sont PAS des dons, se distinguent-ils clairement des reçus officiels de dons portant le numéro d'enregistrement/NE? Dans **la négative**, veuillez annexer une explication. — Oui ☑ Non ☐
5. L'association a-t-elle délivré des reçus officiels de dons portant une date de l'année civile précédente pour des dons mis à la poste ou autrement envoyés depuis le début de l'année civile? Dans **l'affirmative**, veuillez annexer une explication. — Oui ☐ Non ☑
6. Des reçus officiels de dons ont-ils été délivrés pour des dons autres qu'en espèces ou par chèques, c.-à-d. en biens, en services rendus, etc.? Dans **l'affirmative**, veuillez annexer une liste de ces dons ainsi que leur valeur selon le reçu. — Oui ☐ Non ☑
7. Est-ce qu'une ou plusieurs des sommes données à l'association ont été remises au donateur pendant l'année? Dans **l'affirmative**, veuillez expliquer (confidentiel). — Oui ☐ Non ☑

8 a. Au cours de l'exercice, l'association a-t-elle accepté des dons à la condition explicite ou implicite que ces dons servent au profit d'une autre personne, d'un autre club, d'une autre société ou d'une autre association? Dans l'**affirmative**, veuillez annexer une explication (confidentiel). — Oui ☐ Non ☑

b. L'association a-t-elle délivré un reçu officiel de don pour un tel don? — Oui ☐ Non ☑

Attestation

Doit être signée par deux administrateurs de l'association

1. Je, Mark Kusiak de [redacted]
Le nom de l'administrateur dont la signature figure ci-après.

2. Je, David JOSEPH de [redacted]
Le nom de l'administrateur dont la signature figure ci-après. Adresse (confidentiel)

CERTIFIE PAR LES PRÉSENTES que les renseignements fournis dans cette déclaration et dans tous les documents ci-joints sont, à ma connaissance, exacts, complets et à jour. (Remarque : Le fait de fournir des renseignements faux ou trompeurs constitue une infraction grave à la *Loi de l'impôt sur le revenu.*)

1. Signature de l'administrateur (confidentiel)	Poste au sein de l'association	
[redacted]	President	
Numéro de téléphone (résidence) (confidentiel)	Numéro de téléphone (bureau)	Date
[redacted]		
2. Signature de l'administrateur (confidentiel)	Poste au sein de l'association	
[redacted]	Trésorier	
Numéro de téléphone (résidence) (confidentiel)	Numéro de téléphone (bureau)	Date
[redacted]		

ACESA :

Les renseignements personnels sont recueillis en vertu de la Loi de l'impôt sur le revenu et sont utilisés pour établir et valider l'identité et les coordonnées des administrateurs, des fiduciaires, des dirigeants ou autres responsables et des représentants autorisés de l'organisme. Ces renseignements serviront aussi à des fins de collecte indirecte de renseignements personnels supplémentaires provenant d'autres sources internes et externes, notamment le numéro d'assurance sociale (NAS), les renseignements fiscaux personnels, les renseignements financiers et biographiques pertinents, lesquels peuvent servir à évaluer le risque global en matière d'enregistrement relativement aux obligations liées à l'enregistrement et définies par la Loi et la common law. Le NAS est recueilli en vertu du paragraphe 237 de la Loi et est utilisé aux fins d'identification.

L'Agence du revenu du Canada (ARC) mettra ce formulaire et toutes les pièces jointes, à l'exception des renseignements désignés confidentiels, à la disposition du public sur demande, ou les affichera sur le site Web de la Direction des organismes de bienfaisance. Les renseignements personnels peuvent aussi être divulgués à l'organisme en question ou à ses représentants autorisés et à d'autres tierces parties conformément aux dispositions relatives à la divulgation en vertu de l'article 241 de la Loi. Les renseignements personnels peuvent aussi être communiqués à d'autres agences ou ministères gouvernementaux dans le cadre d'ententes d'échange de renseignements personnels selon les dispositions relatives à la divulgation en vertu de l'article 241 de la Loi. Les renseignements incomplets ou inexacts peuvent entraîner des mesures dont la portée s'étend de la suspension des privilèges liés à la remise de reçus aux fins de l'impôt jusqu'à la révocation de l'enregistrement de l'organisme de bienfaisance.

