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**ONTARIO RECREATION FACILITIES  
ASSOCIATION INC.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

To the Members of  
Ontario Recreation Facilities Association Inc.  
TORONTO  
Ontario

### *Opinion*

We have audited the accompanying financial statements of Ontario Recreation Facilities Association Inc. which comprise the statement of financial position as at December 31, 2022 and the statement of revenues and expenses, statement of changes in net assets, statement of cash flows, and schedule of revenues and schedule of expenses for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at December 31, 2022 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 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 are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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 opinion.

### *Responsibilities of Management and Those Charged with Governance 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.

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

Those charged with governance are responsible for overseeing the entity'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.

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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 entity'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 entity'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 entity 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.



NORTON McMULLEN LLP  
Chartered Professional Accountants, Licensed Public Accountants

MARKHAM, Canada  
October 16, 2023

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**ONTARIO RECREATION FACILITIES ASSOCIATION INC.****STATEMENT OF FINANCIAL POSITION**

As at December 31,

**2022****2021**

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**ASSETS****Current**

Cash and cash equivalents	\$ 1,522,342	\$ 1,052,261
Accounts receivable	4,701	32,765
Inventories (Note 2)	37,471	70,699
Prepaid expenses	17,117	18,121
	<u>\$ 1,581,631</u>	<u>\$ 1,173,846</u>

**Internally Restricted Cash and Investments (Note 4)** 1,370,872 1,359,259

**Computer Equipment** 29,089 -

**\$ 2,981,592** **\$ 2,533,105**

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**LIABILITIES****Current**

Accounts payable and accrued liabilities	\$ 57,039	\$ 37,749
Government remittances payable	58,684	71,480
Deferred revenue (Note 5)	115,023	162,188
	<u>\$ 230,746</u>	<u>\$ 271,417</u>

**NET ASSETS**

Internally restricted (Note 3)	\$ 1,370,872	\$ 1,359,259
Unrestricted	<u>1,379,974</u>	<u>902,429</u>
	<u><b>\$ 2,750,846</b></u>	<u><b>\$ 2,261,688</b></u>

**\$ 2,981,592** **\$ 2,533,105**

**Commitments (Note 6)**

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Approved by the Board:



Director



Director

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## STATEMENT OF CHANGES IN NET ASSETS

For the year ended December 31, 2022

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	BALANCE - Beginning	EXCESS OF REVENUES OVER EXPENSES	TRANSFERS (Note 3)	BALANCE - Ending
<b>Current Year</b>				
<b>INTERNALLY RESTRICTED</b>				
Operation reserve	\$ 1,349,259	\$ 11,613	\$ -	\$ 1,360,872
Awards and Recognition reserve	10,000	-	-	10,000
	<u>\$ 1,359,259</u>	<u>\$ 11,613</u>	<u>\$ -</u>	<u>\$ 1,370,872</u>
<b>UNRESTRICTED</b>	<u>902,429</u>	<u>477,545</u>	<u>-</u>	<u>1,379,974</u>
	<u><u>\$ 2,261,688</u></u>	<u><u>\$ 489,158</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,750,846</u></u>
<b>Prior Year</b>				
<b>INTERNALLY RESTRICTED</b>				
Operation reserve	\$ 1,337,112	\$ 12,147	\$ -	\$ 1,349,259
Awards and Recognition reserve	10,000	-	-	10,000
	<u>\$ 1,347,112</u>	<u>\$ 12,147</u>	<u>\$ -</u>	<u>\$ 1,359,259</u>
<b>UNRESTRICTED</b>	<u>419,030</u>	<u>483,399</u>	<u>-</u>	<u>902,429</u>
	<u><u>\$ 1,766,142</u></u>	<u><u>\$ 495,546</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,261,688</u></u>



See accompanying notes

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**ONTARIO RECREATION FACILITIES ASSOCIATION INC.****STATEMENT OF REVENUES AND EXPENSES**

For the year ended December 31,

**2022****2021**

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**UNRESTRICTED****REVENUES** (Page 7)

Professional development	\$ 1,140,743	\$ 880,002
Communication and member services	521,184	478,039
Resource and recognition	74,192	65,760
Interest	20,806	4,060
Corporate affiliation	-	530
	<u>\$ 1,756,925</u>	<u>\$ 1,428,391</u>

**EXPENSES** (Page 8)

Administration and finance	\$ 1,065,948	\$ 975,911
Professional development	138,311	107,119
Resource and recognition	56,504	37,132
Communication and member services	16,071	13,714
	<u>\$ 1,276,834</u>	<u>\$ 1,133,876</u>

**EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED  
BEFORE THE FOLLOWING:**

	\$ 480,091	\$ 294,515
Gain on foreign exchange	2,558	38
Government assistance (Note 8)	2,168	188,846
Depreciation	<u>(7,272)</u>	<u>-</u>

**EXCESS OF REVENUES OVER EXPENSES - UNRESTRICTED**

<u>\$ 477,545</u>	<u>\$ 483,399</u>
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**INTERNALLY RESTRICTED - OPERATION RESERVE****REVENUES**

Interest	\$ 11,613	\$ 12,147
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**EXPENSES**

<u>-</u>	<u>-</u>
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**EXCESS OF REVENUES OVER EXPENSES  
- INTERNALLY RESTRICTED - OPERATION RESERVE**

<u>\$ 11,613</u>	<u>\$ 12,147</u>
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See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## STATEMENT OF CASH FLOWS

For the year ended December 31,

2022

2021

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### CASH AND CASH EQUIVALENTS WERE PROVIDED BY (USED IN):

#### OPERATING ACTIVITIES

Excess of revenues over expenses - unrestricted	\$ 477,545	\$ 483,399
Items not affecting cash:		
Amortization	<u>7,272</u>	<u>-</u>
	\$ 484,817	\$ 483,399
Net change in non-cash working capital balances:		
Accounts receivable	28,064	17,884
Inventories	33,228	4,083
Prepaid expenses	1,004	(7,391)
Accounts payable and accrued liabilities	19,290	6,281
Government remittances payable	(12,796)	16,420
Deferred revenue	<u>(47,165)</u>	<u>(50,308)</u>
	\$ 506,442	\$ 470,368

#### INVESTING ACTIVITIES

Purchase of capital assets	\$ (36,361)	\$ -
Purchase of GIC	<u>(246,439)</u>	<u>-</u>
	\$ (282,800)	\$ -

#### INCREASE IN CASH AND CASH EQUIVALENTS

\$ 223,642 \$ 470,368

#### CASH AND CASH EQUIVALENTS - Beginning

1,303,484 833,116

#### CASH AND CASH EQUIVALENTS - Ending

\$ 1,527,126 \$ 1,303,484

#### SUPPLEMENTARY CASH FLOW INFORMATION

Cash and cash equivalents consist of the following:

Unrestricted cash	\$ 1,522,342	\$ 1,051,700
Unrestricted PayPal balance	<u>-</u>	<u>561</u>
	\$ 1,522,342	\$ 1,052,261
Internally restricted cash (Note 3)	<u>4,784</u>	<u>251,223</u>
	<u>\$ 1,527,126</u>	<u>\$ 1,303,484</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF REVENUES

For the year ended December 31,	2022	2021
<hr/>		
<b>Professional Development</b>		
Training – Regional and Online	\$ 1,018,911	\$ 865,305
Pool and Hot Tub Alliance (formerly the National Swimming Pool Foundation)	13,099	10,964
Regional information sessions	<u>1,035</u>	<u>3,733</u>
	<u>\$ 1,140,743</u>	<u>\$ 880,002</u>
<b>Communication and Member Services</b>		
Membership fees		
Group	\$ 192,409	\$ 180,237
Individual and student	134,321	133,884
Corporate	<u>27,251</u>	<u>33,137</u>
	\$ 353,981	\$ 347,258
Job search fees	160,944	126,140
Advertising	<u>6,259</u>	<u>4,641</u>
	<u>\$ 521,184</u>	<u>\$ 478,039</u>
<b>Resource and Recognition</b>		
Manuals, logbooks and souvenir sales	<u>\$ 74,192</u>	<u>\$ 65,760</u>
<b>Interest</b>	<u>\$ 20,806</u>	<u>\$ 4,060</u>
<b>Corporate Affiliation</b>		
Showcase	<u>\$ -</u>	<u>\$ 530</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## SCHEDULE OF EXPENSES

