



HOCKEY SASKATCHEWAN

REQUEST FOR PROPOSAL

EXTERNAL AUDITOR

Issued: May 28, 2025



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Project Overview

Hockey Saskatchewan is a registered non-profit organization and the governing body for amateur hockey in the province. We are seeking proposals from qualified firms to provide external audit services in accordance with Canadian Auditing Standards and applicable non-profit regulations.

Proposal Deadline: **June 27, 2025**

Key Contacts: **KELLY McCLINTOCK**

General Manager

Hockey Saskatchewan

E: KellyM@HockeySask.ca

Phone: 306-789-5101

Organization

Established in 1912, Hockey Saskatchewan is the governing body for organized hockey in the province. With a mission to **lead, develop, and promote positive hockey experiences for all**, the organization supports competition at all levels, from recreational to high-performance. As Saskatchewan's largest sports organization, Hockey Saskatchewan represents nearly 200 Minor Hockey Associations and over 47,000 members, including players, coaches, and officials.

- **PLAYER MEMBERSHIP** **+35,000**
- **TEAM OFFICIALS MEMBERSHIP** **+8,000**
- **OFFICIALS MEMBERSHIP** **+4,000**

OFFICE LOCATION

- #2 – 575 Park Street, Regina, SK



Scope of Work

The successful Proponent will be required to:

- Conduct an annual financial audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS) and applicable regulations for non-profit organizations.
- Ensure compliance with the **Canada Not-for-Profit Corporations Act** and other relevant financial reporting frameworks.
- Evaluate internal control systems and provide recommendations for improvements, if necessary.
- Conduct an inventory sample count and valuation of physical assets, including but not limited to merchandise, jerseys, technical equipment.
- Review grant and funding compliance for government and private contributions.
- Ensure proper accounting for restricted funds and internally/externally designated contributions.
- Provide audit findings report that would be presented at the Annual General Meeting.
- Be available to consult with management and/or the Finance Committee as required.

Accounting Service Provider

Hockey Saskatchewan currently contracts **MNP LLP** for accounting services, and this relationship is expected to remain in place for the duration of the audit engagement term. The successful audit firm will be expected to collaborate with MNP LLP throughout the audit process to facilitate access to financial records, reconciliations, and year-end preparations.



Financial Systems and Tools

Hockey Saskatchewan utilizes the following platforms and tools for financial and operational processes:

- **QuickBooks Online** – Primary accounting software for general ledger and financial reporting.
- **Dext** – For managing receipts and automating data entry into QuickBooks.
- **Plooto** – Used for managing and processing electronic payments.
- **PayPal** – Used for processing payments through the Hockey Saskatchewan website.
- **PaySafe** – Used for online payments through the Hockey Canada Registry (HCR).
- **Shopify** – Used for managing inventory and e-commerce related to merchandise sales.

Auditors should be familiar with or capable of working with these systems during the course of their audit procedures.

Terms of Engagement

The term of engagement will be for **three (3) fiscal years**, beginning with the fiscal year ending April 30, 2026, subject to annual appointment and approval by the membership at the Hockey Saskatchewan Annual General Meeting (AGM). Continuation of the engagement is contingent upon this annual approval, as required under the organization's bylaws and in accordance with the **Canada Not-for-Profit Corporations Act**.

The agreement may be extended beyond the initial three-year term upon mutual consent and satisfactory performance, pending approval by the membership at subsequent AGMs.



Proposal Requirements

Please include the following in your submission:

1. Company Profile

- Name, address, and brief history of the firm.
- Description of experience with non-profit and/or sport sector audits.

2. Team Qualifications

- Bios or resumes of audit personnel who will be assigned.
- Identification of the engagement partner and their role.

3. Approach and Methodology

- Overview of audit strategy, including inventory count procedures.
- Timeline for fieldwork, draft report, and final submission.

4. References

- At least three (3) references from similar organizations audited within the last three years.

5. Fees

- Detailed breakdown of proposed fees including annual audit cost, out-of-pocket expenses, and hourly rates for any additional services.



