



Canada Revenue  
Agency

CH91651316418  
Agence du revenu  
du Canada

OTTAWA ON K1A 0L5

REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION  
RETURN

000024

CANADIAN COUNCIL OF PROVINCIAL  
AND TERRITORIAL SPORT  
FEDERATIONS INC.  
1870 LORNE ST.  
REGINA SK S4P 2L7

NCR MAILROOM  
# 112

SALLE DU COURRIER  
RCN

Return for Fiscal Period Ending

20181231

Year Month Day

Is this the first return filed by this association?

Yes  No

If "No", has the fiscal period changed from the last return filed?

Yes  No

Is this the final return to be filed by this association?

Yes  No

If "Yes", please attach an explanation.



15 88938 6868 RR 0001 2018-12-31 0495945

or address shown above is incorrect or a more permanent address can be provided, print the necessary corrections below:

name

\_\_\_\_\_

address (Number, Street, Apt. No., P.O. Box or R.R. No.)

\_\_\_\_\_

or territory

Postal code

NOTE:

To minimize the possibility of the annual mailing of the personalized Registered Canadian Amateur Athletic Association Information Return going astray, it is important that, where possible, a permanent mailing address be provided (i.e., address of the actual, physical location of the association or permanent P.O. Box number).

Instructions

1. Ensure that the name and address are correct. To correct pre-printed information on this form, please use the area provided. Any changes (except to the contact information above) must be explained in an attachment to this return.
2. Complete the boxes (above right) to indicate the end of the association's fiscal period.
3. Attach FINANCIAL STATEMENTS for the fiscal period covered by this return. These should include a statement of revenue and expenditures for the fiscal period and a statement of assets and liabilities as of the end of the fiscal period. The statements should indicate the different sources of revenue in sufficient detail to show how funds were spent or invested.
4. Attach a list of the names, addresses, and occupations or lines of business of the association's current directors.
5. Attach a list of the names and the official positions of the people who are authorized to issue official receipts for the association.
6. Attach a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.
7. Within six months from the end of the fiscal period of the association, mail or deliver a completed return and all required documents to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

**Information Required**

1. Have any changes not previously reported been made to the association's governing documents? If yes, please attach a certified copy of the changes.  
Yes  No
2. Have complete books and records been kept (including duplicate copies of receipts) which fully substantiate all financial transactions during the fiscal period? If no, please attach an explanation.  
Yes  No
3. Please indicate the total amount for which the association issued official donation receipts in this fiscal period.  
**\$3,107,296.16**
4. Are the receipt forms used to acknowledge payments that are NOT gifts clearly distinguishable from official donation receipts which bear the BN/Registration number? If no, please attach an explanation.  
Yes  No
5. Did the association issue official donation receipts showing a date in the previous calendar year for donations that were mailed or otherwise submitted after the end of the calendar year? If yes, please attach an explanation.  
Yes  No
6. Have official donation receipts been issued to acknowledge donations in a form other than cash or cheque - e.g., goods, services rendered, etc.? If yes, please attach a list of these gifts and their value as shown on the official donation receipt.  
Yes  No
7. Has any amount donated to the association been returned to the donor during the year? If yes, please attach an explanation.  
Yes  No
8. a. During the fiscal period, did the association accept any gifts with the express or implied condition that such gifts were to be used for the benefit of another person, club, society or association? If yes, please attach an explanation.  
Yes  No
- b. Did the association issue an official donation receipt to acknowledge such a gift?  
Yes  No

**Certification**

To be signed by two directors of the association

1. I, Salina Barry of [REDACTED]  
Name of director whose signature appears below. (Print)2. I, Cheryl McCallum of [REDACTED]  
Name of director whose signature appears below. (Print) Address

HEREBY CERTIFY that the information given in this return and in all attachments is, to the best of my knowledge, correct, complete and current. (Note: It is a serious offense under the *Income Tax Act* to provide false or deceptive information.)

