

CRDSC SDRCC

Centre de Règlement des Différends Sportifs du Canada
Sport Dispute Resolution Centre of Canada

2020-21

SDRCC ANNUAL REPORT

From the Chairperson of the SDRCC
William L. Ryan, Q.C. | July 31, 2021

Integrity
Fairness
Excellence





Table of Contents

About the Centre	02
Message from the Chairperson and the Chief Executive Officer	03
Highlights from 2020–2021	04
Dispute Resolution Secretariat Activities in 2020–2021	08
Tribunal Statistics for 2020–2021	09
Independent Auditor’s Report and Financial Statements	13
Board of Directors	26
Staff Members and Investigation Unit	27
Arbitrators and Mediators	28



About the Centre

The Sport Dispute Resolution Centre of Canada (the “Centre” or the “SDRCC”) was created in March 2003 by an Act of Parliament, the *Physical Activity and Sport Act* (the “Act”). The Board of Directors of the Centre (the “Board”) is comprised of voluntary members and has the mandate to direct the Centre and oversee its activities. The Board is appointed by the Minister responsible for sport.

This report reviews the operations and assesses the results of the activities of the Centre for the Period from April 1, 2020 to March 31, 2021 (the “Period”).

STATUTORY MANDATE

The mission of the Centre is to provide to the sport community a) a national alternative dispute resolution service for sport disputes; and b) expertise and assistance regarding alternative dispute resolution.

VISION STATEMENT FOR 2020–2024

A culture of fairness, integrity and respect is embraced in Canadian sport and beyond.

MISSION STATEMENT FOR 2020–2024

The Centre provides leadership in sport dispute prevention and resolution, while fostering a culture of integrity, procedural fairness and respect.

VALUES

- **INTEGRITY** - Through transparency, competence and high standards of ethical conduct, we constantly strive to earn our stakeholders’ trust.
- **FAIRNESS** - We are independent, impartial and respectful of all parties so our stakeholders can count on us to be fair.
- **EXCELLENCE** – We effectively achieve our mission by being efficient, accessible, professional, and compassionate.

ORGANIZATION HISTORY AND PROFILE

The Centre was established to offer the Canadian sport community the necessary tools to prevent conflicts and, when they are inevitable, to resolve them.

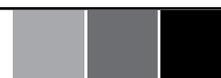
Following extensive consultations in the sport community and collaboration between several key sport organizations in Canada, the interim predecessor of the Centre, the ADRsportRED Program, was launched in January 2002 to offer dispute resolution services to the sport community at the national level.

When the *Physical Activity and Sport Act* received Royal Assent in March 2003, the Centre was officially established as an independent organization with a mission to provide to the sport community a national alternative dispute resolution (ADR) service for sports-related disputes. The Centre officially began its operations in April 2004 and it assumed responsibility for hearing all doping cases in Canada starting in June 2004.

The Centre has seven full-time permanent staff members. On average, the Centre handles over 49 cases per year, of which almost half are doping-related cases. In addition to the activities of the Tribunal, the Dispute Prevention Resource Centre provides members of the Canadian sport community with tools to help prevent and reduce the occurrence or severity of sports-related disputes.

Since 2018, the Centre is responsible for the Investigation Unit, providing professional and independent investigation services to the sport community for abuse and harassment complaints. The Centre also oversees the Canadian Sport Helpline, a free, anonymous, confidential and bilingual listening and referral service for concerns regarding abuse, harassment and discrimination in sport, established in 2019. On January 1, 2021, the Centre created the Safeguarding Tribunal, a new division specialized in hearing disputes pertaining to allegations of harassment and abuse.

On July 6, 2021, following a public call for applications, the Minister designated the Centre to deliver the independent safe sport mechanism at the national level.



Message from the Chairperson and Chief Executive Officer

The 2020–2021 fiscal year was the first of the Centre’s new 4-year Strategic Plan, emphasizing its leadership role in sport dispute prevention and resolution, and stressing the importance of fostering a culture of integrity, procedural fairness and respect. It is our privilege and pleasure to submit this report on our achievements for that period.

The past months have brought unique challenges, not just for the Canadian sport community, but for the entire world. Having already relied heavily on state-of-the-art technology to deliver its services in a virtual environment for many years, the SDRCC was fortunate to be able to seamlessly and safely maintain its operations throughout the pandemic.

Fewer sport events being held, in Canada and abroad, and a halt in doping control during a period of several months likely contributed to the reduction in total number of disputes brought to the Secretariat. However, the nature and complexity of the cases compensate to a certain extent. The increasing number of requests from national sport organizations for Early Resolution Facilitation services demonstrated that mediated solutions at earlier stages are desired by the sport community.

The year also marked the renewal of the roster of mediators and arbitrators. With thirty-six members seeking renewal and twenty-three new members selected, the roster now counts a total of fifty-nine independent arbitrators and mediators. In addition, the Centre launched its new mentorship program for women in arbitration to promote gender equity on the roster. To the nine roster members who retired or chose not to reapply, including a few who had been with the SDRCC since its inception, we wish to express our heartfelt thanks for their contributions over the years. Of the Centre’s more notable achievements during the period, the review of the Canadian Sport Dispute Resolution Code brought about significant changes to comply with the new doping rules and to incorporate the new Safeguarding Tribunal rules.

The pandemic also provided the final impetus for the launch of the SDRCC webinar series, with the goal of continuing to deliver its dispute prevention and education messages, resources and tools to members of the sport community. As a result, the reach of our Resource Centre initiatives was greater in the period than ever before.

As Canadian sports now turn to their return to play strategies, we want to assure the sport community that we are here to provide the tools and resources to help prevent disputes and when needed, the expertise and experience to resolve them efficiently. We extend our best wishes for safe and successful Olympic and Paralympic Games in Tokyo and Beijing to all the athletes, coaches, officials, administrators and support staff who will be representing Canada.

William L. Ryan, Q.C.
Chairperson of the Board of Directors

Marie-Claude Asselin
Chief Executive Officer



Highlights from 2020–2021

Achieving Our Objectives:

PRIORITY AREA 1

PROVIDING SPORT DISPUTE RESOLUTION SERVICES TO THE CANADIAN SPORT COMMUNITY

1.1 Renew the roster of mediators and arbitrators and implement a program to increase the opportunities for women in sport dispute resolution

A call for applications for mediators and arbitrators was issued in October 2020 and 112 applications were received. Following a robust selection process, the Board of Directors named 36 returning and 23 new members to the roster. Arbitrators with specific expertise and experience were named to specialized doping and safeguarding rosters.

Prior to the most recent roster renewal, women accounted for only 15% (4 out of 27) of the arbitrators on the SDRCC roster. With the goal of providing equal opportunity for arbitrators regardless of gender, the SDRCC implemented the Women in Arbitration Mentorship Program. The program allows female arbitrator candidates with great potential, but who did not meet all required criteria to be selected to the roster, to benefit from training, observation of actual cases and mentorship from existing roster members. Eleven candidates were selected to participate in the inaugural program and, upon successful completion of the requisite tasks, will be eligible to apply to be fast-tracked to the roster without having to wait for the next call for applications.