Evaluation Criteria

Proposals will be evaluated based on the following criteria:

Criteria	Weight
Relevant experience	25%
Qualifications of audit team	20%
Audit methodology & approach	20%
Cost/value for services provided	20%
References & reputation	15%

Terms and Conditions

- Hockey Saskatchewan reserves the right to accept or reject any proposal.
- This RFP does not obligate Hockey Saskatchewan to award a contract or pay any costs incurred in the preparation of proposals.

Hockey Saskatchewan looks forward to receiving your proposals. We appreciate your interest in working with us and thank you for your time and consideration!



Appendix #1 – 2023/24 Fiscal Year Audited Statement

Financial Statements of

HOCKEY SASKATCHEWAN

And Independent Auditor's Report thereon

Year ended April 30, 2024



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

INDEPENDENT AUDITOR'S REPORT

To the Members of Hockey Saskatchewan

Opinion

We have audited the financial statements of Hockey Saskatchewan (the Entity) which comprise:

- the statement of financial position as at April 30, 2024
- 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 Entity as at April 30, 2024, 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 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 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.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

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



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

- 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.
- 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.

Chartered Professional
Accountants Regina, Canada



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Statement of Financial Position

April 30, 2024, with comparative information for 2023

	2024	2023
Assets		
Current assets:		
Cash	\$ 804,591	\$ 981,710
Accounts receivable (note 5)	317,244	137,511
Inventories	149,795	163,894
Prepaid expenses	5,294	150
	1,276,924	1,283,265
Investments (note 3)	4,589,189	4,086,869
Property, plant and equipment (note 4)	244,407	211,509
	\$ 6,110,520	\$ 5,581,643

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities (note 5)	\$ 341,104	\$ 205,617
Deferred revenue	38,000	27,600
	379,104	233,217
Net assets:		
Invested in property, plant and equipment	244,407	211,509
Internally restricted (note 6)	1,042,896	977,609
Unrestricted	4,444,113	4,159,308
	5,731,416	5,348,426
Contingencies (note 7)		
	\$ 6,110,520	\$ 5,581,643

See accompanying notes to financial statements.

On behalf of the Board:

Director

Director



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Statement of Operations

Year ended April 30, 2024, with comparative information for 2023

	Total 2024	Total 2023
Revenue:		
Sask Lotteries Trust Fund for Sport, Culture & Recreation	\$ 446,600	\$ 518,600
Sask Lotteries Trust Fund for Sport, Culture & Recreation - Categorical Grants (Schedule 1)	459,300	392,700
National Sports Division Body	53,965	91,640
Self-Help (Schedule 2)	2,700,028	2,246,033
Other (Schedule 3)	1,770,937	1,436,853
	5,430,830	4,685,826
Expenses:		
Sask Lotteries Trust Fund for Sport, Culture & Recreation - Categorical Grants (Schedule 1)	459,300	392,700
Administration (Schedule 4)	1,008,580	898,295
Capacity and Interaction (Schedule 5)	202,387	185,658
Participation (Schedule 6)	1,201,902	1,003,775
Excellence (Schedule 7)	846,702	744,922
Hockey Canada Insurance	1,063,136	892,732
Hockey Canada Membership/Other	298,377	8,836
	5,080,384	4,126,918
Excess of revenue over expenses before the undernoted	350,446	558,908
Internally restricted excess of revenue over expenses (note 6)	32,544	23,204
Excess of revenue over expenses	\$ 382,990	\$ 582,112

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Statement of Changes in Net Assets

Year ended April 30, 2024, with comparative information for 2023

April 30, 2024	Invested in property, plant and equipment	Internal restrictions (note 6)	Unrestricted	2024 Total
Balance, beginning of year	\$ 211,509	\$ 977,609	\$ 4,159,308	\$ 5,348,426
(Deficiency) excess of revenue over expenses	(49,306)	32,544	399,752	382,990
Allocation of internally restricted funds	-	32,743	(32,743)	-
Net change in investment in property, plant and equipment	82,204	-	(82,204)	-
Balance, end of year	\$ 244,407	\$ 1,042,896	\$ 4,444,113	\$ 5,731,416

