

GATEWAY STUDENT JOURNALISM SOCIETY

Financial Statements

Year Ended June 30, 2024

GATEWAY STUDENT JOURNALISM SOCIETY
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Year Ended June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Gateway Student Journalism Society

Opinion

We have audited the financial statements of Gateway Student Journalism Society (the "society"), which comprise the statement of financial position as at June 30, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows 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 society as at June 30, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 society in accordance with 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.

Other Matter

The financial statements for the year ended June 30, 2023 are unaudited.

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 ASNPO, 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 society'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 society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the society's financial reporting process.

(continues)

Independent Auditor's Report to the Members of Gateway Student Journalism Society (*continued*)

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.

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 society'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 society'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 society 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.

Edmonton, Alberta
November 18, 2024



YATES WHITAKER LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

GATEWAY STUDENT JOURNALISM SOCIETY
Statement of Financial Position
June 30, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 48,204	\$ 176,691
Accounts receivable	8,070	-
Goods and services tax recoverable	608	1,157
Prepaid expenses	3,134	2,262
	60,016	180,110
CAPITAL ASSETS <i>(Note 3)</i>	1,059	2,740
LONG TERM INVESTMENTS <i>(Note 4)</i>	11,750	15,771
	\$ 72,825	\$ 198,621
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 16,575	\$ 27,233
 NET ASSETS		
General fund	55,191	168,648
Invested in capital assets	1,059	2,740
	56,250	171,388
	\$ 72,825	\$ 198,621

ON BEHALF OF THE BOARD


 _____ Director


 _____ Director

GATEWAY STUDENT JOURNALISM SOCIETY
Statement of Revenues and Expenditures
Year Ended June 30, 2024

	Budget 2024	Total 2024	Total 2023
REVENUES			
Advertising	\$ 5,000	\$ 21,939	\$ 2,247
Interest	591	618	279
Donations	2,000	119	5,038
Grant income	7,000	-	7,175
	<u>14,591</u>	<u>22,676</u>	<u>14,739</u>
EXPENDITURES			
Wages and benefits	82,793	83,595	77,479
Rental	11,364	10,886	11,192
Professional fees	7,916	10,609	9,510
Fundraising	-	10,000	-
Insurance	10,054	9,843	9,466
General operating	3,732	4,132	3,973
Printing	-	3,594	3,463
Office	3,768	1,689	3,055
Equipment and infrastructure	-	852	590
Outreach and marketing	650	826	260
Amortization	-	427	953
Fees	226	107	151
Sub-contracts	200	-	-
Volunteer appreciation	350	-	-
Travel	-	-	31
	<u>121,053</u>	<u>136,560</u>	<u>120,123</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES FROM OPERATIONS	(106,462)	(113,884)	(105,384)
OTHER EXPENSES			
Loss on disposal of capital assets	-	1,254	-
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (106,462)	\$ (115,138)	\$ (105,384)

GATEWAY STUDENT JOURNALISM SOCIETY
 Statement of Changes in Net Assets
 Year Ended June 30, 2024

	General fund	Invested in capital assets	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 168,648	\$ 2,740	\$ 171,388	\$ 276,772
Deficiency of revenues over expenditures	(113,457)	(1,681)	(115,138)	(105,384)
NET ASSETS - END OF YEAR	<u>\$ 55,191</u>	<u>\$ 1,059</u>	<u>\$ 56,250</u>	<u>\$ 171,388</u>

GATEWAY STUDENT JOURNALISM SOCIETY

Statement of Cash Flows

Year Ended June 30, 2024

	2024	2023
OPERATING ACTIVITIES		
Deficiency of revenues over expenditures	\$ (115,138)	\$ (105,384)
Items not affecting cash:		
Amortization of capital assets	427	953
Loss on disposal of capital assets	1,254	-
	<u>(113,457)</u>	<u>(104,431)</u>
Changes in non-cash working capital:		
Accounts receivable	(8,070)	9,981
Goods and services tax payable	549	420
Prepaid expenses	(872)	1,017
Accounts payable	(10,658)	3,594
Employee deductions payable	-	(733)
	<u>(19,051)</u>	<u>14,279</u>
Cash flow used by operating activities	<u>(132,508)</u>	<u>(90,152)</u>
INVESTING ACTIVITY		
Long term investments	<u>4,021</u>	<u>(266)</u>
Cash flow from (used by) investing activity	<u>4,021</u>	<u>(266)</u>
DECREASE IN CASH FLOW	(128,487)	(90,418)
Cash - beginning of year	<u>176,691</u>	<u>267,109</u>
CASH - END OF YEAR	\$ 48,204	\$ 176,691

GATEWAY STUDENT JOURNALISM SOCIETY

Notes to Financial Statements

Year Ended June 30, 2024

1. PURPOSE OF THE SOCIETY

The Gateway Student Journalism Society (the "society") is a not-for-profit organization of Alberta. Management has determined that they are exempt from payment of income tax under Section 149(1) of the Income Tax Act.