1. Signature of director	Position with the association	
[REDACTED]	<u>Treasurer</u>	
Home telephone number	Business telephone number	Date
[REDACTED]		

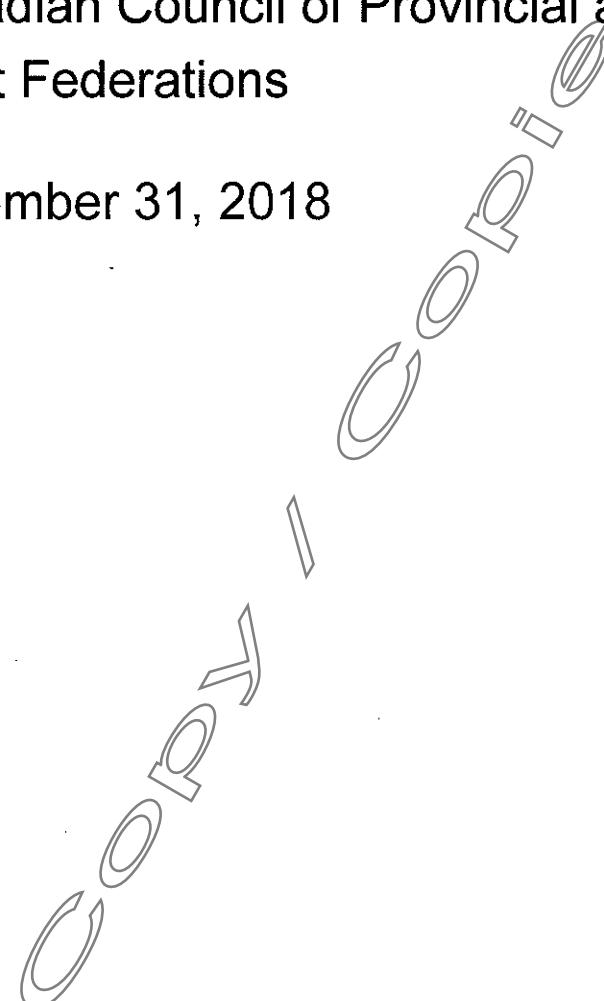
2. Signature of director	Position with the association	
[REDACTED]	<u>Director</u>	
Home telephone number	Business telephone number	Date
[REDACTED]		



## Financial Statements

### Canadian Council of Provincial and Territorial Sport Federations

December 31, 2018



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# Independent Auditor's Report

To the Members of the  
**Canadian Council of Provincial and Territorial Sport Federations**

## Qualified Opinion

We have audited the financial statements of **Canadian Council of Provincial and Territorial Sport Federations** (the "Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of activities, fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and its results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Qualified 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.

In common with many non-profit organizations, the Organization derives revenue from donations from the public, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of this revenue was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to revenue, excess of revenue over expenses, and cash flows for the years ended December 31, 2018 and 2017, assets at December 31, 2018 and 2017, and fund balances as at January 1, 2018 and 2017 and December 31, 2018 and 2017. Our audit opinion on the financial statements for the year ended December 31, 2017 was modified accordingly because of the possible effects of this limitation in scope.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

Management is responsible for the preparation and fair presentation of these 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.
- 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.

Markham, Canada

Chartered Professional Accountants  
Licensed Public Accountants

**Canadian Council of Provincial and Territorial Sport Federations  
Statement of Financial Position**

As at December 31

**2018**

**2017**

**Assets**

Current

Cash	\$ 2,727,812	\$ 2,130,165
Short-term investments (Note 4)	91,264	259,111
Accounts receivable	40,850	165,909
Prepaid expenses	<u>1,221</u>	<u>7,072</u>

2,861,147 2,562,257

Life insurance plans	323,886	310,883
Restricted investments (Note 5)	<u>12,127,167</u>	<u>10,626,284</u>