April 30, 2023	Invested in property, plant and equipment	Internal restrictions (note 6)	Unrestricted	2023 Total
Balance, beginning of year	\$ 219,191	\$ 954,405	\$ 3,592,718	\$ 4,766,314
(Deficiency) excess of revenue over expenses	(52,949)	23,204	611,857	582,112
Net change in investment in property, plant and equipment	45,267	-	(45,267)	-
Balance, end of year	\$ 211,509	\$ 977,609	\$ 4,159,308	\$ 5,348,426

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Statement of Cash Flows

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 382,990	\$ 582,112
Item not involving cash:		
Amortization	49,306	52,949
Changes in non-cash operating working capital:		
Accounts receivable	(179,733)	(10,906)
Inventories	14,099	12,624
Prepaid expenses	(5,144)	614
Accounts payable and accrued liabilities	135,487	(80,282)
Deferred revenue	10,400	7,664
	407,405	564,775
Investing:		
Purchases of property, plant and equipment	(82,204)	(45,267)
Increase in investments	(502,320)	(401,985)
	(584,524)	(447,252)
(Decrease) increase in cash	(177,119)	117,523
Cash, beginning of year	981,710	864,187
Cash, end of year	\$ 804,591	\$ 981,710

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements

Year ended April 30, 2024

1. Nature of operations:

Hockey Saskatchewan, ("the Entity") is a provincial sports governing body that administers the operations of hockey in Saskatchewan. Its primary objectives are to foster and promote hockey and to promote, supervise and administer all competitions for hockey in Saskatchewan.

2. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations ("NPO Standards"). The Entity's significant accounting policies are as follows:

(a) Revenue recognition:

The Entity follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured.

Registration revenue is recognized over the membership period.

(b) Financial assets and liabilities:

Financial instruments are recorded at fair value on initial recognition. 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 investments at fair value. Management has elected to carry investments 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.

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 Entity 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 Entity 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 impairment charge.

(c) Inventory:

Inventory is valued at the lower of cost and net realizable value.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements (continued)

Year ended April 30, 2024

2. Significant accounting policies (continued):

(d) Property, plant and equipment:

Property, plant and equipment are stated at cost, less accumulated amortization. Amortization is provided using the following methods and rates:

Asset	Basis	Rate
Building	Straight line	5%
Equipment	Declining balance	10%
Vehicles	Straight line	20%
Software	Straight line	100%
Computer hardware	Straight line	33%

(e) Income taxes:

Hockey Saskatchewan is continued under *The Non-Profit Corporations Act of Saskatchewan*. Hockey Saskatchewan is exempt from paying income taxes under paragraph 149(1)(l) of *The Income Tax Act*.

(f) Use of estimates:

The preparation of the financial statements in conformity with NPO Standards 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 amount of revenue and expenses during the reporting period. Significant items subject to such estimates and assumptions include the recoverability of accounts receivable and the estimated useful lives of property, plant and equipment. Actual results could differ from these estimates.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements

Year ended April 30, 2024

3. Investments:

	2024	2023
Cash and cash equivalents	\$ 21,307	\$ 47,605
Mutual funds	-	300,622
Equities	3,535,932	2,728,235
Sask Sport Inc. - Legacy Fund, interest at 5.00% per annum	292,590	277,035
Sask Sport Inc. - Saskatchewan Development Model Scholarship Fund, interest at 5.00% per annum	250,205	253,566
Sask Sport Inc. SHA Scholarship Fund, interest at 5.00% per annum	489,155	479,806
	\$ 4,589,189	\$ 4,086,869

4. Property, plant and equipment:

			2024	2023
	Cost	Accumulated amortization	Net book value	Net book Value
Land	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
Building	724,505	641,443	83,062	104,044
Equipment	313,801	266,810	46,991	51,267
Vehicles	62,248	6,225	56,023	4,900
Computer hardware	10,601	2,270	8,331	1,298
	\$ 1,161,155	\$ 916,748	\$ 244,407	\$ 211,509

5. Government remittances:

Included in accounts receivable are government remittances receivables of \$11,165 (2023 – included in accounts payable are government remittances payable of \$6,202).



