

Financial Statements of

CANADIAN PARALYMPIC COMMITTEE

And Independent Auditor's Report thereon

Year ended March 31, 2025



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INDEPENDENT AUDITOR'S REPORT

To the Directors of Canadian Paralympic Committee

Opinion

We have audited the financial statements of the Canadian Paralympic Committee (the Organization), which comprise:

- the statement of financial position as at March 31, 2025
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements, present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, 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.

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 Auditor's 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 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.

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 the financial statements.

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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



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- 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.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Canada

September 9, 2025

CANADIAN PARALYMPIC COMMITTEE

Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	\$ 6,410,164	\$ 6,232,232
Accounts receivable (note 2)	934,506	2,252,611
Prepaid expenses	106,406	1,547,647
	7,451,076	10,032,490
Tangible capital assets (note 4)	67,191	83,360
Intangible assets (note 4)	47,030	156,193
	\$ 7,565,297	\$ 10,272,043
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 863,222	\$ 1,394,738
Due to Paralympic Foundation of Canada (note 3)	40,428	2,160
Current portion of deferred revenue (note 7)	2,203,031	3,432,465
	3,106,681	4,829,363
Deferred revenue (note 7)	37,549	740,491
Deferred contributions related to tangible capital and intangible assets (note 8)	114,221	239,553
Lease inducement (note 9)	9,809	15,472
	3,268,260	5,824,879
Net assets:		
Internally restricted (note 10)	—	200,000
Unrestricted (note 10)	4,297,037	4,247,164
	4,297,037	4,447,164
	\$ 7,565,297	\$ 10,272,043

See accompanying notes to financial statements.

On behalf of the Board:

Marc-André Fabien Director

Brenda Plowman Director

CANADIAN PARALYMPIC COMMITTEE

Statement of Operations

March 31, 2025, with comparative information for 2024

	2025	2024
Revenue:		
Government contributions (note 11)	\$ 7,979,188	\$ 6,128,335
Sponsorship	4,518,350	3,608,353
In-kind contributions	2,127,043	965,731
Grants – Paralympic Foundation of Canada	2,119,287	1,327,864
Interest	245,306	469,770
Amortization of deferred contributions related to capital and intangible assets	169,948	200,946
Other	356,251	238,886
	17,515,373	12,939,885
Expenses:		
Games operations and delivery	4,638,662	2,593,076
Salaries and benefits	4,019,673	3,705,857
Paralympic performance	2,826,244	1,926,366
Utilized value of in-kind contributions	2,127,043	965,731
Business operations	1,276,167	1,111,158
Partnerships and business development	999,506	307,307
Marketing and communications	926,135	892,044
Paralympic systems	605,877	1,482,066
Amortization of tangible capital and intangible assets	169,948	200,946
Major Games Canada	76,245	72,714
	17,665,500	13,257,265
Deficiency of revenue over expenses	\$ (150,127)	\$ (317,380)

See accompanying notes to financial statements.

CANADIAN PARALYMPIC COMMITTEE

Statement of Changes in Net Assets

Year ended March 31, 2025, with comparative information for 2024

	Investment in capital and intangible assets	Internally restricted	Unrestricted	2025 Total	2024 Total
Balance, beginning of year	\$ —	\$ 200,000	\$ 4,247,164	\$ 4,447,164	\$ 4,764,544
Deficiency of revenue over expenses	—	—	(150,127)	(150,127)	(317,380)
Amortization of tangible capital and intangible assets	(169,948)	—	169,948	—	—
Purchase of tangible capital and intangible assets	44,616	—	(44,616)	—	—
Amortization of deferred contributions related to tangible capital and intangible assets	169,948	—	(169,948)	—	—
Increase in deferred contributions related to tangible capital and intangible assets	(44,616)	—	44,616	—	—
Interfund transfer	—	(200,000)	200,000	—	—
Balance, end of year	\$ —	\$ —	\$ 4,297,037	\$ 4,297,037	\$ 4,447,164

See accompanying notes to financial statements.