Les renseignements sont décrits dans le fichier de renseignements personnels ARC PPU 200 du Programme des organismes de bienfaisance et sont protégés par la **Loi sur la protection des renseignements personnels**. Les individus ont le droit de protection de leurs renseignements personnels, peuvent y accéder et y apporter des corrections ou des mentions. Sachez que vous pouvez déposer une plainte auprès du Commissaire à la protection de la vie privée du Canada au sujet des pratiques de traitement de vos renseignements.

Avis aux administrateurs et autres responsables : L'ARC encourage fortement l'association à informer volontairement les administrateurs et les autres responsables que leurs renseignements personnels ont été recueillis et divulgués à l'ARC pour la présentation de sa déclaration annuelle de renseignements.

☑ Je confirme que j'ai lu l'énoncé de confidentialité ci-dessus.

Association des sports des Sourds du Canada
Reçus officiels pour l'Association
Liste des personnes autorisées

Mise à jour le 10 septembre 2019

Signataire [1] :	Mark KUSIAK, président du Conseil d'administration
Signature :	David JOSEPH, trésorier
Signataire :	[redacted] directeur général

(1) En cas de décès ou d'inaptitude du signataire principal

Association des sports des Sourds du Canada
Reçus officiels pour l'Association
Procédure de remplacement (reçus perdus ou abimés)

1) Requête du donateur pour obtenir un reçu de remplacement qui a été perdu ou abimé
2) Vérification de l'adresse postale, de la date approximative et du montant de don dans les registres de l'Association dont nous avons une copie en version .pdf
3) Dans l'affirmatif de traces de ce reçu du donateur, l'Association imprime le même reçu avec le même no et envoi au donateur soit par courriel ou par la poste selon le désir de ce dernier.
4) Archivage de la requête du donateur et des actions effectuées par l'Association dans ses registres

FIN DE LA PROCÉDURE

Note préparée par [redacted] directeur général de l'ASSC
À l'intention de l'Agence de Revenu du Canada

Association des sports des Sourds du Canada
Liste des administrateurs, année financière 2018-19

Mise à jour le 11 octobre 2018
Par le directeur général [redacted]

KUSIAK, Mark, président
[redacted]

PRONG, Donald
[redacted]

JOSEPH, David, trésorier
[redacted]

JOYNT, Shawna
[redacted]

ROUSSEL, Francis
[redacted]

Représentants des athlètes (non-votants)

GESSNER, John
[redacted]

KURYLOWICH, Nyla
[redacted]

[redacted]

CANADIAN DEAF SPORTS ASSOCIATION INC

FINANCIAL STATEMENTS

MARCH 31, 2019

[redacted]

CANADIAN DEAF SPORTS ASSOCIATION INC

FINANCIAL STATEMENTS

MARCH 31, 2019

Summary

[redacted]

INDEPENDANT AUDITOR'S REPORT

To the board members of
CANADIAN DEAF SPORTS ASSOCIATION INC

Qualified Opinion

We have audited the financial statements of CANADIAN DEAF SPORTS ASSOCIATION INC., which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, 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.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from donations the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to recorded contributions, the excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2019, current assets as at March 31, 2018 and 2019, and net assets as at March 31 for both the 2018 and 2019 years. Our audit opinion on the financial statements for the year ended March 31, 2019 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

[redacted]

[redacted]

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 GAAS 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 GAAS, 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 Organization'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 Organization'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 Organization 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.
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.

[redacted]

[redacted] Chartered Profesional Accountant firm inc.[1]

Montreal, [redacted]

[1] By CPA auditor, CGA, public accountancy permit [redacted]

[redacted]