1.2 Review and update the Canadian Sport Dispute Resolution Code, in part to comply with upcoming anti-doping rule changes

The Board of Directors appointed a working group to oversee the review and update of the Canadian Sport Dispute Resolution Code. A thorough review was conducted in consultation with NSO representatives, lawyers, Sport Solution Program Managers, and roster members. Significant amendments were made to the Code to ensure compliance with the new 2021 Canadian Anti-Doping Program, as well as to include specialized rules for safeguarding matters.

The new version of the Code came into effect on January 1, 2021, with additional amendments proposed and approved by the Board on March 18, 2021.

1.3 Improve accessibility of information and resources to simplify the Centre's dispute resolution services for parties

The forms used in the Dispute Resolution Secretariat were updated to clarify mandatory information required from parties when filing, and annotated forms were developed to make the forms more user friendly. The Centre's Case Management Portal is expected to be upgraded in the next fiscal year to enable parties to fill and submit forms online.

The process to review and update the annotated version of the Canadian Sport Dispute Resolution Code continued during the period. The document was modified to align with the 2021 Code and new annotations were drafted. The updated version is expected to be published in the summer of 2021.

PRIORITY AREA 2

STRENGTHENING THE CAPACITY OF THE CANADIAN SPORT COMMUNITY TO PREVENT AND RESOLVE DISPUTES

2.1 Maintain the Sport Law Connect Program in British Columbia and Manitoba, and collaborate with other provinces and territories to expand the program

The Sport Law Connect Program (SLCP) was evaluated in British Columbia and Manitoba after a full year of operation. In British Columbia, a second cohort of law students and members of the ADR Institute of British Columbia were recruited and provided with training. In Quebec, a new cohort of graduate law students from Université de Sherbrooke received training in order to provide sport mediation services at no cost to sport organizations in the province. At the request of provincial sport administrators and Sport Manitoba, a special webinar was planned to provide training to future case managers. The Centre is engaged in ongoing discussions with potential partners in Nova Scotia to offer the SLCP services to the sport community



in the Atlantic region. Program guidelines, facilitation rules and hearing rules were also updated during the period.

2.2 Explore opportunities to improve access to the Centre's online tools and resources

The Centre introduced its webinar series in August 2020. By the end of the Period, ten webinars were delivered, in French and in English, targeting sport administrators, high performance staff and coaches, as well as athletes. Topics covered included causes of disputes and prevention strategies, managing conflicts of interest, athletes' rights and responsibilities, negotiation skills as well as safe sport initiatives. In addition to the webinar series, SDRCC staff conducted 18 virtual workshops and presentations and attended the AthletesCAN Forum, Sport Leadership Conference and Canadian Sport for Life Summit with the SDRCC virtual kiosk.

The online Appeal Panel Orientation program, originally developed in Flash technology, was recoded and optimized. A Negotiation Checklist was introduced to guide parties in their dispute resolution efforts without the need for a third-party neutral. Some existing resources are under review and will be updated soon to ensure compliance with the 2021 Canadian Sport Dispute Resolution Code as well as new anti-doping rules.

2.3 Enhance presence on social media and improve communication tools to increase engagement and awareness

The Centre increased its social media presence with the launch of its *Did You Know* series, which highlights various resources and promotes dispute prevention activities, as well as with the implementation of a monthly social media plan to ensure engaging topics are promoted on a regular basis. Analytics revealed a significant increase in the total number of impressions on its Twitter and Facebook accounts between April, 1 2020 and March 31, 2021. A promotional video was created, thanks to a partnership with the Sport Information Resource Centre and In-Motion. The video highlighted the maintenance of the Centre's services, despite COVID-19 restrictions, and was shared broadly via social media and on the Centre's homepage.

PRIORITY AREA 3 SUPPORTING INTEGRITY IN SPORT

3.1 Maintain the Canadian Sport Helpline and Investigation Unit programs, until no longer required

The services of the Canadian Sport Helpline and Investigation Unit continued to be offered to the Canadian sport community. Between April 1, 2020 and March 31, 2021, the Canadian Sport Helpline logged 1004 calls, emails and text messages. Operators helped 140 clients, a reduction of 28% from the previous fiscal year, likely attributable to the shutdown of most or all sporting activities across the country due to the COVID-19 pandemic. Notable variations in client profiles include an increase in the proportion contacting the helpline about issues arising from the national level, at 35% compared to 17% the previous year. On the other hand, matters arising from club or community level sport decreased to 22 % in the Period compared to 53% in 2019–2020. The helpline also recorded a 72% increase of calls placed by coaches, an increase of 33% of calls by athletes, while calls from parents dropped by 44%. Overall statistics are otherwise consistent with previously published figures.

When surveyed in December 2020, members of the Investigation Unit reported having been solicited for 25 mandates in 2020, 17 of them at the national level, noting a slight increase over the second semester. They also estimated that the matters investigated under the program tended to be more complex than matters they would typically encounter in their regular private practice. On the other hand, they also indicated that, as a result of the strict remuneration policy of the Investigation Unit, their services were provided to sport organizations at a rate of approximately 50% of their market value.

In light of the call for applications issued by the Government of Canada for the implementation of the Universal Code of Conduct to Prevent and Address Maltreatment in Sport, a decision was made by the Centre to not initiate another round of recruitment for new investigators, as had been originally planned. In January 2021, the Centre responded to that call for applications. The proposal included the use



of the Canadian Sport Helpline as a key component of the complaint intake and assistance process and the continuation of the Investigation Unit to provide expert resources to support the permanent investigation function.

3.2 Support the Advisory Committee in implementing the recommendations from the independent evaluation firm in order to improve the services of the Canadian Sport Helpline and Investigation Unit

During the Period, the Centre took charge of the management of the helpline operators from scheduling, training and remuneration. Further to recommendations from the pilot project evaluation report, the SDRCC developed a Crisis Call Management Manual as a resource tool for Canadian Sport Helpline operators.

Further to expressions of interest by members of the Investigation Unit, a working group was established to develop an Investigation Best Practices Manual for sport investigations. The Advisory Committee – Safe Sport Initiatives also formulated recommendations for amendments to the investigator selection criteria and process, to be implemented at the next recruitment opportunity.

3.3 Provide presence on social media and improve communication tools to increase engagement and awareness

The abuse-free-sport.ca website was expanded and improved to include a dedicated section for the Investigation Unit and additional information on resources available to prevent and address harassment and abuse in sport. An increased number of social media postings addressed topics related to safe sport during the Period.

To further promote the Canadian Sport Helpline, the Centre collaborated with the Government of Nunavut to create posters in Inuktitut-Inuinnaqtun languages. This initiative is pending final review and is expected to be available in 2021–2022.