CANADIAN PARALYMPIC COMMITTEE

Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Deficiency of revenue over expenses	\$ (150,127)	\$ (317,380)
Items not involving cash:		
Amortization of tangible and intangible capital assets	169,948	200,946
Amortization of deferred contributions related to capital and intangible assets	(169,948)	(200,946)
Change in non-cash operating working capital:		
Accounts receivable	1,318,105	(1,803,895)
Prepaid expenses	1,441,241	(1,141,085)
Accounts payable and accrued liabilities	(531,516)	409,261
Deferred revenue	(1,932,376)	(329,284)
	145,327	(3,182,383)
Investing activities:		
Acquisition of tangible capital assets	(33,326)	(35,876)
Acquisition of intangible assets	(11,290)	(119,063)
	(44,616)	(154,939)
Financing activities:		
Due to Paralympic Foundation of Canada	38,268	(7,001)
Increase in deferred contributions related to capital and intangible assets	44,616	154,939
Decrease in lease inducement	(5,663)	(6,177)
	77,221	141,761
Increase (decrease) in cash and cash equivalents	177,932	(3,195,561)
Cash and cash equivalents, beginning of year	6,232,232	9,427,793
Cash and cash equivalents, end of year	\$ 6,410,164	\$ 6,232,232

See accompanying notes to financial statements.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements

Year ended March 31, 2025

The Canadian Paralympic Committee (the “Organization”) was incorporated under the *Canada Corporations Act* on April 1, 1982, as a not-for-profit organization and was continued under the *Canada Not-for-profit Corporations Act* on July 25, 2014. The Organization is a registered Canadian amateur athletic association under the *Income Tax Act* and, as such, is exempt from income taxes. The Organization is recognized by the International Paralympic Committee, and is responsible for all aspects of Canada’s involvement in the Paralympic Movement, including Summer, Pan-Am and Winter Games.

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

(a) Revenue recognition:

The Organization follows the deferral method of accounting for contributions for not-for-profit organizations.

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. Restricted contributions are recognized as revenue in the year the related expense is incurred.

Externally restricted contributions used to purchase depreciable capital or intangible assets are deferred and amortized over the useful life of the related asset.

Sponsorships for multi-year agreements are deferred and recognized as revenue on a straight-line basis over the terms of the agreements.

(b) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Organization has elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

1. Significant accounting policies (continued):

(b) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Organization determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Organization expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(c) Tangible capital and intangible assets:

Tangible capital and intangible assets are recorded at cost. When a tangible capital and intangible asset no longer contributes to the Organization's ability to provide services, its carrying amount is written down to its residual value.

Tangible capital and intangible assets are amortized on a straight-line method over the estimated useful lives of the assets as follows:

Asset	Useful life
Office furniture	20%
Computer equipment	55%
Website development	55%
Leasehold improvements	Shorter of useful life or term of lease

(d) Impairment of long-lived assets:

Long-lived assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying value of a long-lived asset exceeds the total undiscounted cash flows expected from the use and eventual disposition of the asset and the carrying value exceeds its fair value. The amount of the impairment loss is determined as the excess of the carrying value of the asset over its fair value at the date of impairment.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

1. Significant accounting policies (continued):

(e) Contributed goods and services:

The Organization records the value of contributed goods and services when a fair value can be reasonably estimated and when the goods and services would normally be purchased by the Organization.

The Organization receives in-kind contributions from different partners. The in-kind contributions are recorded as revenue and expenses in the year they are utilized.

(f) Lease inducement:

The lease inducement is initially recorded at cost and amortized over the term of the lease.

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and assets and obligations related to employee future benefits. Actual results could differ from those estimates.

2. Accounts receivable:

	2025	2024
Sponsorships and other receivables	\$ 672,563	\$ 1,864,369
Harmonized sales tax receivable	261,888	249,774
Interest receivable	55	97,459
Sport Canada	—	41,009
	934,506	2,252,611
Allowance for doubtful accounts	—	—
	\$ 934,506	\$ 2,252,611

3. Related party transactions:

The primary purpose of Paralympic Foundation is to ensure that the programs, equipment and people are in place to propel more Canadians with a disability all the way from the playground to the paralympic podium. The Foundation raises funds to solely support the programs and activities of the Organization. The Foundation is controlled by the Organization.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

3. Related party transactions (continued):

The Foundation is a public foundation exempt from income taxes and is able to issue donation receipts for income tax purposes.

