



Canada Revenue  
Agency

Agence du revenu  
du Canada

**REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION**

**RETURN**

000051

OTTAWA ON K1A 0L5

CH192741312389

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

NCR MAILROOM  
# 110

SALLE DU COURRIER  
RCN



5 14114 9658 RR 0001 2019-03-31 3028657

Return for Fiscal Period Ending

12 | 0 | 1 | 9 | 0 | 3 | 3 | 1 |  
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.

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

Corrected name

\_\_\_\_\_  
\_\_\_\_\_

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**

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

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

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

5. Prepare a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

6. Note that the return fully explains what replacement procedure is followed in the event of lost or spoiled receipts.

7. Six months from the end of the fiscal period of the association, mail or deliver a completed return and required documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

## 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. \$ 6400
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 ☒
- 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, [Redacted] of [Redacted]  
Name of director whose signature appears below. (Print)

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

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

President / Chair

Home telephone number

Business telephone number

Date

2. Signature of director

Position with the association

TREASURER

Home telephone number

Business telephone number

Date

Question 6 response

A donation receipt for \$200 was issued to acknowledge donation of flight tickets.

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Ski Jumping Canada  
Officials that are able to issue official receipts

The only people authorized to issue official receipts for Ski jumping Canada are:

Position	Individual name
Treasurer	Sian Bolton
President	Todd Stretch

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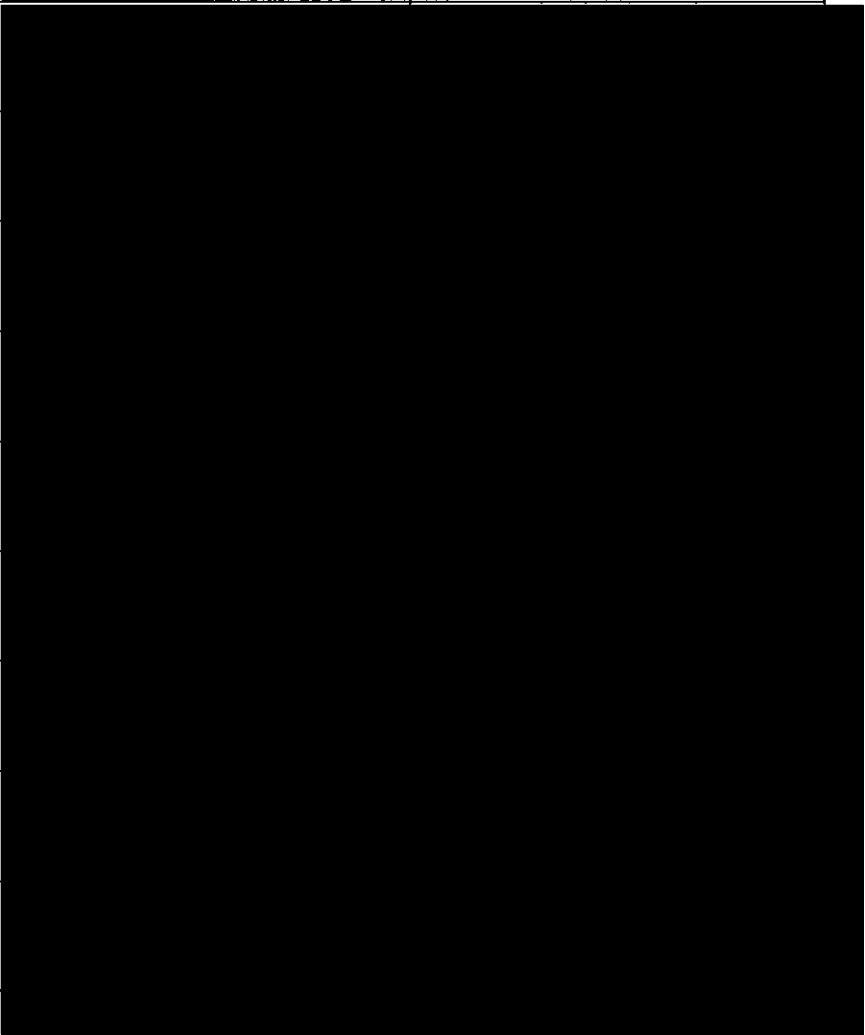
Ski Jumping Canada  
Replacement Procedure for Lost or Spoiled Receipts  
Year ended March 31, 2019

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".