PRIORITY AREA 4 PURSUING ORGANIZATIONAL EXCELLENCE

4.1 Review and update the Centre's Risk Management system

An external firm was engaged to assist with the review and update of the Centre's risk management system. A workshop with SDRCC Board members, staff, and key external stakeholders was conducted to determine and rank the most significant risks that could impact the operations of the SDRCC. Controls were identified for these risks and control effectiveness was assessed. Overall risk tolerance was deemed acceptable as all residual risks fell at the lower end of scale and were classified as somewhat important.

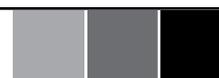
Control effectiveness was considered excellent in all but three areas which were classified as strong. This risk assessment will be monitored by the Director of Operations and reviewed annually by the Executive Committee.

4.2 Align the Board Committee structure and composition with the new Strategic Plan priorities

Following the publication of the new Strategic Plan in 2020, the Board of Directors reviewed the structure and membership of its committees. Terms of reference for the ADR Services Committee, Advisory Committee - Safe Sport Initiatives were updated. In light of the priority area dedicated to supporting integrity in sport, the ad hoc Third-Party Services Committee was transformed into a permanent Board committee and renamed the Sport Integrity Committee.

4.3 Strengthen the Centre's policies regarding official languages, inclusion and diversity

The Centre's policy on equity and access was amended and renamed, the Diversity & Inclusion Policy. The Anti-Harassment Policy also underwent a thorough review to integrate the Universal Code of Conduct to Prevent and Address Maltreatment in Sport. It was also renamed the SDRCC Code



of Conduct. The policies on protection of privacy and official languages were also amended and are pending final review and Board approval.

4.4 Ensure that the Centre's policies comply with the Act, its by-laws and any agreements to which the SDRCC is a party

The Centre's 2019–2020 Annual Report was delivered to the Minister of Canadian Heritage in July of 2020 and its Annual Public Meeting was held in Ottawa, Ontario, and virtually on September 24, 2020.

The *Regroupement Loisir et Sport du Québec (RLSQ)*, a not-for-profit organization primarily servicing sport organizations, provided accounting services for the Centre during the Period. The firm Baker Tilly audited the accounts and financial transactions of the Centre and submitted its written report to the Audit and Finance Committee of the Centre on June 29, 2021. The Auditor's Report was approved by the Board on July 15, 2021. The Auditor's Report, presented on page 13 of this report, states that the policies of the Centre are in accordance with Canadian accounting standards for not-for-profit organizations and that the Centre is economically dependent on government funding for its financial operations.

Sport Canada's core contribution to the Centre for the Period was **\$1,140,000**. The approved financial statements show that related expenses amounted to a total of **\$971, 597** broken down as follows:

- **\$129,044** for administration, including office, general administration and communication;
- **\$37,316** for governance and compliance;
- **\$31,976** for official languages requirements, including the cost of translation for the Centre's documents and rulings;
- **\$315,500** for operations and programming, including the administration of cases, training for mediators and arbitrators, education and outreach; gender equity and safety in sport and

- **\$489,737** for human resources, including professional development as well as salaries and benefits for the Centre's staff.

An additional \$204,451 was awarded by Sport Canada in order to support financially the Centre's two safe sport initiatives, the Investigation Unit and the Canadian Sport Helpline. The expenses relating to this above-reference level funding were broken down as follows: \$663 in administration, \$4,301 in official languages, \$149,487 in operations and \$50,000, in human resources, as reported in the audited financial statements.

An excess of revenues over expenses of \$143,963 for the Period will therefore be returned to Sport Canada.

The Centre also generated \$16,092 in independent revenues for the Period.

As required by Section 32 of the Act, the Corporate Plan for the 2021–2022 fiscal year was delivered in electronic format to the Minister of Canadian Heritage on March 1, 2021. The plan indicated that the Centre's strategic priorities would include: (i) providing fair, impartial, timely and cost-effective dispute resolution services; (ii) increasing accessibility of dispute prevention tools and resources; (iii) continuing to support the sport community to address maltreatment in sport; and (iv) practicing transparent, sustainable and responsible management and governance.

The Corporate Plan presented a budget that included core expenditures of \$1,140,000. The projected expenditures included: \$114,000 for administration, \$45,000 for governance, \$37,000 for official languages, \$368,000 for operations, \$536,000 for human resources and \$40,000 for Gender Equity and Safety in Sport. The Corporate Plan also included a request for \$224,000 in above reference level funding to ensure the continuity of the Canadian Sport Helpline and of the Investigation Unit and other initiatives related to safety in sport.

During the Period, the Centre complied with all of its legislative and contractual obligations.



Dispute Resolution Secretariat Activities in 2020–2021

Forty-eight (48) new cases were filed during the Period, originating from 28 different sports. This represents a significant decrease, compared to the average of 66 in the three (3) previous periods.

The Ordinary Tribunal received 46 new requests, including, fifteen (15) Early Resolution Facilitation cases, and two (2) fee-for-service cases, dealing with issues such as team selection, athlete carding, discipline, harassment and membership matters.

Among those cases, sixteen (16) were settled by consent agreement of the parties, for a settlement rate of 35%; 18 were resolved by way of arbitration; and four (4) requests were withdrawn. The average duration of cases was 53 days, irrespective of the dispute resolution method used, with the exception of one (1) matter which remains in progress at the time of printing.

The Centre also provided fee-for-service case management in four (4) internal matters from three (3) National and Provincial Sport Organizations. In addition, the Centre provided videoconferencing services and support for a National Sport Organization’s internal disciplinary matter.

Due to the significant reduction in doping control activities by the CCES because of the COVID-19 pandemic, the Doping

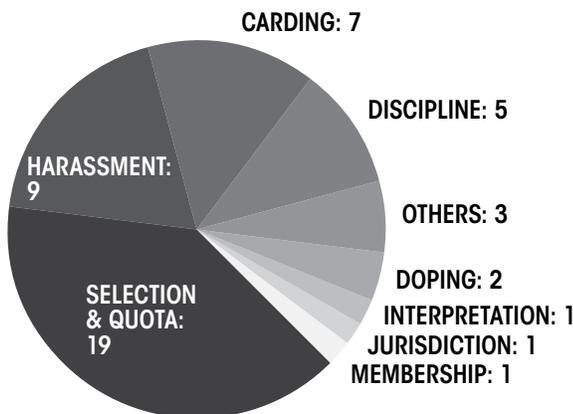
Tribunal was exceptionally quiet during the period. Only two (2) new doping violation assertions were filed; one case was decided by arbitration and in the other case the athlete was deemed by the Canadian Centre for Ethics in Sport (CCES) to have waived their right to a hearing. No doping appeals were filed during the Period.

All sports-related disputes submitted during the Period were managed fairly and efficiently in accordance with the highest standards of arbitration and mediation practice. One complaint against an arbitrator was received during the Period, which was investigated by a third-party and dismissed on all counts.