The society's purposes are to:

1. To sponsor the advancement of the education of University of Alberta students through the various practices of journalism and the publication of Gateway, the student newspaper.

2. To provide a fair, reliable, clear source of information, focused mainly, but not exclusively, on issues which directly affect students, whether they are local, national or international.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash

Cash is defined by the society as funds on deposit with Canadian financial institutions.

Investments

Investments, which consist primarily of Guaranteed Investment Certificates, are carried at cost. Those with a maturity date greater than twelve months are shown as long term investments, while those with maturity dates of less than twelve months are shown as short term investments.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates:

Equipment	20%
Computer equipment	30% and 55%
Computer software	100%

The society regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Leases

Leases are classified as either capital or operating leases. At the time the society enters into a capital lease, an asset is recorded with its related long-term obligation to reflect the acquisition and financing. Rental payments under operating leases are expensed as incurred.

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GATEWAY STUDENT JOURNALISM SOCIETY

Notes to Financial Statements

Year Ended June 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Impairment of long lived assets

The society tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Net assets

- a) Invested in capital assets represents the society's net investment in capital assets which is comprised of the unamortized amount of capital assets purchased with restricted funds.
- b) General funds comprise the excess of revenue over expenses accumulated by the society each year, net of transfers, and are available for general purposes.

Revenue recognition

Gateway Student Journalism Society follows the deferral method of accounting for contributions.

Externally 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 reasonably assured.

Contributions of capital assets and contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related capital assets.

Contributed services

The operations of the society depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Non-monetary transactions

In the normal course of operations, the society enters into non-monetary transactions under which suppliers provide goods and services in exchange for advertising space in the society's publications. These goods and services, which otherwise would be paid for in cash, are accounted for at the more reliably measured of the fair value of the advertising services provided or the fair value of goods and services received. During the year \$10,788 (2023 - \$nil) in services were provided in exchange for advertising services.

Budget amounts

The budget amounts presented on the statements of operations and accumulated surplus and changes in net assets are taken from the society's annual budget prepared in June 2023. Certain budget amounts have been reclassified to conform to the current year's financial statement preparation.

(continues)

GATEWAY STUDENT JOURNALISM SOCIETY

Notes to Financial Statements

Year Ended June 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include accounts receivable and useful life of capital assets and are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Equipment	\$ 5,600	\$ 4,763	\$ 837	\$ 2,301
Computer equipment	61,594	61,372	222	439
Computer software	14,794	14,794	-	-
	<u>\$ 81,988</u>	<u>\$ 80,929</u>	<u>\$ 1,059</u>	<u>\$ 2,740</u>

4. LONG TERM INVESTMENTS

	2024	2023
Guaranteed Investment Certificate maturing in June 2028, bearing interest at 3.80% per year.	\$ 11,750	\$ 11,253
Guaranteed Investment Certificate redeemed during the year.	-	4,518
	<u>\$ 11,750</u>	<u>\$ 15,771</u>

GATEWAY STUDENT JOURNALISM SOCIETY

Notes to Financial Statements

Year Ended June 30, 2024

5. LEASE COMMITMENT

The Society is under an operating lease for office space and administrative fees which was renewed during the year and expires on August 31, 2025. Under the terms of the agreement, the Society paid \$883 per month for rent, utilities and custodial services, as well as \$80 per month for administrative fees from September 2022 to August 2023. Starting September 2023 until August 2025 the Society will pay \$958 per month for rent, utilities and custodial services, as well as \$86 per month for administrative fees.

Contractual obligation repayment schedule:

2025	\$	12,528
2026		<u>2,088</u>
	\$	<u>14,616</u>

6. FINANCIAL INSTRUMENTS

The society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the society's risk exposure and concentration as of June 30, 2024.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The society is exposed to credit risk from customers. In order to reduce its credit risk, the society reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The society has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The society is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, long term debt, obligations under capital leases, and accounts payable.

Currency risk

Currency risk is the risk to the society's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The society is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in U.S. dollars. The society does not use derivative instruments to reduce its exposure to foreign currency risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating and financing activities. The society is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the society is not exposed to significant other price risks arising from these financial instruments.

GATEWAY STUDENT JOURNALISM SOCIETY

Notes to Financial Statements

Year Ended June 30, 2024

7. BUDGET

The 2024 operating budget was approved by the board of directors in June 2023. The budget figures have been provided for information purposes only and have not been audited or reviewed.

