

OTTAWA ON K1A 0L5

NCR MAILROOM  
# 53

SKI JUMPING CANADA/CANADA SAUT  
À SKI  
49 ASPENSHIRE CRES SW  
CALGARY AB T3H 0R4

SALLE DU COURRIER

RCN

REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION  
RETURN

000050

Return for Fiscal Period Ending

2011 03 31

Year

Month

Day

Is this the first return filed by this association?

Yes

No

If "No", has the fiscal period changed from the last return filed?

Yes

No

Is this the final return to be filed by this association?

Yes

No

If "Yes", please attach an explanation.



15 14114 9658 RR 0001 2018-03-31 3028657

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

Corrected name

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

City

Province 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).

Instructions

the name and address are correct. To correct pre-printed information on this form, please use the d. Any changes (except to the contact information above) must be explained in an attachment to

boxes (above right) to indicate the end of the association's fiscal period.

NCIAL STATEMENTS for the fiscal period covered by this return. These should include a revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.

of the names, addresses, and occupations or lines of business of the association's current members.

of the names and the official positions of the people who are authorized to issue official documents on behalf of the association.

o that fully explains what replacement procedure is followed in the event of lost or spoiled receipts. Within 3 months from the end of the fiscal period of the association, mail or deliver a completed return of the original documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

F6000002266817

**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. \$ 0
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, Siân Bolton of [REDACTED]  
Name of director whose signature appears below. (Print)

2. I, Todd Stretch of [REDACTED]  
Name of director whose signature appears below. (Print)

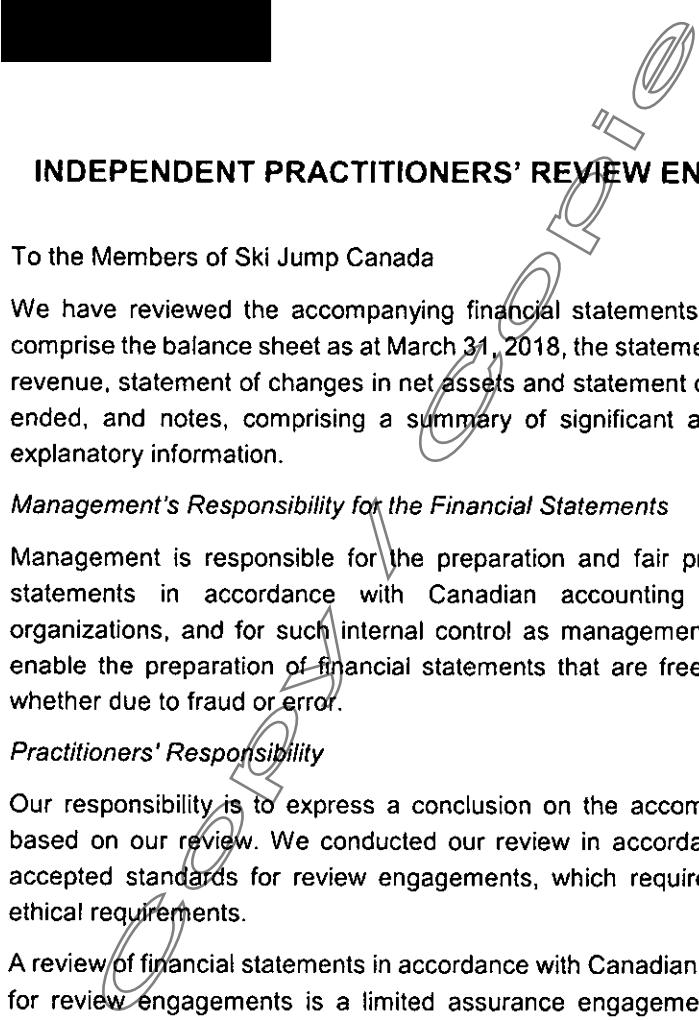
HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

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

Financial Statements of

# SKI JUMPING CANADA

As at and for the year ended March 31, 2018 and 2017



## INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Ski Jump Canada

We have reviewed the accompanying financial statements of Ski Jump Canada, which comprise the balance sheet as at March 31, 2018, the statement of excess of expenses over revenue, statement of changes in net assets and statement of cash flows for the year then ended, and notes, comprising 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.