The Organization's financial statements have not been prepared on a consolidated basis.

The statement of financial position, statement of revenue and expenses and statement of cash flows of the Foundation are summarized as follows:

	2025	2024
Statement of financial position		
Assets		
Current assets	\$ 8,078,575	\$ 6,203,639
Liabilities		
Current liabilities	344,974	795,427
Fund balances		
Unrestricted – General		
Administration Fund	1,251,900	1,113,756
Externally restricted – NextGen Fund	–	–
Externally restricted – High Performance Fund	–	–
Externally restricted – Raffle Fund	–	–
Externally restricted – Endowment Fund	6,481,701	4,294,456
	7,733,601	5,408,212
	\$ 8,078,575	\$ 6,203,639
Statement of Operations		
Revenue	\$ 5,042,377	\$ 5,860,141
Expenses	616,988	334,596
Excess of revenue over expenses before contributions to the Organization	4,425,389	5,525,545
Contributions to the Organization	2,100,000	1,347,151
Excess of revenue over expenses	\$ 2,325,389	\$ 4,178,394

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

3. Related party transactions (continued):

	2025	2024
Statement of Cash Flows		
Operating activities	\$ 1,725,976	\$ 4,805,707
Financing activities	(38,268)	7,001
Investing activities	(2,057,685)	(4,173,403)

As per the master service agreement between the Organization and the Foundation, the Organization provides the Foundation with support in regard to human resources, which amounts to \$400,606 (2024 - \$345,081).

As at March 31, 2025, the Organization has an amount payable of \$40,428 (2024 – \$2,160) to the Foundation. For the year ended March 31, 2025, the Organization received a contribution of \$2,100,000 (2024 - \$1,347,151) from the Foundation. As at March 31, 2025, the Organization had an amount receivable of \$270,000 (2024 – \$747,150) from the Foundation related to this contribution.

4. Tangible capital and intangible assets:

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Tangible capital assets:				
Office furniture	\$ 104,744	\$ 89,288	\$ 15,456	\$ 19,320
Computer equipment	181,808	134,706	47,102	53,230
Leasehold improvements	61,775	57,142	4,633	10,810
	348,327	281,136	67,191	83,360
Intangible assets:				
Website development	130,353	83,323	47,030	156,193
	\$ 478,680	\$ 364,459	\$ 114,221	\$ 239,553

During the year the Organization disposed of \$674,053 of computer equipment and intangible assets with a loss on disposal of \$69, 873, which is included in amortization expense.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

5. Line of credit:

The Organization no longer has an authorized line of credit (2024 - \$50,000 authorized line of credit). The Organization has a corporate credit card with a \$400,000 limit, secured by a general security agreement and renewable annually. As at March 31, 2025, the corporate credit card balance payable is \$33,771 (2024 - \$53,519).

6. Accounts payable and accrued liabilities:

There are no government remittances included in accounts payable and accrued liabilities such as amounts payable for harmonized sales tax and payroll-related taxes.

7. Deferred revenue:

Deferred revenue consists of various event registrations and training camps collected in the current year that pertain to future years.

	2025	2024
Government contributions	\$ 310,044	\$ 2,193,148
Sponsorships	1,892,987	1,849,980
Ontario Trillium Project	—	73,211
Other	37,549	56,617
	2,240,580	4,172,956
Current portion	2,203,031	3,432,465
Long-term portion	\$ 37,549	\$ 740,491

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

8. Deferred contributions related to capital and intangible assets:

Deferred contributions related to capital and intangible assets represent the unamortized amount of the contributions received and used for the purchase or development of the capital and intangible assets. The changes in the deferred contributions balance for the years ended March 31 are as follows:

	2025	2024
Balance, beginning of year	\$ 239,553	\$ 285,560
Contributions received	44,616	154,939
Contributions recognized to revenue	(169,948)	(200,946)
Balance, end of year	\$ 114,221	\$ 239,553

9. Lease inducement:

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Lease inducement	\$ 34,005	\$ 24,196	\$ 9,809	\$ 15,472

10. Internal restrictions:

The Organization defines its capital as its net assets, which are subject to a general security agreement signed under the line of credit arrangement. Management's objectives, when managing capital, are to safeguard the Organization's ability to continue as a going concern, so that it can continue to provide services in accordance with its mission and to manage grants and contributions with external restrictions that comply with the conditions for using the financial resources. The Organization monitors its capital by reviewing various financial metrics, including cash flows and variances to forecasts and budgets.