Parties to proceedings benefitted from access to free legal advice and services through the Pro Bono program. Based on a survey of the Centre’s pro bono lawyers, they were contacted by athletes, coaches, officials, sport organizations and parents at least 43 times and assisted parties in at least nineteen (19) cases. The most prevalent reason for turning down a case was that the timelines of the proceedings conflicted with prior commitments. Thanks to this service, members of the sport community saved an estimated \$242,350 in legal fees during the Period.

TYPE OF DISPUTE

The types of disputes brought before the Centre were as follows:



DISPUTES PER SPORT

Multiple requests were submitted from the following sports:

SPORT	NUMBER OF CASES
Wrestling	5
Cross Country Ski	4
Alpine Ski	3
Snowboard	3
Speed Skating	3
Tennis	3
Athletics	2
Canoe-Kayak	2
Equine Sport	2
Figure Skating	2
Swimming	2

Sports from which only one dispute was submitted were: Archery, Badminton, Bobsleigh, Boxing, Curling, Cycling, Diving, Field Hockey, Hockey, Karate, Para-Cycling, Ringette, Rowing, Rugby, Skeleton, Squash, and Triathlon.

Tribunal Statistics 2020–2021

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **SYNOPSIS OF CASES BEFORE THE ORDINARY TRIBUNAL** (from April 1, 2020 to March 31, 2021)

File Number Division Type of request	Sport	Type of dispute	Parties initiating the request	Arbitrator or Mediator	Length of proceeding	Solution	Legal representatives
SDRCC 19-0421 Ordinary Division Arbitration	Bobsleigh	Harassment	Athlete	Robert P. Armstrong	(September 26, 2019)	In Progress	Jeffrey Rath & Katherine Newton (Athlete), James Bunting & Carlos Sayao (Coach), Arif Chowdhury & Vhari Storwick (NSO)
SDRCC 19-0434 Ordinary Division Arbitration	Cricket	Membership	PSO	Janice D. Johnston	(November 22, 2019)	In Progress	James Bunting & Carlos Sayao (PSO), Jordan Goldblatt (NSO)
SDRCC 20-0439 Ordinary Division Early RF	Badminton	Membership	Coach, PSO & NSO	Michelle Simpson	269 days (February 10, 2020 to November 5, 2020)	Termination of mediation	Kevin Barr (PSO)
SDRCC 20-0447 Ordinary Division Mediation/Arbitration	Goalball	Carding	Athlete	Charmaine Panko	153 days (March 20, 2020 to August 20, 2020)	Consent / Settlement	Dimitri Maniatis (Athlete), Benoît de Champlain & Yan Leduc (Sport Canada)
SDRCC 20-0448 Ordinary Division Mediation/Arbitration	Cycling	Selection	Athlete	David Bennett	33 days (April 8, 2020 to May 11, 2020)	Consent / Settlement	Emir Crowne & Amanda Fowler (Athlete)
SDRCC 20-0449 Ordinary Division Early RF	Equine Sport	Carding	Athlete & NSO	David Bennett	64 days (April 13, 2020 to June 16, 2020)	Consent / Settlement	
SDRCC 20-0450 Ordinary Division Early RF	Speed Skating	Selection	Athlete & NSO	David Bennett	20 days (May 6, 2020 to May 26, 2020)	No settlement	Adam Klevinas (NSO)
SDRCC 20-0451 Ordinary Division Arbitration	Cross Country Ski	Carding	Athlete	Carol Roberts	32 days (May 14, 2020 to June 15, 2020)	Request withdrawn	James H. Smellie (Athlete), Adam Klevinas (NSO)
SDRCC 20-0452 Ordinary Division Early RF	Ringette	Harassment	Athlete, Coach & NSO	Gordon E. Peterson	52 days (May 26, 2020 to July 17, 2020)	Consent / Settlement	Laura Robinson (Athlete), Marty Rabinovitch (Coach), Steven Indig (NSO)
SDRCC 20-0453 Ordinary Division Arbitration	Wrestling	Selection	Athlete	Larry Banack	68 days (May 29, 2020 to August 5, 2020)	Appeal allowed	Elliott Cheeseman (Athlete)
SDRCC 20-0454 Ordinary Division Early RF	Archery	Harassment	Athletes & NSO	Sarah Daitch	15 days (June 2, 2020 to June 17, 2020)	Consent / Settlement	Gary G. Boyd (Athlete), Kevin Westell (Athlete), Adam Klevinas (NSO)
SDRCC 20-0455 Ordinary Division Arbitration	Equine Sport	Carding	Athlete	Carol Roberts	119 days (June 5, 2020 to October 2, 2020)	Appeal allowed	Carlos Sayao (Athlete), Michelle Kropp (NSO)
SDRCC 20-0456 Ordinary Division Mediation/Arbitration	Snowboard	Selection	Athlete	David Bennett	33 days (June 10, 2020 to July 13, 2020)	Consent / Settlement	Amanda Fowler (Athlete), Adam Klevinas (NSO)
SDRCC 20-0457 Ordinary Division Mediation/Arbitration	Tennis	Carding	Athlete	Carol Roberts	51 days (June 10, 2020 to July 31, 2020)	Appeal denied	Macdonald Allen (Athlete), Winston Gee & David Outerbridge (NSO)

Tribunal Statistics 2020–2021

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **SYNOPSIS OF CASES BEFORE THE ORDINARY TRIBUNAL** (from April 1, 2020 to March 31, 2021)