*Practitioners' Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

[REDACTED]

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Ski Jump Canada as at March 31, 2018, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

[REDACTED]

Chartered Professional Accountants

[REDACTED]

Calgary, Canada

# SKI JUMPING CANADA

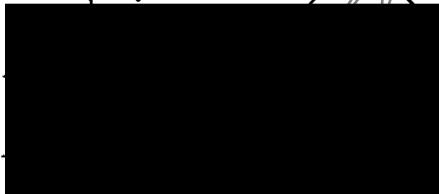
Balance Sheet (Unaudited)

March 31, 2018, with comparative information for 2017

	2018	2017
<b>Assets</b>		
Current Assets:		
Cash	\$ 157,126	\$ 223,972
Accounts receivable	25,649	11,775
Prepaid expenses and other	-	37,882
	<hr/> \$ 182,775	<hr/> \$ 273,629
<b>Liabilities and Net Assets</b>		
Current Liabilities:		
Accounts payable	\$ 16,184	\$ 29,236
Deferred revenue	-	43,886
	<hr/> 16,184	<hr/> 73,122
Event Fund	14,562	14,562
General Fund	152,029	185,945
	<hr/> 166,591	<hr/> 200,507
	<hr/> <hr/> \$ 182,775	<hr/> <hr/> \$ 273,629

See accompanying notes to the financial statements.

Approved by the Board:



Director

Director

# SKI JUMPING CANADA

## Statement of Excess of Expenses over Revenue (Unaudited)

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
<b>Income:</b>		
Training and membership	\$ 42,380	\$ 12,544
Federation Internationale du Ski	17,000	17,000
Sponsorship program	101,548	64,138
Grant	128,625	84,518
Other fundraising	120,901	76,755
	<hr/> 410,454	<hr/> 254,955
<b>Expenses:</b>		
Coaching	95,283	84,785
Program	183,710	21,642
Trip	75,263	59,417
Federation Internationale du Ski	6,228	8,288
Fundraising expenses	32,815	28,265
Affiliation	10,419	4,500
Equipment	17,482	4,053
Insurance	3,998	12,830
Bad debt	5,076	-
General and administrative	14,096	10,153
	<hr/> 444,370	<hr/> 233,933
<b>Excess of expenses over revenue</b>	<hr/> <b>\$ (33,916)</b>	<hr/> <b>\$ 21,022</b>

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

## Statement of Changes in Net Assets (Unaudited)

Year ended March 31, 2018, with comparative information for 2017

	General Fund	Event Fund	Total
Balance, March 31, 2016	\$ 164,923	\$ 14,562	\$ 179,485
Excess of revenue over expenses	21,022	-	21,022
Balance, March 31, 2017	185,945	14,562	200,507
Excess of expenses over revenue	(33,916)	-	(33,916)
Balance, March 31, 2018	\$ 152,029	\$ 14,562	\$ 166,591

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

## Statement of Cash Flows (Unaudited)

Year ended March 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Operations:		
Excess of expenses over revenue	\$ (33,916)	\$ 21,022
Changes in non-cash operating working capital accounts:		
Accounts receivable and other current assets	24,008	(49,657)
Accounts payable	(13,052)	29,236
Deferred revenue	(43,886)	821
	<u>(66,846)</u>	<u>1,422</u>
Change in cash position	(66,846)	1,422
Cash, beginning of year	223,972	222,550
<u>Cash, end of year</u>	<u>\$ 157,126</u>	<u>\$ 223,972</u>

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

Notes to Financial Statements (Unaudited)

Year ended March 31, 2018, with comparative information for 2017

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## 1. Purpose of the organization:

Ski Jumping Canada (SJC) is the National Sports Organization (NSO) for the sport of ski jumping in Canada. Its goal is to provide talented athletes with the training and support they require to compete on the International stage and win medals, in turn inspiring young Canadians to pursue the sport of ski jumping.

