



Canada Revenue Agency Agence du revenu du Canada

OTTAWA ON K1A 0L5

REGISTERED CANADIAN AMATEUR
ATHLETIC ASSOCIATION INFORMATION
RETURN

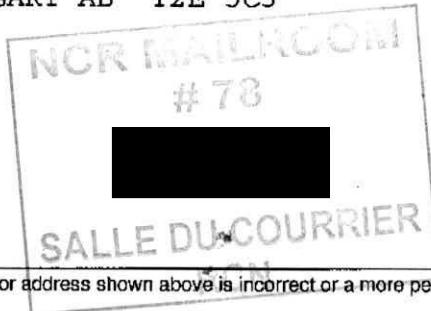
000046

Return for Fiscal Period Ending
2018 03 31

Year Month Day

Is this the first return filed by this association?		
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
If "No", has the fiscal period changed from the last return filed?		
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
Is this the final return to be filed by this association?		
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	
If "Yes", please attach an explanation.		

Orienteering Canada / Course
d'orientation Canada
1239 COLGROVE AVENUE, NE
CALGARY AB T2E 5C3



15 89221 8165 RR 0001 2018-03-31 0495663

Name or address shown above is incorrect or a more permanent address can be provided, print the necessary corrections below:

ted name

ted address (Number, Street, Apt. No., P.O. Box or R.R. No.)

ne or territory

Postal code

NOTE:

To minimize the possibility of the annual mailing of the personalized Registered Canadian Amateur Athletic Association Information Return going astray, it is important that, where possible, a permanent mailing address be provided (i.e., address of the actual, physical location of the association or permanent P.O. Box number).

uctions

1. Ensure that the name and address are correct. To correct pre-printed information on this form, please use the area provided. Any changes (except to the contact information above) must be explained in an attachment to this return.
2. Complete the boxes (above right) to indicate the end of the association's fiscal period.
3. Attach FINANCIAL STATEMENTS for the fiscal period covered by this return. These should include a statement of revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the end of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.
4. Attach a list of the names, addresses, and occupations or lines of business of the association's current directors.
5. Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.
6. Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.
7. Within six months from the end of the fiscal period of the association, mail or deliver a completed return and all required documents to:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

6000003862379

Information Required

1. Have any changes not previously reported been made to the association's governing documents? If yes, please attach a certified copy of the changes.
Yes No
2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If no, please attach an explanation.
Yes No
3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period.
\$ 23280.46
4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/Registration number? If no, please attach an explanation.
Yes No
5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If yes, please attach an explanation.
Yes No
6. Have official donation receipts been issued to acknowledge donations in a form other than cash or cheque - e.g., goods, services rendered, etc.? If yes, please attach a list of these gifts and their value as shown on the official donation receipt.
Yes No
7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation.
Yes No
8. a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If yes, please attach an explanation.
Yes No
8. b. Did the association issue an official donation receipt to acknowledge such a gift?
Yes No

Certification

To be signed by two directors of the association

1. I, Amanda Edmunds
Name of director whose signature appears below. (Print)

of

2. I, Anne Teutsch
Name of director whose signature appears below. (Print)

of

Address

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

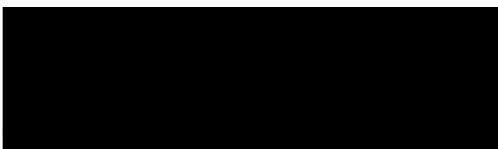
1. Signature of director	Position with the association	
<u>Treasurer</u>		
Home telephone number	Business telephone number	Date
[REDACTED]		
2. Signature of director	Position with the association	
<u>President</u>		
Home telephone number	Business telephone number	Date
[REDACTED]		