8. SUBSEQUENT EVENTS

During March 2024 there was a student vote related to funding that has been previously provided to the society through student tuition. Previously this funding had been revoked in 2021, however as a result of the most recent vote the student fees related to the society have been reinstated. Beginning in fiscal year 2025 the society will receive funding from the students union related to fees collected on behalf of the society.

9. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. Comparative figures are unaudited, though the comparative figures were reviewed.

GATEWAY STUDENT JOURNALISM SOCIETY

3-04 Students' Union Building
University of Alberta
Edmonton, AB
T6G 2J7

November 18, 2024

Yates Whitaker LLP
#300, 10328-81 Avenue
Edmonton Alberta T6E 1X2

Attention: Doug Courts CPA, CA

Dear Sir:

This representation letter is provided in connection with your review of the financial statements of Gateway Student Journalism Society for the year ended June 30, 2024 for the purpose of expressing a conclusion that, based on your review, nothing has come to your attention that causes you to believe that the financial statements of Gateway Student Journalism Society do not present fairly, in all material respects, the financial position of Gateway Student Journalism Society as at June 30, 2024, 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 (ASNPO).

Certain representations in this letter are described as being limited to matters that are material. Misstatements (including omissions) are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of society personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm, to the best of our knowledge and belief, the following representations made to you during your review:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated January 22, 2024, for the preparation and fair presentation of the financial statements in accordance with ASNPO.
- We reviewed, approved and recorded all of your proposed adjustments (except for uncorrected misstatements, which are addressed in the next bullet point) to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.
- The effects of uncorrected misstatement are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this representation letter.
- Management or other appropriate persons (such as those charged with governance) have accepted responsibility for the financial statements, including the related notes.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the review; and
 - Unrestricted access to persons within the society from whom you determined it necessary to obtain evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you:

(continued)

- The identity of the society's related parties and all the related-party relationships and transactions of which we are aware;
- Significant facts relating to any fraud or suspected fraud known to us that may have affected the society;
- Known actual or possible non-compliance with laws and regulations for which the effects of non-compliance impact the financial statements of Gateway Student Journalism Society;
- All information relevant to use of the going concern assumption in the financial statements;
- All events occurring subsequent to the date of the financial statements that may require adjustment or disclosure;
- Material commitments, contractual obligations or contingencies that have affected or may affect the society's financial statements, including disclosures; and
- Material non-monetary transactions or transactions for no consideration undertaken by the society in the financial reporting period under consideration.

Other Representations

- ***Fair values of financial instruments***

The significant assumptions used in arriving at the fair values of financial instruments, as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

- ***Material transactions***

There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

- ***Future plans***

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

- ***Related-party transactions***

All related-party transactions have been appropriately measured and disclosed in the financial statements.

- ***Estimates***

The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

- ***Claims***

We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

- ***Liabilities and contingencies***

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

- ***Ownership***

The society has satisfactory title to all assets, and there are no liens or encumbrances on the society's assets.

- ***Compliance***

We have disclosed to you, and the society has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Approved the accounting prepared by the firm

We have reviewed, approved and recorded all of the following:

- a. Adjusting journal entries you prepared or changed;
- b. Account codes you determined or changed;
- c. Transactions you classified; and
- d. Accounting records you prepared or changed.

Disclosure of significant customers and / or suppliers

(continued)

We have disclosed to you all significant customers and/or suppliers of the society who individually represent a significant volume of transactions with the society. We are of the opinion that the volume of transactions (e.g., sales, services, purchases, borrowing and lending) done by the society with any one party is not of sufficient magnitude that discontinuance would have a material negative effect on the ongoing operations of the society.

Sales commitments

Provision has been made for any material loss to be sustained in the fulfillment of, or from an inability to fulfill, any sales commitments.

Receivables valid and properly valued

Receivables recorded in the financial statements represent valid claims against debtors for sales or other charges arising on or before the balance sheet date and have been appropriately reduced to their estimated net realizable value.

Inventories

There were no inventories on consignment, bill-and-hold, or other arrangements, either owned by us or by our suppliers. Provision, when material, has been made (i) to reduce excess or obsolete inventories to their estimated net realizable value and (ii) for any loss to be sustained as a result of purchase commitments for inventory quantities in excess of normal requirements or at prices in excess of the prevailing market prices.

No material unrecorded assets or contingent assets

There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.

Disclosure of all significant estimates and fair value measurements

We have disclosed to you all significant estimates and fair value measurements. We are of the opinion that:

- a. The measurement methods used are permitted under ASNPO and appropriate in the circumstances;
- b. The underlying assumptions are reasonable and reflect management's best estimates considering existing market information;
- c. The method of valuation has been applied consistently;
- d. The assumptions are consistent with management's intended courses of action; and
- e. Financial statement disclosures are in accordance with ASNPO.