SJC is incorporated under the Canadian Not-for-Profit Corporations Act as a not-for-profit organization and is a registered charity under the Income Tax Act and, accordingly, is not subject to income taxes.

## 2. Significant accounting policies:

### (a) Basis of accounting:

The financial statements of SJC are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations as issued by the Canadian Accounting Standards Board.

SJC follows the restricted-fund method of accounting for contributions, with the following funds:

#### (i) General Fund:

The General Fund accounts for SJC's equipment, trip, sporting association and administrative activities and programs.

#### (ii) Event Fund:

The Event Fund accounts for activities related to Federation Internationale du Ski (FIS) sanctioned event programs.

#### (b) Revenue recognition:

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, or if no restricted fund exists, they are recognized in the general fund using the deferral method of accounting.

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.

Programs and services and fee for service revenue are recognized when the related service is provided.

# SKI JUMPING CANADA

Notes to Financial Statements (Unaudited)

Year ended March 31, 2018, with comparative information for 2017

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## 2. Significant accounting policies (continued):

### (c) Use of estimates:

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 amounts of assets and liabilities, the disclosure of contingent liabilities at the date of the financial statements and the reporting amounts of revenues and expenses during the reporting period.

### (d) Volunteer and donated services and goods:

Volunteers contribute their time and services to SJC and receives goods donated by members and supporters. The value of the contributed time, service, and donated goods is not reflected in these financial statements since it is not susceptible to objective valuation or measurement.

### (e) Financial instruments:

Financial instruments are initially recorded at estimated fair value and classified into one of five categories: held for trading, held to maturity, available for sale, loans and receivables and other liabilities. Cash and accounts receivable are classified as loans and receivables and measured at estimated fair value. Accounts payable are classified as other liabilities and measured at amortized cost.

The fair value of cash and cash equivalents, accounts receivable and accounts payable approximate their carrying amounts due to the short-term nature of these financial instruments.

SJC is not exposed to significant amounts of credit, liquidity or interest rate risk. Cash and cash equivalents are held with a Canadian chartered bank and balances are maintained below insured limits.

## 3. Capital Management:

SJC views its capital as cash and cash equivalents. Management and the Board of Directors manage capital on a frequent basis through reviewing budgets.

## 4. Deferred revenue:

Deferred revenue pertains to restricted contributions related to the general fund that will be recognized as revenue in the period the related costs are incurred. At March 31, 2018, deferred revenue amounted to \$nil (2017 - \$43,886).

Director information:

Name	Address	Occupation
Todd Stretch		
Susanne Pelly		
Matthew John Epp		
Michael Stuart Bodnarchuk		
Rodney Strate		
Sian Marjorie Bolton		

A handwritten signature, appearing to read "Sian Marjorie Bolton", is written in black ink in a cursive, flowing style.

**Ski Jumping Canada**  
**Authorization to Issue Official Receipts**

Position	Name	Address
President	Todd Stretch	
Treasurer	Sian Bolton	

Ski Jumping Canada  
Authorization to Issue Official Receipts

Copied

Copied

Ski Jumping Canada  
Replacement Procedure for Lost or Spoiled Receipts  
Year ended March 31, 2018

To replace a lost receipt, SJC will issue a replacement, which contains all the required information plus the serial number of the lost receipt. The replacement receipt would also state that it "cancels and replaces the lost receipt." The SJC copy of the lost receipt would be kept and marked "cancelled".

To replace a spoiled receipt, SJC will issue a new receipt but would keep all original copies of the spoiled receipt and mark them as "cancelled".