Orienteering Canada

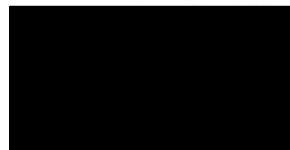
Course d'orientation Canada

Directors as of 1 April 2018

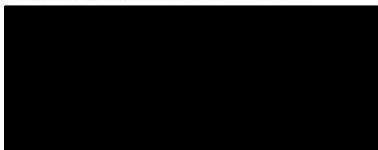
Amanda Edmunds, Treasurer



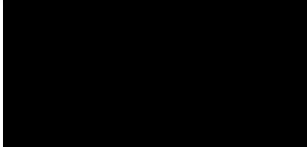
Victoria Owen, Director



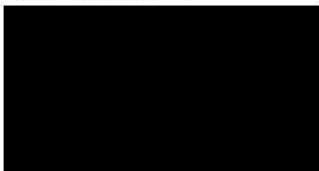
Anne Teutsch, President



Bruce Rennie, Vice President



Jim Blanchard, Director



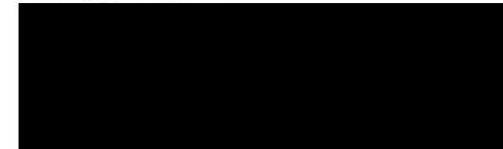
Don Riddle, Director



Stan Woods, Director



Cheryl Smith, Director



Authorized to issue receipts:

Amanda Edmunds, Treasurer
[REDACTED] Executive Director

Replacement Receipts

If a replacement receipt needs to be issued follow the following steps:

1. Verify the original receipt information against the file copy of the receipt. If the amount is disputed then verify to copy of cheque or deposit.
2. Mark the file copy of the receipt cancelled. If the original receipt exists mark it as cancelled and file with the copy.
3. In the receipt log mark the receipt as cancelled along with the reason.
4. Issue new receipt using the next sequential receipt number for the original year. Make a note on the receipt and its copy, that it replaces the original receipt and include receipt number.
5. Note the new receipt number on the voided receipt and its copy.
6. Mail new receipt to donor.

Orienteering Canada
Profit & Loss Budget vs. Actual
April 2017 through March 2018

Accrual Basis

	Apr '17 - Mar 18	Budget	% of Budget
Ordinary Income/Expense			
Income			
Association Membership Fees	50,000.00	50,000.00	100.0%
Coaching/Officials Services	7,791.20		
Donations - General	6,388.00	7,000.00	91.3%
Event Fees/Levies	11,535.48	7,500.00	153.8%
High Performance Program			
Donations-HPP	977.58		
Event Fees (Athletes)	20,198.88		
Fund Raising Activities	8,603.62		
Memberships/Training Fees	2,600.00		
Total High Performance Prog...	32,380.08		
Interest Income	424.78	600.00	70.8%
Junior Training Camp	11,285.00		
Miscellaneous Income	0.01		
National Insurance Services	1,250.11		
National Team Uniform Sales	4,766.32		
Sales	1,756.25		
Sponsorship	7,200.00	2,000.00	360.0%
Total Income	134,777.23	67,100.00	200.9%
Cost of Goods Sold			
*Cost of Goods Sold	1,096.73		
Cost of Goods Sold	4,515.27		
Total COGS	5,612.00		
Gross Profit	129,165.23	67,100.00	192.5%
Expense			
Administrative Services	620.23		
AGM	213.28	250.00	85.3%
Audit Fees	2,039.75	2,000.00	102.0%
Bank Charges	1,227.15	1,500.00	81.8%
Board and Committee Meetings	1,923.39	3,000.00	64.1%
Board Leadership Expenses	475.00	500.00	95.0%
Event Expenses			
Conference	0.00	300.00	0.0%
IOF Event Fees	1,112.32		
Medals	1,470.28	1,000.00	147.0%
Total Event Expenses	2,582.60	1,300.00	198.7%
Executive Director	0.00	500.00	0.0%
Fund Raising	151.75		
Governance Committee	0.00	100.00	0.0%
HPP			
CCES-Anti Doping	4,104.76		
Event Fees and Expenses	17,016.91		
HPP Fundraising Costs	541.90		
HPP Staffing	1,112.51		
HPP Uniforms	538.14		
National Team Funding	400.00		
Natl Team Ldr/Coach Expen...	15,697.11		
Natl Team Ldr/Coach Funding	3,850.00		
HPP - Other	0.00	10,000.00	0.0%
Total HPP	43,261.33	10,000.00	432.6%
IOF Affiliation Fees	2,513.78	2,500.00	100.6%
Junior Training Camp Expenses	11,193.31		
Liability Insurance	13,266.36	11,500.00	115.4%
Memberships	200.00	200.00	100.0%
Miscellaneous	0.00	400.00	0.0%
Newsletter	432.98	1,200.00	36.1%
Office Supplies	0.00	100.00	0.0%
Postage & Shipping	527.45	250.00	211.0%
President's Expenses	0.00	400.00	0.0%