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Directors of Ski Jumping Canada

Name	Address	Occupation
Todd Stretch		
Sian Bolton		
Tracy McKay		
Doug Burcham		
Mike Bodnarchuk		
Nigel Behrens		
Alain Tremblay		
Susanne Pelly		
Rodney Strate		



Financial Statements of

**SKI JUMPING CANADA**

Year ended March 31, 2019

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## 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, 2019, 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*

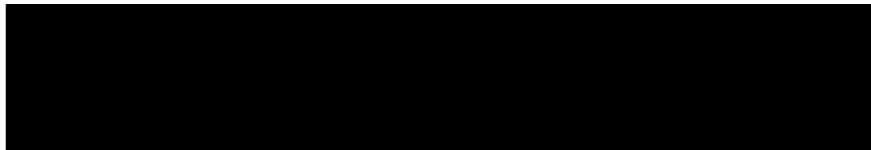
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that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

### *Practitioners' Responsibility*

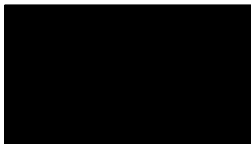
Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

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.

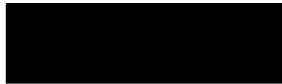






*Conclusion*

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, 2019, 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.



Chartered Professional Accountants



Calgary, Canada

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# SKI JUMPING CANADA

Balance Sheet (Unaudited)

March 31, 2019, with comparative information for 2018

	2019	2018
<b>Assets</b>		
Current Assets:		
Cash	\$ 102,487	\$ 157,126
Accounts receivable	36,646	25,649
Prepaid expenses and other	2,500	-
	<u>\$ 141,633</u>	<u>\$ 182,775</u>
<b>Liabilities and Net Assets</b>		
Current Liabilities:		
Accounts payable	\$ 22,951	\$ 16,184
Deferred revenue (note 3)	12,750	-
	<u>35,701</u>	<u>16,184</u>
Event Fund	4,537	14,562
Benevolent Fund	10,000	-
General Fund	91,395	152,029
	<u>105,932</u>	<u>166,591</u>
	<u>\$ 141,633</u>	<u>\$ 182,775</u>

See accompanying notes to the financial statements.

Approved by the Board:

\_\_\_\_\_  
signed "Todd Stretch" Director

\_\_\_\_\_  
signed "Sian Bolton" Director

# SKI JUMPING CANADA

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

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Income:		
Training and membership	\$ 16,500	\$ 42,380
Federation Internationale du Ski	-	17,000
Sponsorship program	8,535	101,548
Grant	130,000	128,625
Other fundraising	74,647	120,901
	229,682	410,454
Expenses:		
Coaching	107,912	95,283
Program (note 2(a)(ii))	62,721	183,710
Trip	39,476	75,263
Federation Internationale du Ski	4,831	6,228
Fundraising expenses	23,973	32,815
Affiliation	7,275	10,419
Equipment	1,369	17,482
Insurance	10,372	3,998
Bad debt	2,234	5,076
Advertising and promotion	17,775	4,006
General and administrative	12,403	10,090
	290,341	444,370
Excess of expenses over revenue	\$ (60,659)	\$ (33,916)

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

## Statement of Changes in Net Assets (Unaudited)

Year ended March 31, 2019, with comparative information for 2018

	General Fund	Event Fund	Benevolent Fund	Total
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
Excess of expenses over revenue	(50,634)	(10,025)	-	(60,659)
Transfer to Benevolent Fund	(10,000)	-	10,000	-
Balance, March 31, 2019	\$ 91,395	\$ 4,537	\$ 10,000	\$ 105,932

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

## Statement of Cash Flows (Unaudited)

Year ended March 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operations:		
Excess of expenses over revenue	\$ (60,659)	\$ (33,916)
Changes in non-cash operating working capital accounts:		
Accounts receivable and other current assets	(10,997)	24,008
Prepaid expenses and other	(2,500)	-
Accounts payable	6,767	(13,052)
Deferred revenue	12,750	(43,886)
	(54,639)	(66,846)
Change in cash position	(54,639)	(66,846)
Cash, beginning of year	157,126	223,972
Cash, end of year	\$ 102,487	\$ 157,126

See accompanying notes to the financial statements.

# SKI JUMPING CANADA

Notes to Financial Statements (Unaudited)

Year ended March 31, 2019, with comparative information for 2018

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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.

During the year ended March 31, 2019, \$10,025 (2018 - nil) of program costs were funded by the Event Fund related to a FIS sanctioned event.

#### (iii) Benevolent Fund:

The Benevolent Fund accounts for activities related to granting of bursaries or scholarships for retiring athletes to pursue post-secondary or technical training.

### (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.

# SKI JUMPING CANADA

Notes to Financial Statements (Unaudited)

Year ended March 31, 2019, with comparative information for 2018

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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.

(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. Actual results may differ from these estimates.

(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:

Accounts receivable and accounts payable are measured at amortized cost. Accounts receivable are recorded net of the estimated allowance for doubtful accounts.

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. 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, 2019, deferred revenue amounted to \$12,750 (2018 - \$ nil).