Applicable privacy legislation

We have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.

The minute books of the society are complete

The minute books of the society are a complete record of all meetings and resolutions of members and directors throughout the period and to the present date.

Environmental representations

We are aware of the environmental laws and regulations that have an impact on our society and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.

Signed balance sheet

We are aware of the provisions of sections 158(1) and (2) of the Canada Business Corporations Act, or the equivalent sections of other provincial or territorial Business Corporations Acts, which require the financial statements to be approved by the board of directors, such approval being evidenced by the signature at the foot of the balance sheet by two directors duly authorized to sign or by the director, where there is only one. We also undertake not to issue, publish or circulate copies of the financial statements unless these are approved and signed as aforementioned and are accompanied by the Review Engagement Report.

Acknowledged and agreed on behalf of Gateway Student Journalism Society by:



Ms. Lily Polenchuk, Editor-in-Chief
11-20-2024

Date signed

Gateway Student Journalism Society

DFC1

Year End: June 30, 2024

Adjusting Journal Entries

Date: 01/07/2023 To 30/06/2024



Number	Date	Name	Account No	Debit	Credit
1	30/06/2024	Accum Amort - Office Equipment	1815		177.23
1	30/06/2024	Accum Amort - Computer Hardware	1825		217.83
1	30/06/2024	Accum Amort - Photo Equipment	1835		32.16
1	30/06/2024	Amortization	5628	427.22	
To record current year amortization.					
2	30/06/2024	Accounts Payable A&A	2101		2,000.00
2	30/06/2024	General and Admin Expenses:5610 Accounting & 5610		2,000.00	
To increase accrued payable for accounting fees increase from prior year review engagement.					
3	30/06/2024	Paypal	1090	606.99	
3	30/06/2024	Ad Space Revenue	4020		626.48
3	30/06/2024	General and Admin Expenses:5618 Bank & Servi	5618	19.49	
To record paypal transactions for the year.					
4	30/06/2024	Prepaid Expenses	1320		2,262.08
4	30/06/2024	General and Admin Expenses:5632 Insurance & 5632		2,262.08	
To expense prior year prepaid insurance.					
5	30/06/2024	Prepaid Expenses	1320	2,271.04	
5	30/06/2024	General and Admin Expenses:5632 Insurance & 5632			2,271.04
To record current year prepaid insurance.					
6	30/06/2024	BMO GIC-39720854	1095	4,620.22	
6	30/06/2024	Long Term Investments	1920		4,620.22
To adjust the recorded GIC withdrawal during the year.					
7	30/06/2024	BMO GIC-39720854	1095	497.13	
7	30/06/2024	Long Term Investments	1920	102.37	
7	30/06/2024	Interest Income	4120		599.50
To record interest on GIC					

Gateway Student Journalism Society

DFC1-1

Year End: June 30, 2024

Adjusting Journal Entries

Date: 01/07/2023 To 30/06/2024

Number	Date	Name	Account No	Debit	Credit
		investments for the year.			
8	30/06/2024	Accrued Receivables	1202	1,350.00	
8	30/06/2024	Ad Space Revenue	4020		1,350.00
		To record accounts receivable at year end.			
9	30/06/2024	Stripe Clearing	1030	118.87	
9	30/06/2024	Donations	4160		118.87
		To adjust stripe clearing balance to actual.			
10	30/06/2024	Ad Space Revenue	4020		10,787.50
10	30/06/2024	Event Cost	5707	787.50	
10	30/06/2024	Fundraising Expenses	5800	10,000.00	
		To record advertising revenue on non-monetary transactions.			
11	30/06/2024	Prepaid Expenses	1320	863.24	
11	30/06/2024	Office Equipment & Infrastructure	5500		9.29
11	30/06/2024	General and Admin Expenses:5640 Dues & Mem	5640		54.57
11	30/06/2024	General and Admin Expenses:5706 Website Hos	5706		799.38
		To record prepaid expenses identified as part of the expense testing.			
12	30/06/2024	Photo Equipment	1830		2,594.88
12	30/06/2024	Accum Amort - Photo Equipment	1835	1,340.76	
12	30/06/2024	Gain (loss) on disposal of assets	4650	1,254.12	
		To record disposal of camera equipment that was stolen during the year.			
13	30/06/2024	Accrued Receivables	1202	6,720.00	
13	30/06/2024	GST/HST Suspense	2326		320.00
13	30/06/2024	Ad Space Revenue	4020		6,400.00
		To record ASSUA receivable at year end.			
14	30/06/2024	GST/HST Suspense	2326		635.01

