

VANCOUVER MINOR HOCKEY ASSOCIATION

Financial Information
April 30, 2026

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COMPILATION ENGAGEMENT REPORT

TO THE MANAGEMENT OF VANCOUVER MINOR HOCKEY ASSOCIATION

On the basis of information provided by management, we have compiled the statement of financial position of Vancouver Minor Hockey Association as at April 30, 2026, the statements of operations and changes in net assets for the year then ended, and note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants

Vancouver, British Columbia

Date to be determined

VANCOUVER MINOR HOCKEY ASSOCIATION
Statement of Financial Position
April 30

	2026	2025
Assets		
Current		
Cash	\$ 534,016	\$ 247,925
Restricted cash	7,202	7,202
Accounts receivable	750	161,173
Gaming Fund (schedule 1)	9,362	381
	\$ 551,330	\$ 416,681
Liabilities		
Current		
Volunteer fee refunds payable	\$ 2,625	-
Deferred registration fees	344,667	255,580
Gaming Fund (schedule 1)	9,362	381
	356,654	255,961
Deposits	80,360	107,975
	437,014	363,936
Net assets		
Internally restricted	7,202	7,202
Unrestricted	107,114	45,543
	114,316	52,745
	\$ 551,330	\$ 416,681

See note to the financial information

VANCOUVER MINOR HOCKEY ASSOCIATION
Statement of Operations
Year Ended April 30

	2026	2025
Revenues		
Registration fees	\$ 693,445	\$ 660,711
Rep try-out and team fees	185,973	153,467
Training clinics	175,312	120,566
Hockey tournaments	149,090	161,721
Gaming Fund (schedule 1)	98,556	114,530
Volunteer fees	89,760	67,200
Fundraising	30,686	31,258
Donations and sponsorship	29,814	9,230
Equipment sales	17,604	8,980
Miscellaneous income and special events	3,413	593
	1,473,653	1,328,256
Expenditures		
Ice rental	393,664	341,188
Referee fees	171,927	158,887
Administration	142,124	99,231
Tournaments	106,976	112,799
Gaming Fund (schedule 1)	98,556	114,530
Training clinics	88,446	100,837
Affiliation fees	82,352	25,582
Training centre	78,805	75,294
Coaches stipends	74,700	56,500
Volunteer fee and registration refunds	65,396	60,810
Equipment	38,620	22,927
Donations	27,000	29,100
Professional fees	11,318	15,146
Events	10,483	6,479
Coaches, courses and clinics	7,184	3,417
Trophies and awards	7,003	2,411
Fundraising	5,115	5,582
Meetings	2,413	2,120
	1,412,082	1,232,840
Excess of revenues over expenditures for year	\$ 61,571	\$ 95,416

See note to the financial information

VANCOUVER MINOR HOCKEY ASSOCIATION
Statement of Changes in Net Assets
Year Ended April 30

	Internally restricted	Unrestricted	Total 2026	Total 2025
Balance, beginning of year	\$ 7,202	\$ 45,543	\$ 52,745	\$ (42,671)
Excess of revenues over expenditures	-	61,571	61,571	95,416
Balance, end of year	\$ 7,202	\$ 107,114	\$ 114,316	\$ 52,745

See note to the financial information

VANCOUVER MINOR HOCKEY ASSOCIATION
Note to Financial Information
Year Ended April 30, 2026

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of as at April 30, 2026, and the statement of operations and changes in net assets for the year then ended is on the historical cost basis, reflecting cash transactions with the addition of:

- (a) accounts receivable
- (b) volunteer fee refunds payable
- (c) deferred registration fees

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VANCOUVER MINOR HOCKEY ASSOCIATION
Schedule of Gaming Fund
Year Ended April 30

	2026	2025
Revenues		
Gaming grant	\$ 107,000	\$ 107,000
Interest	537	1,258
	107,537	108,258
Expenses		
Ice rental	98,556	73,964
Affiliation fees	-	40,566
	98,556	114,530
Excess (deficiency) of revenues over expenditures	8,981	(6,272)
Gaming Fund, beginning of year	381	6,653
Gaming Fund, end of year	\$ 9,362	\$ 381