CANADIAN DEAF SPORTS ASSOCIATION INC

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
	$	$
REVENUES		
Subsidies		
Sport Canada	381 400	381 400
Emploi-Québec	29 308	32 459
Donations and campaign	477 833	515 049
Athletes Contribution	18 492	63 646
Others	5 218	3 142
	912 251	995 696
EXPENSES		
Sport Canada fund		
Administration	25 000	31 402
Governance	50 000	40 441
Salaries and social benefits	194 900	190 343
Official language	10 000	11 070
Operations and support programs	101 500	108 144
	381 400	381 400
Administration fund		
Fundraising - Telemarketing	347 491	350 282
General Fund administration fees	57 896	63 664
General Fund sporting activities	22 698	
Cost of the participation of Canadian teams	84 991	192 831
	513 076	606 777
	894 476	988 177
SURPLUS OF REVENUES OVER EXPENSES BEFORE FOLLOWING	17 775	7 519
Refund - Sport Canada	(43 451)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(25 676)	7 519

CANADIAN DEAF SPORTS ASSOCIATION INC

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2019

	2019				2018
	General Fund		Sport Canada Fund		
	Invested in capital assets	Unrestricted		Total	Total
	$	$	$	$	$
BALANCE BEGINNING OF YEAR	2 749	234 930	-	237 679	230 160
Surplus (Deficiency) of revenues over expenses	(997) [1]	(24 679)	-	(25 676)	7 519
Capital assets acquisition	3 235	(3 235)	-	-	-
BALANCE, END OF YEAR	4 987	207 016	-	212 003	237 679

[1] Amortization of capital assets

CANADIAN DEAF SPORTS ASSOCIATION INC

BALANCE SHEET

AS OF MARCH 31, 2018

	2019	2018
	$	$
ASSETS		
CURRENT ASSETS		
Cash	236 152	205 018
Accounts receivable (note 3)	51 038	56 962
Prepaid expenses	45 303	50 623
	332 493	312 603
CAPITAL ASSETS (note 4)	4 987	2 749
	337 480	315 352
LIABILITIES		
CURRENT LIABILITIES		
Accouts payable and accrued liabilities (note 5)	86 088	66 550
Deferred income	39 389	11 123
	125 477	77 673
NET ASSETS		
INVESTED IN CAPITAL ASSETS	4 987	2 749
UNRESTRICTED	207 016	234 930
	212 003	237 679
	337 480	315 352

ON BEHALF OF THE BOARD OF DIRECTORS

[redacted]

CANADIAN DEAF SPORTS ASSOCIATION INC

CASH FLOW

FOR THE YEAR ENDED MARCH 31, 2019

	2019	2018
	$	$
OPERATING ACTIVITIES		
Surplus (Deficiency) of revenues over expenses	(25 676)	7 519
Item not involving cash :		
Amortization of capital assets	997	1 374
	(24 679)	8 893
Net change in non-cash working capital items		
Accounts receivable	5 924	(23 748)
Prepaid expenses	5 320	(25 706)
Accounts payable and accrued liabilities	19 538	1 812
Deferred income	28 266	(10 577)
	59 048	(58 219)
CASH FLOW FROM OPERATING ACTIVITIES	34 369	(49 326)
INVESTMENT ACTIVITIES		
Capital asset acquisition	(3 235)	(505)
Investment increase and cash flow used in investing activities	(3 235)	(505)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	31 134	(49 831)
CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR	205 018	254 849
CASH AND CASH EQUIVALENTS, END OF THE YEAR	236 152	205 018

Cash and cash equivalents consists of cash.

1- INCORPORATION STATUTE AND PURPOSE OF THE ORGANIZATION

the possibility to achieve their dreams by participating to sports events woldwide. It' s incorporated as a non-for-profit organization under the Canadian Corporations Act in January 24th, 2007 and is a registered Canadian non-professional sports association under the Canadian income tax legislation. Consequently, the organization is exempted from income taxes.

2- SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Accounting Standards for Not-for-Profit Organizations in Canada and includes the significant accounting policies summarized below :

Funds

The assets, liabilities, revenues and expenses affected by the administrative operations of the organization are presented in the General Fund. The Sports Canada fund present assets, liabilities, revenues and expenses affected by the Grant received from Sport Canada.

Accounting estimates

The preparation of financial statements in accordance with Accounting Standards for Not-for-Profit Organizations in Canada requires that the management makes estimates and assumptions that affect the amount reported in the assets and the liabilities, the disclosure of contigent of assets and liabilities at the financial statements date and the reported amount of revenues and expenses for the reporting period. Actual results may differ from those estimates.