File Number Division Type of request	Sport	Type of dispute	Parties initiating the request	Arbitrator or Mediator	Length of proceeding	Solution	Legal representatives
SDRCC 20-0458 Ordinary Division Mediation/Arbitration	Alpine Ski	Selection	Athlete	David Bennett	71 days (June 16, 2020 to August 26, 2020)	Consent / Settlement	Amanda Fowler (Athlete)
SDRCC 20-0459 Ordinary Division Arbitration	Tennis	Carding	Athlete	Julie Duranceau	30 days (June 22, 2020 to July 22, 2020)	Consent / Settlement	Marc-Olivier Brouillette (Athlete), Winston Gee, Corina Manole & David Outerbridge (NSO)
SDRCC 20-0460 Ordinary Division Early RF	Swimming	Harassment	Athlete, Coach & NSO	Carol Roberts	49 days (June 22, 2020 to August 10, 2020)	Consent / Settlement	
SDRCC 20-0461 Ordinary Division Arbitration	Field Hockey	Jurisdiction	Other	Gordon E. Peterson	55 days (July 3, 2020 to August 27, 2020)	Jurisdiction denied	Allan Dick (Other), Gordon Plattel (NSO)
SDRCC 20-0462 Ordinary Division Arbitration	Snowboard	Selection	Athlete	Ross C. Dumoulin	145 days (July 9, 2020 to December 1, 2020)	Appeal denied	Adam Klevinas (NSO)
SDRCC 20-0463 Ordinary Division Mediation/Arbitration	Rowing	Harassment	Coach	James C. Oakley	44 days (August 5, 2020 to September 18, 2020)	Consent / Settlement	Susan Humphrey (Athletes), Christopher Edwards & Cristy Nurse (Coach), Adam Klevinas (NSO)
SDRCC 20-0464 Ordinary Division Arbitration	Speed Skating	Selection	Athlete	L. Yves Fortier	64 days (August 13, 2020 to October 16, 2020)	Appeal denied	Mathieu Laplante-Goulet (Athlete), Adam Klevinas (NSO)
SDRCC 20-0465 Ordinary Division Early RF	Squash	Discipline	NSO & Other	Janice D. Johnston	63 days (August 21, 2020 to October 23, 2020)	Consent / Settlement	Keith Flavell (NSO)
SDRCC 20-0466 Ordinary Division Mediation/Arbitration	Canoe-Kayak	Quota	Athletes	L. Yves Fortier	62 days (August 27, 2020 to October 28, 2020)	Request withdrawn	Emir Crowne & Amanda Fowler (Athletes), Adam Klevinas (NSO)
SDRCC 20-0467 Ordinary Division Early RF	Wrestling	Other	NSO & Other	Julie Duranceau	66 days (September 1, 2020 to November 6, 2020)	Termination of mediation	Jordan Goldblatt & Iris Graham (NSO)
SDRCC 20-0468 Ordinary Division Mediation/Arbitration	Cross Country Ski	Selection	Athlete	Carol Roberts	53 days (September 5, 2020 to October 28, 2020)	Consent / Settlement	Joseph Byram (Athlete), Adam Klevinas (NSO)
SDRCC 20-0469 Ordinary Division Arbitration	Badminton	Interpretation	PSO & NSO	JJ McIntyre	48 days (September 10, 2020 to October 28, 2020)	Awarded	Michael Kwiatkowski (Athlete), Michelle Kropp (NSO)
SDRCC 20-0470 Ordinary Division Mediation/Arbitration	Hockey	Membership	Athlete	David Bennett	28 days (October 9, 2020 to November 6, 2020)	Consent / Settlement	Andrew Maloney (Athlete), Brent Craswell (NSO)
SDRCC 20-0471 Ordinary Division Arbitration	Wrestling	Discipline	Coach	Allan J. Stitt	46 days (October 19, 2020 to December 4, 2020)	Jurisdiction denied	Emir Crowne & Amanda Fowler (Coach), Jordan Goldblatt (NSO)

Tribunal Statistics 2020–2021

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **SYNOPSIS OF CASES BEFORE THE ORDINARY TRIBUNAL** (from April 1, 2020 to March 31, 2021)

File Number Division Type of request	Sport	Type of dispute	Parties initiating the request	Arbitrator or Mediator	Length of proceeding	Solution	Legal representatives
SDRCC 20-0472 Ordinary Division Arbitration	Speed Skating	Selection	Athlete	Richard W. Pound	6 days (October 20, 2020 to October 26, 2020)	Appeal denied	Marc-Olivier Brouillette (Athlete), Adam Klevinas (NSO)
SDRCC 20-0473 Ordinary Division Early RF	Athletics	Harassment	Athletes, Coaches & NSO	Hugh S. McCall	166 days (November 3, 2020 to April 18, 2021)	Consent / Settlement	Sara-Louise Drury (Athlete), Cristy Nurse (Coach)
SDRCC 20-0474 Ordinary Division Early RF	Canoe-Kayak	Other	NSO, PSO & Other	Carol Roberts	49 days (November 25, 2020 to January 13, 2021)	Termination of mediation	Adam Klevinas (NSO)
SDRCC 20-0475 Ordinary Division Early RF	Rugby	Harassment	Athletes, Coach & NSO	Paul Denis Godin	55 days (December 2, 2020 to January 26, 2021)	Termination of mediation	Cristy Nurse (Athletes), Kevin Westell (Coach), Michelle Kropp (NSO)
SDRCC 20-0476 Ordinary Division Arbitration	Wrestling	Selection	Athlete	JJ McIntyre	3 days (December 4, 2020 to December 7, 2020)	Appeal denied	
SDRCC 20-0477 Ordinary Division Arbitration	Tennis	Discipline	Coach	Allan J. Stitt	128 days (December 6, 2020 to April 13, 2021)	Consent / Settlement	Michaël Bardagi (Coach), Stephen Shamie (NSO)
SDRCC 20-0478 Ordinary Division Early RF	Alpine Ski	Discipline	Athlete & NSO	Simon Margolis	33 days (December 11, 2020 to January 13, 2021)	Termination of mediation	
SDRCC 20-0479 Ordinary Division Early RF	Diving	Discipline	Coach & NSO	John Curtis	50 days (December 15, 2020 to February 3, 2021)	Consent / Settlement	
SDRCC 20-0480 Ordinary Division Arbitration	Athletics	Harassment	Coach	David Bennett	84 days (December 18, 2020 to March 12, 2021)	Request withdrawn	Kenneth Wise (Coach), Leanne E. Standryk (NSO)
SDRCC 20-0481 Ordinary Division Mediation/Arbitration	Cross Country Ski	Selection	Athlete	Carol Roberts	13 days (December 24, 2020 to January 6, 2021)	Appeal denied	James H. Smellie (Athlete), Adam Klevinas (NSO)
SDRCC 21-0482 Ordinary Division Arbitration	Bobsleigh	Selection	Athlete	Janice D. Johnston	180 days (January 7, 2021 to July 6, 2021)	Appeal denied	Julia Flood & Colin Johnston (Athlete), Alexandra Logvin (NSO)
SDRCC 21-0483 Ordinary Division Mediation/Arbitration	Curling	Selection	Athletes	Carol Roberts	2 days (January 8, 2021 to January 10, 2021)	Appeal denied	
SDRCC 21-0484 Ordinary Division Arbitration	Alpine Ski	Selection	Athlete	JJ McIntyre	2 days (January 28, 2021 to January 30, 2021)	Appeal denied	
SDRCC 21-0485 Ordinary Division Early RF	Para-Cycling	Carding	Athlete & NSO	Sue Lambert	52 days (February 1, 2021 to March 25, 2021)	Termination of mediation	

Tribunal Statistics 2020–2021

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **SYNOPSIS OF CASES BEFORE THE ORDINARY TRIBUNAL** (from April 1, 2020 to March 31, 2021)