For the year ended December 31,	2022	2021
<b>Administration and Finance</b>		
Wages and benefits	\$ 767,412	\$ 737,452
Office equipment and software	95,184	34,833
Office rent	63,229	77,375
Bank and credit card charges	51,941	37,497
Telephone	23,570	23,210
Insurance	22,750	19,993
Office supplies, photocopies and printing	14,983	26,102
Accounting and bookkeeping	13,050	11,900
Board meetings	9,143	-
Postage	4,686	6,051
Legal	-	1,498
	<u>\$ 1,065,948</u>	<u>\$ 975,911</u>
<b>Professional Development</b>		
Training – Regional and Online	\$ 117,908	\$ 107,119
Annual training	20,403	-
	<u>\$ 138,311</u>	<u>\$ 107,119</u>
<b>Resource and Recognition</b>		
Log books	\$ 38,318	\$ 32,154
Partnership development	6,129	41
Souvenir purchases	5,170	520
Awards	4,502	3,054
Refrigeration manuals	2,385	1,363
	<u>\$ 56,504</u>	<u>\$ 37,132</u>
<b>Communications and Member Services</b>		
Marketing and communications	\$ 11,663	\$ 13,168
Professional designation program	4,408	(29)
Printing and distribution	-	575
	<u>\$ 16,071</u>	<u>\$ 13,714</u>

See accompanying notes

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### NATURE OF OPERATIONS

The Ontario Recreation Facilities Association Inc. (the "Association" or "ORFA") is a not-for-profit corporation whose mission is to provide leadership in the development and delivery of innovative training and education programs, value-added services and quality products for the benefit of the recreation facility profession. The Association is exempt from income taxes.

### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a) **Use of Estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions based on currently available information. Such estimates and assumptions affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from the estimates used. Significant estimates include the estimated useful life of capital assets.

b) **Foreign Currency Translation**

Accounts in foreign currencies have been translated into Canadian dollars using the temporal method. Under this method, monetary assets and liabilities are translated at the year-end exchange rate, while non-monetary assets are translated at the rate of exchange prevailing at the date of the transaction. Revenues and expenses are translated at the average rates of exchange during the year.

c) **Cash and Cash Equivalents**

Cash and cash equivalents include cash held in bank and PayPal accounts.

d) **Inventories**

Inventories are recorded at the lower of cost or net realizable value. Cost is determined on a first-in, first-out basis.

e) **Capital Assets**

Capital assets are recorded at cost. Amortization is provided over the estimated useful life of the assets using appropriate annual rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer equipment	5 years	Straight-line

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### 1. SIGNIFICANT ACCOUNTING POLICIES - Continued

#### f) Internally Restricted Net Assets

The Board has elected to internally restrict certain assets for strategic purposes. These internally restricted reserves are described as follows:

##### i) Operation Reserve

The Board of Directors has segregated and restricted a portion of the net assets of the Association in order to provide an Operation reserve. Funds equivalent to the full amount of the Operation reserve are held in guaranteed investment certificates and/or cash and cash equivalents and are not available for general unrestricted operations without approval from the Board of Directors. Interest earned on the funds is recognized as revenue in the Operation reserve.

##### ii) Awards and Recognition Reserve

A portion of the net assets of the Association have been segregated and restricted in an Awards and Recognition reserve. The Awards and Recognition reserve may be used at the discretion of the Board of Directors to support training credits that may also be awarded when particular ORFA awards are handed out.

#### g) Revenue Recognition

The Association follows the deferral method of accounting for revenues. Deposits received for subsequent years are recognized as revenue in the year in which the related expenses are incurred.

##### i) Professional Development

Revenue is recognized when professional development courses and sessions are presented. Courses and sessions invoiced but not yet presented are recorded as deferred revenue.

##### ii) Communication and Member Services

Communication and member services include revenue generated from membership fees, job search fees and advertising. Membership fees are set annually by the Board of Directors and are recognized as revenue proportionately over the calendar year to which they relate. Revenue from job search fees is recognized upon payment. Advertising revenue is recognized based on the date the advertisement is published. Membership fees and advertising paid in advance are recorded as deferred revenue.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### 1. SIGNIFICANT ACCOUNTING POLICIES - Continued

#### g) Revenue Recognition - Continued

##### iii) Resource and Recognition

Resource and recognition revenue includes sales of manuals, log books and souvenirs. Revenue is recognized when the sale and delivery is complete and collection is reasonably assured.

##### iv) Corporate Affiliation

Corporate affiliation includes EXPO revenue that is recognized based on the date the event occurs. EXPO revenue amounts paid in advance are recorded as deferred revenue.

#### h) Contributed Services

Volunteers contribute a significant number of hours per year to assist the Association in carrying out its activities. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

#### i) Financial Instruments

##### Measurement of Financial Instruments

The Association initially measures all of its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. The Association subsequently measures all of its financial assets and liabilities at amortized cost. GIC's are measured at amortized cost (which, in this case, equates to fair value).