Gateway Student Journalism Society**DFC1-2**

Year End: June 30, 2024

Adjusting Journal Entries

Date: 01/07/2023 To 30/06/2024

Number	Date	Name	Account No	Debit	Credit
14	30/06/2024	Ad Space Revenue	4020	635.01	
		To adjust advertising revenue for GST refund received during the year recorded as revenue.			
15	30/06/2024	GST/HST Suspense	2326	19.05	
15	30/06/2024	Ad Space Revenue	4020		19.05
		To adjust revenue for GST taken on an invoice to Waterloo univeristy without GST.			
16	30/06/2024	Retained Earnings - Prev. Year	3560		953.08
16	30/06/2024	Invested in Capital Assets	3565	953.08	
		To adjust opening net assets invested in retained earning to actual based on prior year income .			
				36,848.17	36,848.17
		Net Income (Loss)	(115,138.46)		



November 20, 2024

Gateway Student Journalism Society
3-04 Students' Union Building
University of Alberta
Edmonton AB T6G 2J7

Attention: Lily Polenchuk, Editor-in-Chief

Dear Lily:

This letter has been prepared to assist you with your review of the financial statements of Gateway Student Journalism Society for the year ending June 30, 2024. We look forward to meeting with you and discussing the matters outlined below.

Audit Status

We have completed the audit of the financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Completing our discussions with the Board of Directors;
3. Obtaining evidence of the Board's approval of the financial statements;

Once these items have been completed, we will date and sign our auditor's report.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 2 to the financial statements.

- a. There were no significant changes in accounting policies.
- b. We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- c. We did not identify any significant accounting policies in controversial or emerging areas.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a risk is not treated by a control or when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

Significant Deficiencies in Internal Control *(continued)*

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of TCWG.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies, apart from those outlined below:

#	Nature of significant deficiency	Implication for the financial statements	Recommendation
1	<p><i>During the audit we identified that the Stripe clearing account and the Paypal account are online accounts that collect online payments for gifts to the society and advertising revenues that can be withdrawn to the operating account as needed. These accounts are not being reconciled or tracked as part of the bookkeeping of the organization.</i></p>	<p><i>The implication is that some revenues and expenses may not be recorded into the income statement of the organization, under reporting income and expenses.</i></p>	<p><i>We would recommend that the detailed transactions of these accounts are recorded and reconciled on a monthly basis as part of the bookkeeping of the organization.</i></p>
<p>Management response: <i>Per discussion with management they will begin to supply their bookkeeper with detailed account transactions for their online collections.</i></p>			

Significant Deficiencies in Internal Control *(continued)*

2	<p><i>During the audit we identified a number of employee expense reimbursements that did not have supporting documents for the amounts that were paid to the employees.</i></p>	<p><i>The implication to this is that some employees may be submitting for personal or unauthorized expenses through the society . This would overstate expenses and fraudulently misappropriate funds from the society.</i></p>	<p><i>We would recommend that the Society implement an employee expense reimbursement form that is required to be filled out and signed by both the employee and their supervisor with the receipts attached to the form prior to any payments being made to staff. This would indicate that expenses have been approved and would provide support for what has been purchased. We would further recommend that those in managerial positions cannot approve their own reimbursement form, an example would be the executive director approving the reimbursement for the editor-in-chief and vice versa.</i></p>
<p>Management response: <i>Agreed. A new policy will be implemented</i></p>			
3	<p><i>During the audit we identified several subscriptions that were purchased for in 1-year increments that ended after the fiscal year end date that were fully expensed in the current year.</i></p>	<p><i>The implication is that expenses are required to be recognized over the terms of the contract if the services are to be delivered over a period of time. Since many of these subscriptions complete in the subsequent fiscal year a portion of the services are still outstanding at the end of the year and would represent a prepaid expense for the society.</i></p>	<p><i>We would recommend that when the society purchases annual subscriptions that they track and record the monthly expense over the year instead of recording the expense when the purchase is made.</i></p>
<p>Management response: Discussed with management, this recommendation would exceed the benefit from an administrative point of view and will not be implemented, tracking on prepaid expenses will continue to be identified as part of the year end audit and adjusted as required.</p>			