\$ 15,312,200 \$ 13,499,424

**Liabilities**

Current

Grants payable	\$ 2,345,643	\$ 2,138,958
Accounts payable and accrued liabilities	38,461	40,830
Deferred revenue	<u>150</u>	<u>175</u>

2,384,254 2,179,963

Life insurance beneficiaries	323,886	310,883
	<u>2,708,140</u>	<u>2,490,846</u>

2,708,140 2,490,846

**Fund balances**

General fund

General fund	212,426	165,223
Restricted funds (Note 6)	<u>12,391,634</u>	<u>10,843,355</u>
	<u>12,604,060</u>	<u>11,008,578</u>

12,604,060 11,008,578

\$ 15,312,200 \$ 13,499,424

On behalf of the Board of Directors

[REDACTED]

Director

[REDACTED]

Director

## Canadian Council of Provincial and Territorial Sport Federations Statement of Activities

Year ended December 31

	General Fund	Restricted Funds	2018 Total	2017 Total
<b>Revenue</b>				
Donations to amateur sport	\$ 3,701,364	\$ 1,362,743	<u>\$ 5,064,107</u>	\$ 6,666,714
Investment income	27,732	556,113	<u>583,845</u>	424,298
Gift in kind donations	330,455	-	<u>330,455</u>	243,024
Administration charges	139,495	121	<u>139,616</u>	123,904
Grant revenue	29,825	-	<u>29,825</u>	16,414
Membership fees	17,740	-	<u>17,740</u>	16,100
Life insurance donation premium	-	9,879	<u>9,879</u>	9,924
	<u>4,246,611</u>	<u>1,928,856</u>	<u><b>6,175,467</b></u>	<u>7,500,378</u>
<b>Expenses</b>				
Grants to provincial and territorial sport organizations				
Sport British Columbia	1,671,401	-	<u>1,671,401</u>	1,450,465
Sport Manitoba	526,964	-	<u>526,964</u>	885,858
Sport New Brunswick	176,592	-	<u>176,592</u>	175,808
Sport Newfoundland and Labrador	110,776	-	<u>110,776</u>	181,472
Sport Nova Scotia	181,407	-	<u>181,407</u>	259,301
Sport4Ontario	776,436	-	<u>776,436</u>	654,532
Sport Prince Edward Island	46,263	111,350	<u>157,613</u>	207,110
Sask Sport Inc.	549,994	256,381	<u>806,375</u>	2,122,120
Sport Yukon	20,041	-	<u>20,041</u>	94,843
Life insurance premiums	-	9,879	<u>9,879</u>	9,924
	<u>4,059,874</u>	<u>377,610</u>	<u><b>4,437,484</b></u>	<u>6,041,433</u>
Administration and audit fees				
(Gain) loss on sale of investments	140,256	2,870	<u>143,126</u>	91,520
	<u>(722)</u>	<u>97</u>	<u>(625)</u>	<u>2,811</u>
	<u>139,534</u>	<u>2,967</u>	<u><b>142,501</b></u>	<u>94,331</u>
	<u>4,199,408</u>	<u>380,577</u>	<u><b>4,579,985</b></u>	<u>6,135,764</u>
<b>Excess of revenue over expenses</b>	<b><u>\$ 47,203</u></b>	<b><u>\$ 1,548,279</u></b>	<b><u>\$ 1,595,482</u></b>	<b><u>\$ 1,364,614</u></b>

See accompanying notes and schedule to the financial statements.

## Canadian Council of Provincial and Territorial Sport Federations Statement of Changes in Fund Balances

Year ended December 31

	General Fund	Restricted Funds	2018 Total	2017 Total
Fund balances, beginning of year	\$ 165,223	\$ 10,843,355	<b>\$11,008,578</b>	\$ 9,643,964
Excess of revenue over expenses	<u>47,203</u>	<u>1,548,279</u>	<u>1,595,482</u>	<u>1,364,614</u>
Fund balances, end of year	<b><u>\$ 212,426</u></b>	<b><u>\$ 12,391,634</u></b>	<b><u>\$12,604,060</u></b>	<b><u>\$11,008,578</u></b>

See accompanying notes and schedule to the financial statements.