Financial assets subsequently measured at amortized cost include cash and cash equivalents, guaranteed investment certificates and accounts receivable. Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities.

The Association has no financial assets measured at fair value and has not elected to carry any financial asset or liability at fair value.

##### Impairment

Financial assets measured at amortized cost are tested for impairment when events or circumstances indicate possible impairment. Write-downs, if any, are recognized in excess of revenues over expenses and may be subsequently reversed to the extent that the net effect after the reversal is the same as if there had been no write-down. There are no impairment indicators in the current year.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### 2. INVENTORIES

Inventories consist of the following:

	2022	2021
Printed materials	\$ 37,217	\$ 70,445
Promotional materials	<u>254</u>	<u>254</u>
	<u>\$ 37,471</u>	<u>\$ 70,699</u>

### 3. INTERNALLY RESTRICTED INVESTMENTS

The Board of Directors of the Association internally restricts certain amounts after consideration of operating cash flow requirements. These internally restricted amounts are not available for unrestricted purposes without the approval of the Board. There were no transfers in either 2022 or 2021

Internally restricted cash and investments consist of the following:

	2022	2021
Restricted cash	\$ 4,784	\$ 251,223
Guaranteed investment certificates, 0.40 - 4.10% (2021 - 0.55 - 1.75%), maturing between September 2023 and December 2025	<u>1,366,088</u>	<u>1,108,036</u>
	<u>\$ 1,370,872</u>	<u>\$ 1,359,259</u>

### 4. COMPUTER EQUIPMENT

Computer equipment consist of the following:

	2022			2021
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	<u>\$ 36,361</u>	<u>\$ 7,272</u>	<u>\$ 29,089</u>	<u>\$ -</u>

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### 5. DEFERRED REVENUE

Deferred revenue consists of the following:

	2022	2021
Membership fees	\$ 106,250	\$ 153,415
EXPO sponsorship	5,805	5,805
Alumni community activity funds	<u>2,968</u>	<u>2,968</u>
	<u>\$ 115,023</u>	<u>\$ 162,188</u>

### 6. COMMITMENTS

The Association has entered into a ten year lease for its office premises expiring October 2026. The Association also leases office equipment the expires April 2023. Future minimum annual payments for each of the next four years are as follows:

	Premises	Equipment	Total
2023	\$ 24,236	\$ 2,788	\$ 27,024
2024	25,190	-	25,190
2025	25,190	-	25,190
2026	<u>20,992</u>	<u>-</u>	<u>20,992</u>
	<u>\$ 95,608</u>	<u>\$ 2,788</u>	<u>\$ 98,396</u>

### 7. FINANCIAL INSTRUMENTS

#### Risks and Concentrations

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's exposure to and concentrations of risks as at December 31, 2022:

#### a) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. The Association's main credit risks relate to its accounts receivable. The Association provides credit to its clients and members in the normal course of operations. There were no concentrations of credit risk as at December 31, 2022. There has been no change in the assessment of credit risk from the prior year.

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# ONTARIO RECREATION FACILITIES ASSOCIATION INC.

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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### 7. FINANCIAL INSTRUMENTS - Continued

#### b) Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly with respect to its accounts payable and accrued liabilities. The Association manages this risk by managing its working capital, generating sufficient cash flows from operations and by internally restricting cash and cash equivalents to mitigate such risk. There has been no change in the assessment of liquidity risk from the prior year.

#### c) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk, and price risk. The Association is mainly exposed to currency risk as follows:

##### i) Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Approximately 2.9% (2021 - 1.9%) of the Association's revenues are in US dollars. Consequently some assets are exposed to foreign exchange fluctuations. As at December 31, 2022, cash and cash equivalents of \$87,209 (2021 - \$86,458) are denominated in US dollars and have been converted into equivalent Canadian dollars at the exchange rate in effect at the year end. Foreign exchange gains (losses) are included in the excess of revenues over expenses and total \$2558 for 2022 (2021 - \$37). The exposure to this risk changes as the transaction amounts change and as the exchange rate fluctuates. The average \$US exchange rate for 2022 was 1.30 (2021 - 1.25).

### 8. GOVERNMENT ASSISTANCE

During the year, the Association applied for and received \$2,168 (2021 - \$188,846) in government assistance under the federal government's Canada Emergency Wage Subsidy, and Canadian Emergency Rent Subsidy COVID relief programs.