File Number Division Type of request	Sport	Type of dispute	Parties initiating the request	Arbitrator or Mediator	Length of proceeding	Solution	Legal representatives
SDRCC 21-0486 Ordinary Division Mediation/Arbitration	Figure Skating	Harassment	Athlete		115 days (January 31, 2021 to May 25, 2021)	Request withdrawn	James Bunting & Pinta Maguire (Coach), Devon McLean (Coach), Susan Crawford (Club), Craig Stehr (NSO)
SDRCC 21-0487 Ordinary Division Arbitration	Karate	Selection	Athlete	Robert Néron	29 days (February 14, 2021 to March 15, 2021)	Appeal denied	Adam Klevinas (NSO)
SDRCC 21-0488 Ordinary Division Arbitration	Cross Country Ski	Selection	Athlete	Matthew Wilson	1 day (February 20, 2021 to February 21, 2021)	Appeal denied	Elliot Saccucci & Kate Scallion (Athlete), Adam Klevinas (NSO)
SDRCC 21-0489 Ordinary Division Mediation/Arbitration	Boxing	Selection	Athletes	David Bennett	15 days (February 22, 2021 to March 9, 2021)	Appeal allowed	Mark Alward (NSO)
SDRCC 21-0490 Ordinary Division Early RF	Triathlon	Other	NSO & PSO	Patrick Zakaria	82 days (March 10, 2021 to May 31, 2021)	RF completed	
SDRCC 21-0491 Ordinary Division Arbitration	Skeleton	Carding	Athlete	Patrice M. Brunet	(March 23, 2021)	In Progress	Sarra Saïdi (Athlete), Patrick A. Wright (Athlete), Alexandra Logvin (NSO)
SDRCC 21-0492 Ordinary Division Arbitration	Swimming	Selection	Athlete	James C. Oakley	22 days (March 24, 2021 to April 15, 2021)	Appeal allowed	Amanda Fowler & Jordan Goldblatt (Athlete), Benoît Girardin (NSO)
SDRCC 21-0493 Ordinary Division Early RF	Figure Skating	Harassment	Athlete & Coach	Bruce Ally	20 days (March 30, 2021 to April 19, 2021)	Consent / Settlement	

Tribunal Statistics 2020–2021

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **SYNOPSIS OF CASES BEFORE THE DOPING TRIBUNAL** (from April 1, 2020 to March 31, 2021)

File Number Division Type of request	Sport	Member asserted	Arbitrator	Length of proceeding	Solution	Legal representatives
SDRCC DT 20-0321 Doping Tribunal Arbitration	Football	Athlete	Ross C. Dumoulin	238 days (February 25, 2020 to October 20, 2020)	Sanction: 4-Year Ineligibility	Sebastian Pyzik (Athlete), Adam Klevinas (CCES)
SDRCC DT 20-0323 Doping Tribunal Arbitration	Wrestling	Athlete	Jonathan T. Fidler	124 days (April 30, 2020 to September 1, 2020)	Sanction: 4-Year Ineligibility	Elizabeth Cordonier & Alexandre Maltas (CCES)
SDRCC DT 20-0324 Doping Tribunal Arbitration	Snowboard	Athlete		50 days (April 8, 2020 to May 28, 2020)	Deemed waiver	

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Sport Dispute Resolution Centre of Canada

Opinion

We have audited the financial statements of **Sport Dispute Resolution Centre of Canada**, which comprise the statement of financial position as at March 31, 2021, and the statements of changes in net assets, revenues and expenditures 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 organization as at March 31, 2021, 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 report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

Management is responsible for the other information. The other information comprises:

- ♦ The information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

INDEPENDENT AUDITOR'S REPORT (cont'd.)

The Annual Report is expected to be made available to us after the date of this auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 organization's internal control.

INDEPENDENT AUDITOR'S REPORT (cont'd.)

- ♦ 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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Baker Tilly Montréal S.E.N.C.R.L./LLP

1

Montréal, Québec
July 15, 2021

¹CPA auditor, CA, public accountancy permit No. A114616

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2021

	2021	2020
ASSETS		
Current		
Cash (Note 4)	\$ 537,663	\$ 236,441
Accounts receivable (Note 5)	24,307	31,327
Prepaid expenses	4,177	84,292
	<u>566,147</u>	352,060
Capital assets (Note 6)	58,632	73,271
Long-term deposit	<u>10,270</u>	10,270
	<u>\$ 635,049</u>	<u>\$ 435,601</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 129,933	\$ 101,134
Deferred contributions (Note 7)	188,632	178,038
Reimbursement of excess contribution, payable on demand and non-interest bearing (Note 8)	143,963	-
	<u>462,528</u>	279,172
NET ASSETS		
Invested in capital assets	20,001	18,080
Unrestricted	<u>152,520</u>	138,349
	<u>172,521</u>	156,429
	<u>\$ 635,049</u>	<u>\$ 435,601</u>

APPROVED ON BEHALF OF THE BOARD:

Director

Director

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2021

	2021		
	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>Total</u>
Balance, beginning of year	\$ 18,080	\$ 138,349	\$ 156,429
Excess (deficiency) of revenue over expenditures for the year	(20,959)	37,051	16,092
Investment in capital assets	6,320	(6,320)	-
Amortization of deferred contribution related to capital asset acquisitions	<u>16,560</u>	<u>(16,560)</u>	<u>-</u>
Balance, end of year	<u>\$ 20,001</u>	<u>\$ 152,520</u>	<u>\$ 172,521</u>

	2020		
	<u>Invested in capital assets</u>	<u>Unrestricted</u>	<u>Total</u>
Balance, beginning of year	\$ 21,651	\$ 104,499	\$ 126,150
Excess (deficiency) of revenue over expenditures for the year	(21,151)	51,430	30,279
Investment in capital assets	1,020	(1,020)	-
Amortization of deferred contribution related to capital asset acquisitions	<u>16,560</u>	<u>(16,560)</u>	<u>-</u>
Balance, end of year	<u>\$ 18,080</u>	<u>\$ 138,349</u>	<u>\$ 156,429</u>

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
Revenue		
Contribution (Note 8)	\$ 1,214,500	\$ 1,268,254
Amortization of deferred contribution	139,406	16,560
Reimbursement of excess contribution (Note 8)	<u>(143,963)</u>	<u>-</u>
	1,209,943	1,284,814
Expenditures		
Administration		
Office	89,470	91,085
General administration	15,755	15,692
Communications and promotion	2,938	463
Interest and bank charges	257	639
Amortization	<u>20,624</u>	<u>21,151</u>
	129,044	129,030
Governance		
Board meetings	3,929	34,295
Compliance	<u>33,387</u>	<u>26,204</u>
	37,316	60,499
Human resources		
Salaries and benefits	480,492	488,651
Training	2,246	4,510
Human resource management	<u>6,999</u>	<u>22,111</u>
	489,737	515,272
Official languages		
Translation for tribunal	20,186	37,267
General translation	10,145	14,137
Interpretation	1,236	2,472
Language training	<u>409</u>	<u>1,078</u>
	31,976	54,954
Operations		
Arbitrator and mediator fees	254,081	256,653
Case management	42,159	16,839
Training of arbitrators and mediators	17	45,295
Workshops	268	9,420
Outreach	537	11,058
Publications	<u>18,438</u>	<u>11,971</u>
	315,500	351,236