## Canadian Council of Provincial and Territorial Sport Federations Statement of Cash Flows

Year ended December 31

2018

2017

Increase (decrease) in cash

### Operating

Excess of revenue over expenses	<u>\$ 1,595,482</u>	<u>\$ 1,364,614</u>
Net change in non-cash working capital items		
Accounts receivable	125,059	(78,014)
Prepaid expenses	5,851	(7,072)
Grants payable	206,685	455,561
Accounts payable and accrued liabilities	(2,369)	9,862
Deferred revenue	(25)	175
	<u>1,930,683</u>	<u>1,745,126</u>

### Investing

Purchase of short-term investments	(91,264)	(259,111)
Proceeds from short-term investments	259,111	96,167
Purchase of restricted investments	(1,757,264)	(1,525,858)
Proceeds from restricted investments	256,381	261,998
	<u>(1,333,036)</u>	<u>(1,426,804)</u>

Increase in cash during the year

597,647

318,322

### Cash

Beginning of year	<u>2,130,165</u>	<u>1,811,843</u>
End of year	<u>\$ 2,727,812</u>	<u>\$ 2,130,165</u>

See accompanying notes and schedule to the financial statements.

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# Canadian Council of Provincial and Territorial Sport Federations

## Notes to the Financial Statements

December 31, 2018

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### 1. Nature of operations

The Canadian Council of Provincial and Territorial Sport Federations (CCPTSF) is a Registered Canadian Amateur Athletic Association (RCAAA) under the Income Tax Act, and as such, has the authorization to issue tax deductible donation receipts and is not subject to income tax. CCPTSF is incorporated under the Canada Not-for-Profit Corporations Act.

CCPTSF's mission is to promote amateur athletics by funding programs of national interest through provincial and territorial sport organizations throughout Canada.

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### 2. Summary of significant accounting policies

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

ASNPO requires entities to select policies appropriate for the circumstances from policies provided in these standards. The significant accounting policies selected by CCPTSF and applied in these financial statements are outlined below.

#### Use of estimates

Management reviews the carrying amounts of items in the financial statements at each statement of financial position date to assess the need for revision or any possibility of impairment. Certain items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to excess of revenue over expenses as appropriate in the year they become known.

#### Fund accounting

CCPTSF maintains its accounts in accordance with the principles of fund accounting and follows the restricted fund method of accounting for revenue. Resources are classified for accounting and reporting purposes into funds according to the activity or objective specified.

##### General Fund

The General Fund includes the unrestricted activities of the National Sport Trust Fund as well as the administrative revenue and expenditures of CCPTSF.

##### Restricted Funds

The Saskatchewan Sport Legacy Fund was established in 1997 to assist Sask Sport Inc. member organizations in implementing a gift-giving campaign. Donations made to the Sport Legacy Fund must designate the end-use of the donation which could be either for general or specific sporting causes and must be deferred for a minimum period of five years or applied toward a life insurance policy. Following the five year deferral period, the member organization may request the total donation and all accrued interest as a distribution out of the fund.

The [REDACTED] Scholarship Fund was established to assist Sport Yukon in providing scholarships to students in the sport and recreation field in Yukon.

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## Canadian Council of Provincial and Territorial Sport Federations

### Notes to the Financial Statements

December 31, 2018

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#### 2. Summary of significant accounting policies (continued)

##### Fund accounting (continued)

The 2009 PEI Canada Games Legacy Fund was established from the proceeds of PEI hosting the 2009 Canada Games and is designated to support amateur sport development in PEI.

##### Financial instruments

CCPTSF's financial instruments consist of cash, short-term investments, accounts receivable, life insurance plans, restricted investments, grants payable and accounts payable.

Cash, short-term investments and restricted investments are stated at fair value.