Significant Deficiencies in Internal Control *(continued)*

4	<p><i>During the audit we identified several advertising contracts that were completed during the year for which payment had not yet been received. The identified transactions were not included as accounts receivable and had not been recorded.</i></p>	<p><i>The implication is that when revenues are earned the society is required to recognize the income in that period, even if the cash has not yet been collected. When the society under-reports their income users of the financial statements may be impacted in their decision making.</i></p>	<p><i>We would recommend that revenues be recorded once the advertising services have been completed monthly as receivable and amounts are invoiced the customer. This will ensure that revenues are captured in the correct fiscal period.</i></p>
<p>Management response: Management has been made aware of the deficiencies relating to their invoicing procedures currently in place and will implement procedures to improve their invoicing of customers and how it is being recorded in the accounting software used.</p>			
5	<p><i>During the audit we identified a cheque that was prepared or used as void cheques that the society had not identified in their records as voided.</i></p>	<p><i>The implication is that cheques could go missing and deposited and if the society is not tracking the cheques that are being used throughout the year may not be identified as fraudulent or used inappropriately.</i></p>	<p><i>We would recommend that as cheques are used the purpose behind each cheque is documents. Additionally, if a cheque is voided we would recommend that the voided cheque be retained or a copy of the cheque is retained to ensure that records are maintained accurately</i></p>
<p>Management response: Management has been made aware of these concerns and will implement a procedure to ensure that when cheques are voided or cancelled that a record of the cheque is maintained for future reference.</p>			
6	<p><i>During the audit we identified a customer who had misnumbered invoices or had not been invoiced for advertising services during the year.</i></p>	<p><i>The implication is that the society may not collect all revenues for which it is eligible to receive for the services that are being provided to customers. Late or missing invoices may not be paid by customers.</i></p>	<p><i>We would recommend that the society set up a schedule to invoice customers monthly as services are rendered, or once the service contract term has been completed. Additionally, we would recommend that the society ensure that all invoices are uniquely numbered to ensure that invoices can be tracked throughout the year. Finally, we recommend that invoices for services are provided to the bookkeeper to be entered into the accounting software so that all invoices are included as revenue in the correct fiscal period.</i></p>

Significant Deficiencies in Internal Control *(continued)*

Management response:

Management has been made aware of the deficiencies relating to their invoicing procedures currently in place and will implement procedures to improve their invoicing of customers and how it is being recorded in the accounting software used.

Written Representations

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

Other Audit Matters of Governance Interest

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of TCWG of Gateway Student Journalism Society to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Agreed to on behalf of Gateway Student Journalism Society by:



Ms. Lily Polenchuk, Editor-in-Chief
11-20-2024

Date signed

Encl.

Gateway Student Journalism Society
Summary of identified misstatements
 Year end: June 30, 2024

Effect of uncorrected misstatements from prior periods			-	-	
Uncorrected misstatements to be carried forward			-	-	

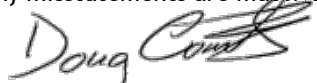
EVALUATION OF MISSTATEMENTS	PSC? Y/N	PSC? Initials	W/P ref	Responses and any difficulties encountered
1. Revise the overall/performance materiality for any new information obtained that would have caused a different amount to have been initially determined, and then describe the new information. Consider changes in financial statement users, operations and financial results.	Y	JTF		Preliminary (Form A-420C) Overall materiality: \$500 Performance materiality: \$375 Final: Overall materiality: \$500 Performance materiality: \$375
2. Describe additional work required:				
a. As a result of a change in overall/performance materiality.	Y	JTF		No change in overall or performance materiality during the audit.
b. Where the aggregate of accumulated misstatements approaches or exceeds performance materiality.	Y	JTF		No change in overall or performance materiality during the audit.
c. Where the nature of the misstatements and the circumstances of their occurrence indicate that other misstatements may exist.	Y	JTF		No such indications.
d. To determine whether misstatements remain in a class of transactions, account balance or disclosure where management was requested by the auditor to examine and then correct the detected misstatements. This situation could result from management's unwillingness to accept an auditor's projection of misstatements in an audit sample.	Y	JTF		No such instances of management disagreement or unwillingness to make correcting entries.
3. Identify and discuss with management:				
a. Any patterns in the misstatements that might indicate possible management bias (such as estimates) or possible fraud.	Y	JTF		No patterns of misstatements identified.
b. The effect of identified misstatements (including misclassifications) on:				

Gateway Student Journalism Society
Summary of identified misstatements
 Year end: June 30, 2024

EVALUATION OF MISSTATEMENTS	PSC? Y/N	PSC? Initials	W/P ref	Responses and any difficulties encountered
i. Compliance with regulatory requirements, debt or other contractual covenants (such as expenses funded by a government program), or	Y	JTF		No such instances of non-compliance during the year.
ii. Individual line items or sub totals (such as turning a loss into a profit).	Y	JTF		No such instances.
4. Ask management to correct all identified misstatements. Document and assess management's reasoning of why any misstatements have not been corrected.				
a. Communicate with TCWG any uncorrected misstatements by management (including the effect of uncorrected misstatements related to prior periods) and the effect that they, individually or in aggregate, may have on the audit opinion.	Y	JTF		Required communication made to client.
b. Request of TCWG to correct the misstatements and document and assess the reasoning of why any misstatements have not been corrected.	Y	JTF		Discussed with TCWG. Determined trivial

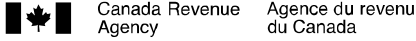
Conclusion

In my opinion, the identified and uncorrected misstatements (if any) are not material, either individually or in aggregate, to the financial statements.
 (If misstatements are material, explain why and describe the impact on the auditor's opinion.)