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements (continued)

Year ended April 30, 2024

6. Internally restricted net assets:

	Legacy	Sask Development Model Scholarship	Hockey Sask Scholarship	Building	2024 Total	2023 Total
Balance, beginning of year	\$ 278,232	\$ 204,566	\$ 477,554	\$ 17,257	\$ 977,609	\$ 954,405
Interest and donation revenue	15,556	12,639	24,349	-	52,544	50,204
Scholarships	-	(4,000)	(16,000)	-	(20,000)	(27,000)
	15,556	8,639	8,349	-	32,544	23,204
Allocation from unrestricted net assets	-	-	-	32,743	32,743	-
	\$ 293,788	\$ 213,205	\$ 485,903	\$ 50,000	\$ 1,042,896	\$ 977,609



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements (continued)

Year ended April 30, 2024

6. Internally restricted net assets (continued):

The Entity's Board of Directors internally restricted the following amounts from unrestricted net assets. The amounts are not available for other purposes without the approval of the Board of Directors.

Legacy Fund:

The Entity has established a Legacy Fund which is being administered by Sask Sport Inc. Donations can be made to Sask Sport Inc. for which the donor receives a charitable receipt. The intention of the Legacy Fund is to generate interest to support grass roots development programs.

Saskatchewan Development Model Scholarship Fund:

The Entity has established a Saskatchewan Development Model Scholarship Fund. The monies will be used to fund up to twenty-four \$1,000 scholarships to eligible members on an annual basis.

Hockey Saskatchewan Scholarship Fund:

The purpose of the fund is to pay scholarships to registered eligible members on an annual basis. The balance may only be reduced by the approval of at least two-thirds of the membership of the Entity at an annual general meeting.

Building Fund:

This amount provides a source of funding for building renovations. During the year, the Board of Directors moved to maintain a minimum amount in the Building fund at \$50,000.

7. Contingencies:

The Entity is contingently liable with respect to a portion of the claims against the Hockey Canada National Insurance Equity Fund in excess of premiums paid to the Fund by the member Entities. Should any loss to the Entity result from the resolution of the claims, it will be accounted for in the year of settlement.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Notes to Financial Statements (continued)

Year ended April 30, 2024

8. Risk management:

Exposure to market risk, credit risk, and liquidity risk arise in the normal course of the Entity's business. There has been no change to the risk exposures from 2023.

(a) Market risk:

Market risk is the risk of loss that results from fluctuations in equity prices, interest, and exchange rates. The Entity is exposed to market risk from its investing activities. The level of risk to which the Entity is exposed varies depending on market conditions and the composition of the asset-mix.

(i) Price risk:

The Entity manages price risk primarily through diversifying the investments across industry sectors and through investment strategies. As at April 30, 2024 the Entity had an unrealized gain of \$187,419 (2023 – unrealized loss of \$5,250) on its investments.

(ii) Currency risk:

Currency risk arises from the Entity's holdings of foreign currency-denominated investments.

(b) Liquidity risk

Liquidity risk is the risk that the Entity will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Entity manages its liquidity risk by monitoring its operating requirements. The Entity 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 Entity is exposed to credit risk with respect to cash, accounts receivable and investments. The maximum exposure is the carrying amount of these financial assets on the statement of financial position. The Entity manages the credit risk with respect to cash and investments by holding them with the chartered banks. The Entity assesses, on a continuous basis, accounts receivable and expenses any amounts that are not collectible.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 1 - Sask Lotteries Trust Fund for Sport, Culture & Recreation - Categorical Grants

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Membership Assistance Program	\$ 244,800	\$ 238,600
University Athletic Assistance Program	92,000	69,000
Student Athlete Awards Program	46,000	46,000
Future Best	1,500	2,100
Hosting	32,500	10,500
Next Generation Indigenous	-	1,500
Adaptive Sport Equipment Grant	12,500	-
Aboriginal Sport Enhancement Program	30,000	25,000
	459,300	392,700
Expenses:		
Membership Assistance Program	244,800	238,600
University Athletic Assistance Program	92,000	69,000
Student Athlete Awards Program	46,000	46,000
Future Best	1,500	2,100
Hosting	32,500	10,500
Next Generation Indigenous	-	1,500
Adaptive Sport Equipment Grant	12,500	-
Aboriginal Sport Enhancement Program	30,000	25,000
	459,300	392,700
	\$ -	\$ -