Accrual Basis

Orienteering Canada
Profit & Loss Budget vs. Actual
April 2017 through March 2018

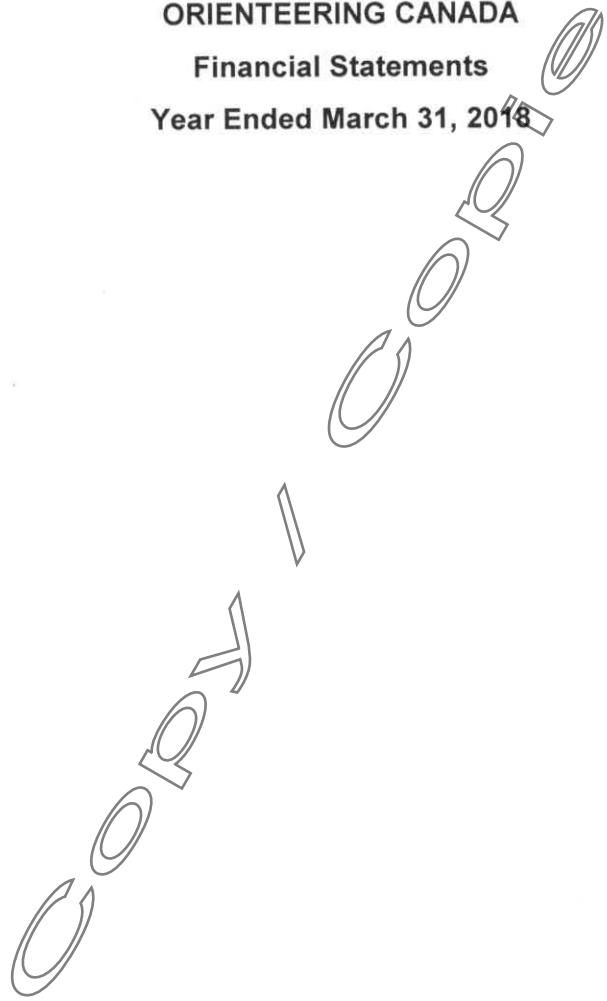
	Apr '17 - Mar 18	Budget	% of Budget
Programs and Committees			
Coaching Development	2,692.76		
Communications	972.20		
LTAD	1,696.13		
Mapping	500.00	1,000.00	50.0%
Total Programs and Committee...	5,861.09	1,000.00	586.1%
Promotion	1,399.08	700.00	199.9%
Sass Peepre Fund Expenses	1,224.62		
Staffing	29,698.29	28,000.00	106.1%
Telephone	0.00	200.00	0.0%
Translations	280.80		
Volunteer Recognition	449.99	500.00	90.0%
Website	487.58	1,000.00	48.8%
Total Expense	120,029.81	167,100.00	178.9%
Net Ordinary Income	9,135.42	0.00	100.0%
Net Income	9,135.42	0.00	100.0%