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF REVENUES AND EXPENDITURES (cont'd.)
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
Safe sport initiatives		
Administration	328	1,448
Human resources	50,000	7,010
Official languages	4,301	3,008
Operations	149,487	165,928
Amortization	335	-
	<u>204,451</u>	<u>177,394</u>
	<u>1,208,024</u>	<u>1,288,385</u>
Excess (deficiency) of revenue over expenditures before undernoted items	<u>1,919</u>	<u>(3,571)</u>
Independent		
Other revenues	33,749	57,529
Events	(17,769)	(11,901)
Tribunal services	(1,281)	(11,134)
Miscellaneous	(526)	(644)
	<u>14,173</u>	<u>33,850</u>
Excess of revenue over expenditures for the year (Note 8)	<u>\$ 16,092</u>	<u>\$ 30,279</u>

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2021

	2021	2020
Cash flows from operating activities		
Excess of revenue over expenditures for the year	\$ 16,092	\$ 30,279
Adjustment for		
Amortization of capital assets	<u>20,959</u>	<u>21,151</u>
	37,051	51,430
Net change in non-cash working capital items		
Decrease (increase) in accounts receivable	7,020	(12,057)
Decrease (increase) in prepaid expenses	80,115	(81,467)
Increase (decrease) in accounts payable and accrued liabilities	28,799	(61,738)
Increase in deferred contributions	10,594	106,287
Increase (decrease) in reimbursement of excess contribution	<u>143,963</u>	<u>(54,950)</u>
Cash provided by (used in) operating activities	307,542	(52,495)
Cash flows from investing activity		
Purchase of capital assets	<u>(6,320)</u>	<u>(1,020)</u>
Increase (decrease) in cash	301,222	(53,515)
Cash, beginning of year	<u>236,441</u>	<u>289,956</u>
Cash, end of year	<u>\$ 537,663</u>	<u>\$ 236,441</u>

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

1. **Nature of operations**

Sport Dispute Resolution Centre of Canada ("SDRCC") was incorporated under the *Physical Activity and Sport Act* of Canada (S.C. 2003, c.2) on March 19, 2003 as a not-for-profit corporation without share capital and without pecuniary gain to its members.

SDRCC may be designated under the following names:

In French - Centre de Règlement des Différends Sportifs du Canada

In English - Sport Dispute Resolution Centre of Canada

Mission of SDRCC

The mission of SDRCC is to provide the sport community with a national alternative dispute resolution service for sport disputes, and expertise and assistance regarding alternative dispute resolution.

2. **Impact of COVID-19**

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the entity's environment and in the global markets, possible disruption in supply chains, and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the entity's operations. The extent of the impact of this outbreak and related containment measures on the entity's operations cannot be reliably estimated at this time.

As a result of the COVID-19 pandemic, the Government of Canada (Sport Canada) extended the period to incur eligible expenses from April 1, 2019 to September 30, 2020 for the contribution funding for the fiscal period ended March 31, 2020, as described in Note 8.

In addition, the Government of Canada (Sport Canada) has also extended the period to incur eligible expenses from April 1, 2020 to September 30, 2021 for the contribution funding for the fiscal period ended March 31, 2021, as described in Note 8.

3. **Significant accounting policies**

The organization applies the Canadian accounting standards for not-for-profit organizations.

(a) **Measurement uncertainty**

The preparation of financial statements in accordance 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, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary they are reported in income in the period in which they become known. Estimates are used when accounting for certain items such as accrued liabilities, allowance for doubtful accounts and the useful life of equipment.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2021

3. Significant accounting policies (cont'd.)

(b) Revenue recognition

The organization follows the deferral method of accounting for contributions whereby restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Restricted contributions are defined as contributions on which stipulations are imposed on how the resources must be used. 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.

(c) Capital assets

Capital assets are recorded at cost. The organization provides for amortization using the declining balance method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Office equipment	20%
Computer equipment	30%

Amortization of leasehold improvements is recorded over the term of the lease.

(d) Financial instruments

(i) Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable (net of sales taxes receivable) and deposits.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities (net of government remittances).

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021

4. Restricted cash

Included in cash are restricted funds of \$393,813 (2020 - \$98,092) pertaining to the Government of Canada (Sport Canada) funding which must be utilized on eligible expenses incurred during the year. The remaining balance is unrestricted cash which relates to independent revenue earned by the organization to be utilized at their discretion.

5. Accounts receivable

	<u>2021</u>	<u>2020</u>
Accounts receivable	\$ 8,670	\$ 8,638
Sales taxes receivable	<u>15,637</u>	<u>22,689</u>
	<u>\$ 24,307</u>	<u>\$ 31,327</u>

6. Capital assets

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Office equipment	\$ 50,255	\$ 47,760	\$ 2,495	\$ 3,118
Computer equipment	63,910	51,989	11,921	9,356
Leasehold improvements	<u>82,905</u>	<u>38,689</u>	<u>44,216</u>	<u>60,797</u>
	<u>\$ 197,070</u>	<u>\$ 138,438</u>	<u>\$ 58,632</u>	<u>\$ 73,271</u>

7. Deferred contributions

	<u>2021</u>	<u>2020</u>
Deferred contribution related to capital asset acquisitions	\$ 38,632	\$ 55,192
Deferred contribution related to future expenditures	<u>150,000</u>	<u>122,846</u>
	<u>\$ 188,632</u>	<u>\$ 178,038</u>

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021

8. Government contributions

During the year, the organization received \$1,140,000 (2020 - \$1,100,000) in financial assistance and an additional \$224,500 (2020 - \$291,100) for safe sport initiatives from the Government of Canada (Sport Canada), of which \$150,000 (2020 - \$122,846) has been recorded as deferred contribution and the remaining portion of \$1,214,500 (2020 - \$1,268,254) has been recorded as contribution revenue.

For the contribution funding received during the year-ended March 31, 2020, the organization had obtained an amended agreement with the Government of Canada (Sport Canada) to extend the period during which goods and services rendered are considered as eligible expenses from April 1, 2019 to September 30, 2020. During the period of April 1, 2020 and September 30, 2020, an amount of \$41,836 of eligible expenses were incurred.

As at March 31, 2021, there is a net balance payable to the Government of Canada (Sport Canada) of \$143,963 (2020 - \$Nil) which has been recorded in the financial statements.

On March 31, 2021, the organization obtained an amendment to their agreement with the Government of Canada (Sport Canada) to extend the period during which goods and services rendered are considered as eligible expenses from April 1, 2020 to September 30, 2021.

The reimbursement of the excess contribution is calculated as follows:

	<u>2021</u>	<u>2020</u>
Excess of revenue over expenditures for the year	\$ 16,092	\$ 30,279
Reimbursement of excess contribution	<u>143,963</u>	<u>-</u>
Revenue before adjustment for contribution	160,055	30,279
Other revenue (net of expenses)	(14,173)	(33,850)
Amortization	20,959	21,151
Capital asset acquisitions for the year	(6,320)	(1,020)
Deferred contribution related expenses	122,848	-
Amortization of deferred contribution	<u>(139,406)</u>	<u>(16,560)</u>
	<u>\$ 143,963</u>	<u>\$ -</u>

The organization is economically dependent on government funding for its financial operations.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2021

9. Commitments

The organization has an operating lease for its premises expiring on November 30, 2023. The minimum annual lease payments are as follows:

2022	\$	79,315
2023		79,315
2024		<u>52,876</u>
	\$	<u>211,506</u>

10. Financial instruments

Liquidity risk

Liquidity risk is the risk the company may not be able to meet its obligations. The organization has a comprehensive plan in place to meet their obligations as they come due which is primarily from cash flow from government funding.

11. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of revenue over expenditures.



Board of Directors

The Board is appointed by the Minister responsible for sport. It reflects regional and cultural diversity, and is representative of the Canadian sport system. The Board must include a minimum of three athletes, a coach, a representative of a National Sport Organization and a representative of a Major Games Organization. Collectively, they demonstrate significant knowledge of the Canadian sport system, the nature of disputes that may arise, and expertise in alternate dispute resolution and the maintenance of an alternate dispute resolution system.

Board of Directors and Committee Membership (as of March 31, 2021)

William L. Ryan (Halifax, NS)
Chairperson of the Board of Directors
Chairperson, Executive Committee
(The Chairperson is an ex officio member of all committees except the Audit and Finance Committee)

Aaron Bruce (Ottawa, ON)
Audit & Finance Committee
Executive Committee
Partnership and Business Development Committee

Shu-Tai Cheng (Ottawa, ON)
Chairperson, Sport Integrity Committee
ADR Services Committee
Executive Committee

Alex Harvey (Saint-Ferréol-les-Neiges, QC)
ADR Services Committee
Executive Committee
Partnership and Business Development Committee

Susan Kitchen (Toronto, ON)
Chairperson, Partnership and Business Development Committee
Complaints Committee
Sport Integrity Committee

Lanni Marchant (London, ON)
Complaints Committee
Sport Integrity Committee

Marisha Roman (Toronto, ON)
Chairperson, Advisory Committee - Safe Sport Initiatives
Complaints Committee
Sport Integrity Committee

Marie-Claude Asselin (Saint-Hubert, QC)
Chief Executive Officer
(The CEO is an ex officio member of the Board and all committees)

Michael J. Bruni (Calgary, AB)
Chairperson, Complaints Committee
Executive Committee
Sport Integrity Committee

Linda Cuthbert (Toronto, ON)
Chairperson, Audit & Finance Committee
Executive Committee
Partnership and Business Development Committee

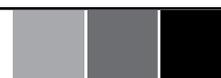
Brad Kielmann (Surrey, BC)
ADR Services Committee
Audit & Finance Committee
Sport Integrity Committee

Sandrine Mainville (Montréal, QC)
ADR Services Committee
Partnership and Business Development Committee

Graeme Mew (Kingston, ON)
Chairperson, ADR Services Committee
Complaints Committee

The Centre wishes to thank Karen Bellehumeur, Allison Forsyth, Andrew Nisker and David de Vlieger for volunteering their time and expertise as members of the *Advisory Committee – Safe Sport Initiatives*.

Board Members' biographies are available on the Centre's website: www.crdsc-sdrcc.ca



Staff

At the time of publication, the Centre has seven full-time permanent staff members, including the Chief Executive Officer, **Marie-Claude Asselin**:

Tanya Gates
Director of Operations

Alexandra Lojen
Case Manager
(on parental leave at the time of publication)

Kirsten Whelan
Case Manager /
Safe Sport Coordinator

Fifi Manesa
Administrative Assistant

Ann-Sophie Laramée
Assistant Case Manager
(since August 10, 2020)

Liddia Touch Kol
Education and
Partnerships Coordinator
(since October 1, 2020)

Accounting Services

The Regroupement Loisir et Sport du Québec (RLSQ) provides accounting services to the Centre.

Auditor

The firm Baker Tilly Canada, Chartered Professional Accountants, was appointed by the Board of Directors as the independent auditor for the 2020–2021 Period.

Members of the Investigation Unit as of March 31, 2021, by Province

Alberta
Roger Gunn
Steven K. Young

British Columbia
Paul Denis Godin
Frank Fowlie
Kyra Hudson
Lisa Southern

Manitoba
Colleen McDuff
Sherri Walsh

Northwest Territories
Cayley Jane Thomas

Nova Scotia
Selina Bath

Ontario
Bruce Ally
John Curtis
Nick Duley
Sharona Freudmann
Ashley Lattal
Lise McLean
Sheri Miesmer
Mireille Mortimer
Michael Smith
Jennifer White

Prince Edward Island
Pamela Large Moran

Quebec
Joanne Brodeur
Julie Duranceau
Magalie Poulin
Danièle Sauvageau



Arbitrators and Mediators as of March 31, 2021, by Province

Alberta

Roger Gunn (Mediator)
Sue Lambert (Mediator)
Michelle Simpson (Mediator)
John Harrison Welbourn (Arbitrator)

British Columbia

Paul Denis Godin (Mediator)
Peter Lawless (Arbitrator)
Simon Margolis (Mediator/Arbitrator)
Hugh McCall (Mediator/Arbitrator)
JJ McIntyre (Arbitrator)
Carol Roberts (Mediator/Arbitrator)

Manitoba

Jeffrey Palamar (Arbitrator)

New Brunswick

Darlene Doiron (Mediator)

Newfoundland and Labrador

James Oakley (Mediator/Arbitrator)

Northwest Territories

Cayley Jane Thomas (Mediator)

Nova Scotia

Peter J. MacKeigan (Mediator)

Ontario

Bruce Ally (Mediator)
The Honourable Robert P. Armstrong (Arbitrator)
Larry Banack (Arbitrator)
David Bennett (Mediator/Arbitrator)
Rick Brooks (Mediator)
John Curtis (Mediator)
Kileen Dagg Centurione (Mediator)
Jonathan Fidler (Mediator/Arbitrator)
Janice Johnston (Mediator/Arbitrator)
Richard H. McLaren (Arbitrator)
Robert Néron (Arbitrator)
Aaron Ogletree (Mediator/Arbitrator)
Gordon E. Peterson (Mediator/Arbitrator)
Anne Sone (Mediator)
Allan Stitt (Mediator/Arbitrator)
Matthew Wilson (Arbitrator)

Quebec

Marie-Claire Belleau (Mediator)
Thierry Bériault (Mediator)
Dominique F. Bourcheix (Mediator)
Patrice M. Brunet (Arbitrator)
Sarah Daitch (Mediator)
The Honourable Robert Décary (Arbitrator)
Stephen L. Drymer (Mediator/Arbitrator)
Julie Duranceau (Mediator)
L. Yves Fortier (Mediator/Arbitrator)
Richard W. Pound (Arbitrator)
Janie Soublière (Arbitrator)
Patrick Zakaria (Mediator)

Saskatchewan

Charmaine Panko (Mediator/Arbitrator)





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