Accounts receivable, grants payable and accounts payable are initially recorded at their fair value and, subsequently, at amortized cost.

Life insurance plans are recorded at cash surrender value as amortized cost using the effective interest method is not determinable given the undefined term of the obligation.

##### Revenue recognition

Donations, grant revenue, administration charges and life insurance donation premium are recorded as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. All donations which are externally restricted are recorded in the appropriate restricted fund in the year received. Externally restricted donations related to general operations are recorded as revenue as the related expenses are incurred.

Gift in kind donations are valued at their fair market value when received.

Investment income is recorded over the period earned.

Membership fees are recorded over the membership period.

In accordance with the policy of the National Sport Trust Fund, the life insurance plans will be distributed by CCPTSF to the provincial or territorial sport organization where the initial grant was approved.

##### Policy on the allocation of fundraising and general support expenses

Due to the very limited nature of CCPTSF's fundraising activities, its policy is not to allocate general support expenses to fundraising initiatives.

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#### 3. Objectives, policies and procedures for managing capital

CCPTSF's capital is comprised of the unrestricted general fund and the restricted fund balances.

CCPTSF's objectives when managing capital are to safeguard CCPTSF's ability to continue as a going concern, so that it can continue to promote amateur athletics by funding programs of provincial and territorial sport organizations throughout Canada.

# Canadian Council of Provincial and Territorial Sport Federations

## Notes to the Financial Statements

December 31, 2018

### 3. Objectives, policies and procedures for managing capital (continued)

The Board of Directors maintains a general fund balance sufficient to meet the annual operating requirements of CCPTSF. CCPTSF has certain capital requirements placed on the restricted funds, which are disclosed separately in Note 6.

CCPTSF ensures that appropriate controls are in place over the use of grants once received and given to the Provincial Sport Organizations (PSOs). Prior approval over the use of all grants is performed for all grants before the release of funds.

### 4. Short-term investments

Short-term investments are cashable guaranteed investment certificates bearing interest between 0.50% and 3.17% and maturing between May 22 and September 11, 2023 (2017 – between 0.5% and 2.00%, March 13 and May 31, 2018) of \$84,458 (2017 - \$233,849) and securities donated at year end of \$9,806 (2017 - \$25,262).

### 5. Restricted investments

Restricted investments are managed and invested by Sask Sport Inc and are guaranteed by Sask Sport Inc. to earn an interest rate of 5% (2017 - 5%). These investments are held in trust for the Saskatchewan Sport Legacy Fund. These investments are comprised of cash, guaranteed investment certificates, bankers acceptances, and bank bonds.

### 6. Restricted funds

	December 31, 2017	Revenue	Expenses	December 31, 2018
Sask Sport Inc.				
Saskatchewan Sport				
Legacy Fund	\$ 10,626,284	\$ 1,757,264	\$ 256,381	\$ 12,127,167
Sport Prince Edward Island				
2009 PEI Canada Games Fund	202,513	158,746	111,350	249,909
Sport Yukon				
[REDACTED]				
Scholarship Fund	14,558	-	-	14,558
	<u>\$ 10,843,355</u>	<u>\$ 1,916,010</u>	<u>\$ 367,731</u>	<u>\$ 12,391,634</u>

The Sport Legacy Funds administered by Sask Sport Inc. are deferred for a minimum period of five years and are available for distribution as follows:

2019	\$ 5,975,977
2020	1,168,040
2021	1,613,038
2022	1,612,848
2023	1,757,264
	<u>\$ 12,127,167</u>

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## Canadian Council of Provincial and Territorial Sport Federations

### Notes to the Financial Statements

December 31, 2018

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#### 7. Financial instruments

Transactions in financial instruments may result in CCPTSF assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of the financial statements in assessing the extent of risk related to financial instruments.

##### Credit risk

Credit risk is the risk of financial loss occurring as a result of a counter party to a financial instrument failing to discharge an obligation or commitment that it has entered into with CCPTSF. CCPTSF's main credit risks relate to its accounts receivable.