Capital management objectives, policies and procedures are unchanged since the preceding year.

The Organization has complied with all the capital requirements, including the requirements respecting external restrictions.

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

11. Government contributions:

Contributions received from the government funding agencies are subject to specific terms and conditions regarding the expenses of the funds. The Organization's records are subject to audit by the funders to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and which, therefore, would be refundable. In the event that adjustments to prior years' contributions are requested, they would be recorded in the year in which the funder requests the adjustments.

Government contributions for the years ended March 31 consist of the following:

	2025	2024
Sport Canada	\$ 7,762,488	\$ 5,134,605
Sport Canada – Major Games Canada	216,700	216,700
Sport Canada revenue	7,979,188	5,351,305
Ontario Trillium Foundation	–	777,030
Balance, end of year	\$ 7,979,188	\$ 6,128,335

A contribution agreement between the Organization and Sport Canada exists for the period from April 1, 2024 to March 31, 2025. General administration, governance expenses, salaries, fees and benefits and operations/programming are allocated to programs according to management's best estimate based on project activities.

The schedule of funding and disbursements from the Sport Canada program for the period is:

	Budget approved by Sport Canada	Actuals
Funding ⁽¹⁾	\$ 6,140,700	\$ 6,140,700
Disbursements ⁽²⁾		
Administration	500,000	674,932
Governance	250,000	406,289
Staff salaries	2,402,168	4,311,910
Operating programming	2,654,532	5,591,645
Above Core – Security, Safe Sport	321,000	491,991
Official languages	13,000	114,070
	\$ 6,140,700	\$ 11,590,837

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

11. Government contributions (continued):

(1) Sport Canada revenue reconciliation

Approved funding received for 2025	\$ 6,140,700
Less 2023 additions to capital assets	(44,616)
Less amounts deferred as at March 31, 2025	(310,044)
Plus amounts recognized as revenue from 2024 deferred revenue	2,193,148
Amount recognized as revenue	\$ 7,979,188

(2) Sport Canada expense reconciliation:

Actual disbursements for 2025	\$ 9,752,349
Less 2024 additions to capital assets	(44,616)
Less amounts deferred as at March 31, 2025	(310,044)
Plus amounts recognized as revenue from 2024 deferred revenue	2,193,148
Amount recognized as expenses	\$ 11,590,837

CANADIAN PARALYMPIC COMMITTEE

Notes to Financial Statements (continued)

Year ended March 31, 2025

12. Financial instruments:

The Organization has the following financial risks from its financial instruments:

(a) Market risk:

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: currency risk, interest rate risk and other price risk. The Organization believes it is not exposed to significant market risks from its financial instruments because it does not hold marketable or interest-bearing securities and doesn't hold significant amounts in foreign currencies.

(b) Liquidity risk:

Liquidity risk is the risk that the Organization will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Organization manages its liquidity risk by monitoring its operating requirements. The Organization prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

(c) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Organization is exposed to credit risk with respect to the accounts receivable. The Organization assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. At year-end, \$Nil was allowed for in accounts receivable.

The Organization's financial risks have not changed significantly in the year, nor have the policies, procedures, and methods used to manage the risks. Management believes that these financial risks are appropriately mitigated and do not pose significant risk to the Organization's ongoing operations.

Signature: Marc-Andre Fabien
Marc-Andre Fabien (Sep 19, 2025 11:24:08 EDT)

Email: mfabien@fasken.com

Signature: Brenda Plowman
Brenda Plowman (Sep 23, 2025 22:41:34 PDT)

Email: brendalplowman@outlook.com

2025-03-31 Cdn Paralympic Committee wFS

Final Audit Report

2025-09-24

Created:	2025-09-19
By:	Lesley Toussaint (ltoussaint@paralympic.ca)
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