Revenue recognition

Contributions

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenues in the year of which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net asset.

Athletes Contribution

Athletes contribution are recognized as revenues when services are rendered.

Membership Fees

The revenues from membership fees are recognized linearly over the period covered by these revenues.

2- SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions received as a service

As part of its operations, the organization uses the services of numerous partners and volunteers whose fair value can not be measured. These services are not recognized in the financial statements.

Financial instruments

The Organization initially measures its financial assets and liabilities at fair value. It subsequently measures all financial assets and liabilities at amortized cost except for the investments that are measured at fair value.

Financial assets measured at amortized cost consist of cash, term deposits and debtors.

Financial liabilities subsequently measured at amortized cost comprise of accounts payable.

Depreciation

The amount of impairment is recognized in earnings. The capital loss already recognized may be written back to the extent of the improvement, either directly or through the adjustment of the provision account, without being greater than it would have been at the recovery date if the write-down had never been recorded. This recovery is recognized in earnings.

Transaction costs

The organization recognizes its transaction costs in the results of the year in which they are incurred. However, the carrying amount of financial instruments that will not be subsequently measured at fair value includes transaction costs directly attributable to the creation, issue or assumption.

Long term assets depreciation

Long term assets are tested for recoverability when events or changes in circumstances indicate that the net value may not be recoverable. An impairment loss is recognized when the carrying amount exceeds the undiscounted cash flows resulting from their use and eventual disposal. The impairment loss recognized is measured as the excess of the carrying amount of the asset over its fair value.

Distribution of common expenses

The organization presents several of its expenses broken down by project. Salaries are broken down according to the proportion of hours worked following the project.

Other common expenses are broken down according to the use attributed to each project.

Expenses that contribute directly to the results of a project are charged directly to this project.

2- SIGNIFICANT ACCOUNTING POLICIES (continued)

Foreign currency conversion

Monetary assets and liabilities are converted at the rates of exchange at the statement of financial position's date. Non monetary asstes and liabilities items recognized in the statement of operations are converted at the average monthly rates. Foreign exchange gains or losses are included in the statement of operations and are not significant.

Capital assets

Investment in capital assets are recorded as expenses in the statement of operations.

	Method	Rate
Computer equipment	Straight-line	3 years

3-ACCOUNTS RECEIVABLE

	2019	2018
	$	$
Subsidies receivable	7 777	19 070
Sales taxes receivable	41 565	28 478
Other accounts receivable	1 696	9 414
	51 038	56 962

4- CAPITAL ASSETS

	2019			2018
	Cost	Accumulated amortization	Net value	Net value
	$	$	$	$
Computer equipment	5 984	997	4 987	2 749

5- ACCOUNTS PAYABLE

	2019	2018
	$	$
Accounts payable	82 259	63 014
Salaries and vacations	3 829	-
Accrued liabilities		3 536
	86 088	66 550

6- FINANCIAL RISKS

Fair value

The fair value of cash, short term investments, accounts receivable and accounts payable consists approximately of the net value due to their short term maturity.

Credit risk

The organization proceeds to a continuous evaluation of the accounts receivable and records a provision for bad debts at the moment of which the account is considered irrecoverable.

Line of credit

The organization proceeds to a continuous evaluation of the accounts receivable and records a provision for bad debts at the moment of which the account is considered irrecoverable.

Interest rate risk

The organization is exposed to interest rate risk with regards to its fixed-rate term deposits which subjects the organization to the fair value risk.

CANADIAN DEAF SPORTS ASSOCIATION INC

ADDITIONAL INFORMATION

MARCH 31, 2019

DONATIONS AND FINANCING CAMPAIGNS

Financial year	Gross Revenues	Fees	Net Revenues	Rate of Net Revenues
	$	$	$	%
2019	464 452	347 491	116 961	25,18%
2018	495 979	350 282	145 697	29,38%
2017	532 502	380 018	152 484	28,64%
2016	516 002	332 557	183 445	35,55%
2015	475 735	302 522	173 213	36,41%
2014	554 220	280 455	273 765	49,40%
2013	562 318	292 206	270 112	48,04%
2012	757 980	454 175	303 805	40,08%