 Doug Courts
 Principal
 Date October 30, 2024

Describe the basis for the conclusion reached (such as all misstatements identified have been corrected)

X 



Information Return for Corporations Filing Electronically

- Do not send this form to the Canada Revenue Agency (CRA) unless we ask for it. We will not keep or return this form.
- Complete this return for every initial and amended T2 Corporation Income Tax Return electronically filed with the CRA on your behalf.
- By completing Part 2 and signing Part 3, you acknowledge that, under the federal Income Tax Act, you have to keep all records used to prepare your T2 Corporation Income Tax Return, and provide this information to us on request.
- Part 4 must be completed by either you or the electronic transmitter of your T2 Corporation Income Tax Return.
- Give the signed original of this return to the transmitter and keep a copy in your own records for six years.
- We are responsible for ensuring the confidentiality of your electronically filed tax information only after we have accepted your return.

Part 1 – Identification

Corporation's name Gateway Student Journalism Society				Business number 86566 9485 RC0001	
Tax year start	Year Month Day 2023-07-01	Tax year-end	Year Month Day 2024-06-30	Is this an amended return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Email address: _____					
<p>Notices and other correspondence eligible for electronic delivery will no longer be printed and mailed. I understand that by providing an email address, I am registering the corporation to receive email notifications from the CRA. The CRA will notify the corporation at this email address when correspondence is available in My Business Account and requiring immediate attention. Correspondence will be considered as received on the date that the email is sent. For more information, see canada.ca/cra-business-email-notifications.</p>					

Part 2 – Declaration

Enter the following amounts, if applicable, from the T2 return for the tax year noted in Part 1:

Net income or loss for income tax purposes from Schedule 1, financial statements, or General Index of Financial Information (GIFI) (line 300)	-113,619
Part I tax payable (line 700)	
Part III.1 tax payable (line 710)	
Part IV tax payable (line 712)	
Part IV.1 tax payable (line 716)	
Part VI tax payable (line 720)	
Part VI.1 tax payable (line 724)	
Part XIV tax payable (line 728)	
Net provincial and territorial tax payable (line 760)	
Total tax payable (line 770)	

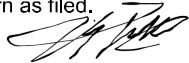
Part 3 – Certification and authorization

I, Polenchuk Last name Lily First name Editor-in-Chief Position, office, or rank

I am an authorized signing officer of the corporation. I certify that I have examined the T2 Corporation Income Tax Return, including accompanying schedules and statements, and that the information given on the T2 return and this T183 Corp information return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

I authorize the transmitter identified in Part 4 to electronically file the T2 Corporation Income Tax Return identified in Part 1. The transmitter can also modify the information originally filed in response to any errors Canada Revenue Agency identifies. This authorization expires when the Minister of National Revenue accepts the electronic return as filed.

11-20-2024



(780) 905-9306

Date (yyyy/mm/dd)

Signature of an authorized signing officer of the corporation

Telephone number

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Part 4 – Transmitter identification

The following transmitter has electronically filed the tax return of the corporation identified in Part 1.

Yates Whitaker LLP

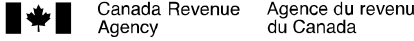
Name of person or firm

G8240

Electronic filer number

Privacy notice

Personal information is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 and CRA PPU 211 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.



Non-Profit Organization (NPO) Information Return

- This return is for:
 - non-profit organizations (NPOs) described in paragraph 149(1)(l) of the Income Tax Act
 - organizations described in paragraph 149(1)(e) of the Act (agricultural organizations, boards of trade or chambers of commerce)
- An organization has to file this return if one of the following applies:
 - it received or is entitled to receive taxable dividends, interest, rentals or royalties totalling more than \$10,000 in the fiscal period
 - it owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period
 - it had to file an NPO information return for a previous fiscal period
- To determine if the organization you represent has to complete this return, see T4117, Income Tax Guide to the Non-Profit Organization (NPO) Information Return
- Mail your completed return to:
Jonquière Tax Centre, T1044 Program, PO Box 1300 LCD Jonquière, Jonquière QC G7S 0L5