CCPTSF reduces its exposure to credit risk by monitoring credit risk, adopting policies and procedures to ensure credit is only provided to credit worthy individuals and creating an allowance for doubtful accounts when appropriate. As at December 31, 2018, the allowance for doubtful accounts is \$Nil (2017 - \$Nil). As a result, it is management's opinion that CCPTSF is not exposed to significant credit risk arising from its financial instruments.

##### Liquidity risk

Liquidity risk is the risk that CCPTSF will encounter difficulty in raising funds to meet commitments associated with its financial liabilities. CCPTSF is exposed to liquidity risk mainly in respect to grants payable and accounts payable.

CCPTSF manages its liquidity risk by forecasting cash flows from operations, investing and financing activities to ensure that it has sufficient funds available to meet current and foreseeable financial obligations. As a result, it is management's opinion that CCPTSF is not exposed to significant liquidity risk arising from its financial instruments.

##### Interest rate risk

Interest rate price risk is the risk that the fair value of an interest bearing financial instrument will fluctuate due to changes in market interest rates. Interest rate cash flow risk is the risk that the cash flows of CCPTSF will fluctuate due to changes in market interest rates.

CCPTSF's exposure to interest rate price risk is limited to its fixed interest bearing investments. CCPTSF's interest rate cash flow risk is limited to its variable interest bearing investments. It is management's opinion that CCPTSF is not exposed to significant interest rate risks arising from its financial instruments.

##### Other price risk

CCPTSF is exposed to other price risk on its investments since changes in market prices could result in changes in the fair value of its investments.

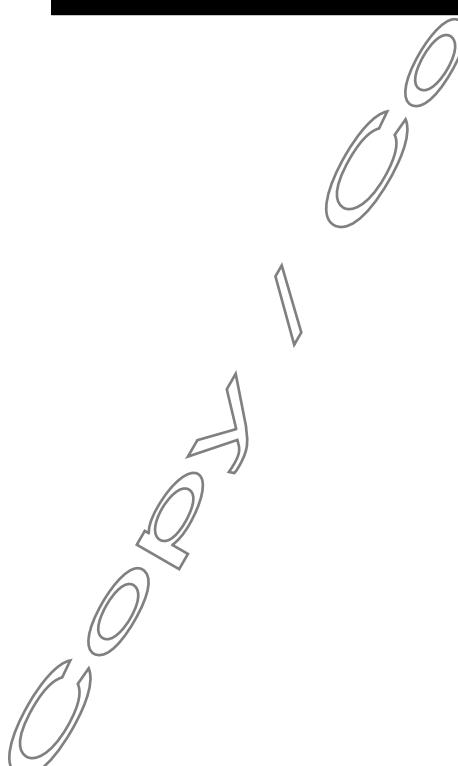
**Canadian Council of Provincial and Territorial Sport Federations**  
**Schedule of General Fund Revenue, Expenditures and Fund Balances by Province/Territory**  
 December 31, 2018