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 2 - Self-Help Revenue

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Registration Fees and Insurance:		
Senior	\$ 287,789	\$ 225,882
Adult Rec	29,228	20,158
Female	301,739	227,894
Junior	103,515	94,959
Minor	1,689,072	1,422,150
Officiating	250,385	214,815
	2,661,728	2,205,858
Tournament Sanctions	21,225	20,475
Transfers	14,200	18,950
Travel Permits	2,875	750
	\$ 2,700,028	\$ 2,246,033

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 3 – Other Revenue

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
AGM/Protests/Concessions/Appeals	\$ 8,974	\$ 8,067
Marketing	205,500	250,325
Excellence Fees	434,755	422,350
Coaching Clinics	209,000	198,581
Coach Mentorship	31,800	47,500
Western Hockey League Release Fees	23,500	28,500
Camps	116,397	116,160
Minor Hockey Associations Evaluations	60,793	45,553
Officiating	214,985	101,743
Interest Income and Changes in Fair Value of Investments	389,393	172,658
Lease	13,406	11,858
Sundry	62,434	33,558
	\$ 1,770,937	\$ 1,436,853

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 4 - Administration Expenses

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Amortization	\$ 49,306	\$ 52,949
Audit and Accounting	31,712	29,593
Bank and Credit Card Charges	45,644	44,108
Computer Programming and Hosting	44,351	35,074
Fidelity Bond and Insurance	10,281	9,499
Independent Third Party Expenses	12,410	5,700
Legal	4,173	7,479
Divisional Expenses	9,370	9,548
Occupancy Costs	74,644	81,104
Office Allowance	25,600	34,600
Office Supplies and Printing	9,004	11,231
Postage and Express	13,096	10,995
Salaries and Benefits	661,232	550,181
Telephone	17,757	16,234
	\$ 1,008,580	\$ 898,295

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 5 - Capacity and Interaction Expenses

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Marketing	\$ 127,635	\$ 104,197
Meetings	36,055	47,309
Website	8,068	12,454
Volunteer and Staff Development	16,610	14,701
Volunteer and Staff Recognition	3,371	6,997
Teams Travel Subsidies	10,648	-
	\$ 202,387	\$ 185,658

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 6 - Participation Expenses

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Development Salaries and Benefits	\$ 190,890	\$ 178,645
Coaching Development	135,732	140,785
Coach Mentorship	53,672	49,159
Officials Development	422,161	306,938
Initiation Program and Jamborees	112,859	111,010
Competitions - Provincials	25,739	23,498
Target Group Initiatives	909	6,431
Hockey Safety Trainers	13,464	12,768
Goaltending and Camps	10,824	13,303
Female Programs	107,328	110,927
Minor Hockey Associations Evaluations	56,473	41,585
Minor Hockey Associations Grants	60,513	-
Sledge Hockey	11,338	8,726
	\$ 1,201,902	\$ 1,003,775

See accompanying notes to financial statements.



HOCKEY SASKATCHEWAN: REQUEST FOR PROPOSAL – EXTERNAL AUDITOR

HOCKEY SASKATCHEWAN

Schedule 7 - Excellence Expenses

Year ended April 30, 2024, with comparative information for 2023

	2024	2023
Development Salaries and Benefits	\$ 190,890	\$ 178,645
Coaching Development	141,899	134,006
Officiating Development	102,639	79,004
Trainers Development	36,275	32,471
Talent Identification	241,363	215,607
Training	67,823	68,000
Competition	54,670	19,064
Athlete Assistance	5,000	5,000
Respect in Sport	6,143	13,125
	\$ 846,702	\$ 744,922

See accompanying notes to financial statements.