Do not use this area

Part 1 – Identification				Business number, if any			
Fiscal period	Year	Month	Day	Year	Month	Day	
From	2023	07	01	to	2024	06	30
Name of organization				Trust number, T3, if any.			
Gateway Student Journalism Society							
Mailing address				Is this the final return to be filed by this organization? If yes, attach an explanation.			
3-04 Students Union Bldg				Yes <input type="checkbox"/> No <input type="checkbox"/>			
University of Alberta							
City	Province		Postal code	Type of organization (see guide T4117)			
Edmonton	AB		T6G 2J7	6			
Name and title of person to contact				Telephone number			
Lily Polenchuk				(780) 905-9306			
Editor-in-Chief							

Part 2 – Amounts received during the fiscal period	
Membership dues, fees, and assessments	100 _____
Federal, provincial, and municipal grants and payments	101 _____
Interest, taxable dividends, rentals, and royalties	102 618
Proceeds of disposition of capital property	103 _____
Gross sales and revenues from organizational activities	104 21,939
Gifts	105 119
Other receipts (specify) _____	106 _____
Total receipts (add lines 100 to 106)	107 22,676 ▶ 22,676

Part 3 – Statement of assets and liabilities at the end of the fiscal period	
Assets	
Method used to record assets _____	
Cash and short-term investments	108 48,204
Amounts receivable from members	109 _____
Amounts receivable from all others (not included on line 109)	110 8,678
Prepaid expenses	111 3,134
Inventory	112 _____
Long-term investments	113 11,750
Fixed assets	114 1,059
Other assets (specify) _____	115 _____
Total assets (add lines 108 to 115)	116 72,825 ▶ 72,825
Liabilities	
Amounts owing to members	117 _____
Amounts owing to all others (specify) _____	118 16,575
Total liabilities (add lines 117 and 118)	119 16,575 ▶ 16,575

Part 4 – Remuneration

Total remuneration and benefits paid to all employees and officers	120	83,595
Total remuneration and benefits paid to employees and officers who are members	121	0
Other payments to members (specify)	122	0
Number of members in the organization		0
Number of members who received remuneration or other amounts		0

Part 5 – The organization's activities

Briefly describe the activities of the organization. If this is the organization's first year filing this return, attach a copy of the organization's Mission Statement.

The Society's purpose is to sponsor the advancement of education of University of Alberta students in the various practices of journalism using the student newspaper at the University of Alberta.

Are any of the organization's activities carried on outside of Canada? Yes No

If yes, indicate where:

Part 6 – Location of books and records

Leave this area blank if the information is the same as in Part 1.

Name of person to contact

Mailing address

City	Province	Postal code	Telephone number
------	----------	-------------	------------------

Part 7 – Certification

I certify that the information given on this return and in any attached documents is correct and complete.

Lily Polenchuk

Name of authorized officer

Editor-in-Chief

Position

Authorized officer's signature

2024-11-20

Date (YYYY/MM/DD)

Language of correspondence Indicate the language of your choice	Langue de correspondance Indiquer la langue de votre choix
English <input checked="" type="checkbox"/>	Français <input type="checkbox"/>

Privacy notice

Personal information is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 047 on Information about Programs and Information Holdings at canada.ca/cra-information-about-programs.

Certificate Of Completion

Envelope Id: BB7C19CB-66FE-4222-A84E-F824903E5841

Status: Completed

Subject: iFirm: e-Signature - Gateway Student Journalism Society 2024 Yearend

Source Envelope:

Document Pages: 52

Signatures: 10

Envelope Originator:

Certificate Pages: 2

Initials: 0

Yates Whitaker LLP

AutoNav: Enabled

admin@yateswhitaker.ca

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IP Address: 20.116.64.17

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

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Holder: Yates Whitaker LLP

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11/20/2024 10:08:44 AM

admin@yateswhitaker.ca

Signer Events

Signature

Timestamp

Lily Polenchuk

polenchu@ualberta.ca

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Signed: 11/20/2024 10:20:42 AM

Security Level:

.Email

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Using IP Address: 142.244.6.154

Electronic Record and Signature Disclosure:

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Omar Habibzai

execdirector@gateway.ualberta.ca

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Signed: 11/20/2024 10:20:11 AM

Security Level:

.Email

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11/20/2024 10:19:20 AM

Signature Adoption: Drawn on Device
Using IP Address: 72.143.229.136

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent

Hashed/Encrypted

11/20/2024 10:14:21 AM

Certified Delivered

Security Checked

11/20/2024 10:19:25 AM

Signing Complete

Security Checked

11/20/2024 10:20:11 AM

Completed

Security Checked

11/20/2024 10:20:42 AM

Payment Events

Status

Timestamps