Orienteering Canada
Balance Sheet
As of 31 March 2018

31 Mar 18

ASSETS	
Current Assets	
Chequing/Savings	
Community Account	39,433.54
Savings [REDACTED]	1,077.46
Savings Account	68,557.26
Term Deposits	
Accrued Interest	378.97
Term Deposits - Other	<u>25,000.00</u>
Total Term Deposits	<u>25,378.97</u>
Total Chequing/Savings	134,447.23
Accounts Receivable	
Accounts Receivable	11,180.62
Total Accounts Receivable	11,180.62
Other Current Assets	
GST Receivable	424.23
Inventory	8,714.68
Prepaid Expenses	11,505.49
Total Other Current Assets	<u>20,644.40</u>
Total Current Assets	166,272.25
TOTAL ASSETS	<u>166,272.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	29,609.98
Total Accounts Payable	29,609.98
Other Current Liabilities	
Accrued Liabilities	1,950.00
Deferred Revenue	2,830.00
Total Other Current Liabilities	4,780.00
Total Current Liabilities	34,389.98
Total Liabilities	34,389.98
Equity	
Restricted Funds	
Endowment Fund	22,285.05
Sass Peepre Fund	
Opening Balance	9,071.42
Net Change	-1,132.93
Total Sass Peepre Fund	<u>7,938.49</u>
Total Restricted Funds	30,223.54
Unrestricted Funds O/B	91,390.38
Xfr of NI to Restricted Funds	1,132.93
Net Income	9,135.42
Total Equity	<u>131,882.27</u>
TOTAL LIABILITIES & EQUITY	<u>166,272.25</u>

ORIENTEERING CANADA
Financial Statements
Year Ended March 31, 2018



ORIENTEERING CANADA
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Year Ended March 31, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Members of Orienteering Canada

We have audited the accompanying financial statements of Orienteering Canada, which comprise the statement of financial position as at March 31, 2018 and the statements of revenues and expenditures, changes in net assets and cash flow for the year then ended, and 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many charitable organizations, the organization derives cash receipts from donations, membership fees, activities, and the sale of promotional items the completeness of which is not susceptible of 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 contributions, excess of revenues over expenses, current assets and net assets.

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of Orienteering Canada as at March 31, 2018 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

St Pierre Jolys, Manitoba

Chartered Professional Accountants

ORIENTEERING CANADA
Statement of Financial Position
March 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 109,068	\$ 15,647
Term deposits	25,379	25,151
Accounts receivable	11,181	26,043
GST Receivable	424	53
Prepaid expenses	11,615	15,538
Inventory	8,715	7,900
	166,382	90,332
TERM DEPOSITS, GREATER THAN ONE YEAR	-	25,000
	\$ 166,382	\$ 115,332
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 31,561	\$ 4,961
Deferred income	2,830	9,800
	34,391	14,761
NET ASSETS		
General fund	101,768	91,500
Sass peepre fund	7,938	9,071
Endowment fund	22,285	-
	131,991	100,571
	\$ 166,382	\$ 115,332

ON BEHALF OF THE BOARD

[REDACTED] /
[REDACTED] Director
[REDACTED] Director

ORIENTEERING CANADA
Statement of Revenues and Expenditures
Year Ended March 31, 2018

	2018	2017
REVENUES		
Association membership fees	\$ 50,000	\$ 50,000
Donations	6,388	8,946
Activity revenue (Note 5)	30,612	22,990
High performance athletes (Note 6)	12,181	14,093
Sales of promotional items	6,523	7,748
Sponsorship	7,200	695
	112,904	104,472
GENERAL AND ADMINISTRATIVE EXPENSES		
Accounting fees	2,660	2,296
Advertising and promotion	1,984	2,243
Business taxes, licenses and memberships	4,107	3,813
Conference	213	562
Insurance	12,016	11,550
Interest and bank charges	1,229	1,345
Internet	488	423
Meetings and conventions	2,398	3,315
Miscellaneous expense	-	20
Office	527	173
Program Expenses (Note 7)	72,960	70,010
Promotional items	5,612	7,880
Telephone	-	177
	104,194	103,807
EXCESS OF REVENUES OVER GENERAL AND ADMINISTRATIVE EXPENSES FROM OPERATIONS	8,710	665
OTHER INCOME		
Interest income	425	555
EXCESS OF REVENUES OVER GENERAL AND ADMINISTRATIVE EXPENSES	\$ 9,135	\$ 1,220

ORIENTEERING CANADA
Statement of Changes in Net Assets
Year Ended March 31, 2018

	General Fund	Sass Peepre Fund	Endowment Fund	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 91,500	\$ 9,071	\$ 100,571	\$ 99,351	
Transfer from (to) restricted funds (Note 4)	1,133	(1,133)	22,285	22,285	-
EXCESS OF REVENUES OVER GENERAL AND ADMINISTRATIVE EXPENSES	9,135	-	-	9,135	1,220
NET ASSETS - END OF YEAR	\$ 101,768	\$ 7,938	\$ 22,285	\$ 131,991	\$ 100,571

ORIENTEERING CANADA
Statement of Cash Flow
Year Ended March 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Excess of revenues over general and administrative expenses	\$ 9,135	\$ 1,220
Changes in non-cash working capital	59,514	(26,490)
Cash flow from (used by) operating activities	68,649	(25,270)
INVESTING ACTIVITY		
Term deposits, greater than one year	25,000	(25,000)
INCREASE (DECREASE) IN CASH FLOW	93,649	(50,270)
Cash - beginning of year	40,798	91,068
CASH - END OF YEAR	\$ 134,447	\$ 40,798
CASH CONSISTS OF:		
Cash	\$ 109,068	\$ 15,647
Term deposits	25,379	25,151
	\$ 134,447	\$ 40,798

ORIENTEERING CANADA
Notes to Financial Statements
Year Ended March 31, 2018

1. DESCRIPTION OF OPERATIONS

The organization is incorporated under Canada Not-for-profit Act and is a charity recognized by CRA as of December 1, 1967. The organization serves to promote orienteering in Canada; to encourage the formation of orienteering clubs throughout Canada and to further their interests; to render all possible services and assistance for the development and extension of orienteering.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Fund accounting

Orienteering Canada follows the restricted fund method of accounting for contributions.

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Sase Peepre Fund and Endowment Fund reports only restricted resources that are to be used for specific activities approved by the board.

Cash equivalents

Highly liquid investments with maturities of 90 days or less at date of purchase are classified as cash equivalents.

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

Revenue recognition

Orienteering Canada follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(continues)

ORIENTEERING CANADA
Notes to Financial Statements
Year Ended March 31, 2018

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of March 31, 2018.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from members and contributors. There has been no change in the organization's exposure to this risk.

4. Junior Camp (Sass Peepre) Fund

	2018	2017
Junior Training Camp Revenue	\$ 11,285	\$ 5,610
Junior Training Camp Expenses	(11,193)	(3,788)
Sass Peepre Fund Expenses	(1,225)	(2,660)
	<hr/>	<hr/>
	\$ (1,133)	\$ (838)
	<hr/>	<hr/>

5. Activity Revenue

	2018	2017
Coaching/Officials Services	\$ 7,792	\$ 7,621
Event Fees/Levies	11,535	9,759
Junior Training Camp Revenue	11,285	5,610
	<hr/>	<hr/>
	\$ 30,612	\$ 22,990
	<hr/>	<hr/>

ORIENTEERING CANADA
Notes to Financial Statements
Year Ended March 31, 2018

6. High Performance Athletes revenue breakdown

	2018	2017
High Performance Program: Donations	\$ 977	\$ 2,400
High Performance Program: National Team Events	-	3,652
High Performance Program: Fund Raising Activities	8,604	5,441
High Performance Program:Memberships/Training Fees	2,600	2,600
	\$ 12,181	\$ 14,093

7. Program Expenses

	2018	2017
Event registration fees	\$ 1,545	\$ 749
Staffing	29,698	27,771
National Team Leader	10,971	12,936
Junior Training Camp Expenses	11,193	3,788
National Team Coach Funding	3,850	7,294
COF Branded Techwear	538	1,551
Coaching program	2,693	6,619
HPP Director	1,113	688
Sass Peepre Fund Expenses	1,225	2,660
Miscellaneous	-	19
Medals	1,470	1,271
Volunteer Recognition	450	-
National Team Funding	400	-
Fundraising program costs	542	117
Strategic plan	-	(1,538)
LTAD	1,696	-
Mapping-unreimbursed expenses	500	1,220
Communications	972	765
CCES-Anti Doping	4,105	4,100
	\$ 72,961	\$ 70,010

8. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.