	British Columbia	Manitoba	National	New Brunswick	Newfoundland and Labrador	North	Nova Scotia	Ontario	Prince Edward Island	Saskatchewan	Yukon	Eliminating Entry	Total
<b>Revenue</b>													
Donations for amateur sport	\$ 1,409,874	\$ 526,964	\$ -	\$ 150,074	\$ 109,013	\$ -	\$ 178,222	\$ 773,907	\$ 39,843	\$ 495,376	\$ 20,091	\$ -	\$ 3,701,364
Gift in kind donations	261,527	-	-	10,018	1,763	-	2,529	-	54,818	-	-	-	330,455
Grant revenue	-	-	-	17,805	-	341	-	-	11,679	-	-	-	29,825
Investment income	12,180	787	936	12	-	-	1,712	3,257	234	8,614	-	-	27,732
Administration charges	83,568	7,234	-	2,660	4,107	-	4,970	36,277	220	459	-	-	139,495
Membership fees	-	-	38,180	-	-	-	-	-	-	-	(20,440)	-	17,740
	<b>1,767,149</b>	<b>534,985</b>	<b>39,116</b>	<b>180,569</b>	<b>114,883</b>	<b>341</b>	<b>182,904</b>	<b>815,970</b>	<b>40,297</b>	<b>570,746</b>	<b>20,091</b>	<b>(20,440)</b>	<b>4,246,611</b>
<b>Expenditures</b>													
Grants to provincial and territorial sport organizations													
Sport British Columbia	1,671,401	-	-	-	-	-	-	-	-	-	-	-	1,671,401
Sport Manitoba	-	526,964	-	-	-	-	-	-	-	-	-	-	526,964
Sport New Brunswick	-	-	-	176,592	-	-	-	-	-	-	-	-	176,592
Sport Newfoundland and Labrador	-	-	-	-	110,776	-	-	-	-	-	-	-	110,776
Sport Nova Scotia	-	-	-	-	-	181,407	-	-	-	-	-	-	181,407
Sport4Ontario	-	-	-	-	-	-	776,436	-	-	-	-	-	776,436
Sport Prince Edward Island	-	-	-	-	-	-	-	46,263	-	-	-	-	46,263
Sask Sport Inc.	-	-	-	-	-	-	-	-	549,994	-	-	-	549,994
Sport Yukon	-	-	-	-	-	-	-	-	-	20,041	-	-	20,041
	<b>1,671,401</b>	<b>526,964</b>	<b>-</b>	<b>176,592</b>	<b>110,776</b>	<b>-</b>	<b>181,407</b>	<b>776,436</b>	<b>46,263</b>	<b>549,994</b>	<b>20,041</b>	<b>-</b>	<b>4,059,874</b>
Administration and audit fees	70,079	7,895	35,593	3,105	4,107	341	1,497	16,867	427	20,555	130	(20,440)	140,256
Loss on sale of investments	(919)	-	-	-	-	-	-	-	-	197	-	-	(722)
	<b>1,740,561</b>	<b>534,959</b>	<b>35,593</b>	<b>179,697</b>	<b>114,883</b>	<b>341</b>	<b>182,904</b>	<b>793,303</b>	<b>46,690</b>	<b>570,746</b>	<b>20,171</b>	<b>(20,440)</b>	<b>4,199,408</b>
Excess (deficiency) of revenue over expenses	26,588	26	3,523	872	-	-	-	22,667	(6,393)	-	(80)	-	47,208
Fund balances, beginning of year	52,793	(1,779)	34,803	(4,234)	-	17,395	-	17,962	1,108	-	2,707	-	165,223
Fund balances, end of year	<b>\$ 79,381</b>	<b>\$ (1,753)</b>	<b>\$ 38,326</b>	<b>\$ 41,106</b>	<b>\$ -</b>	<b>\$ 17,395</b>	<b>\$ -</b>	<b>\$ 40,629</b>	<b>\$ (5,285)</b>	<b>\$ -</b>	<b>\$ 2,627</b>	<b>\$ -</b>	<b>\$ 212,426</b>

See accompanying notes to the financial statements.

**Canadian Council of Provincial and Territorial Sport Federations****88938-6868RR0001****2018 RCAA Information Return****Instruction#4 backup****Names, addresses and occupations of the Board of Directors**

First Name	Last Name	Board Position	Occupation	Street Address	City	Prov	Postal Code
Salina	Barry	Treasurer					
Tracey	Bilsky	Vice-Chair					
Christopher	Lowcock	Director					
Troy	Croft	Director					
Alain	Deschamps	Director					
Jamie	Ferguson	Chair					
Laurel	Read	Member at Large					
Gemma	Koughan	Director					
Lloyd	Bentz	Director					
Cheryl	McCallum	Director					
Darcy	McKillop	Director					
Doug	Rentmeister	Secretary					
Kyle	Seely	Director					
Rob	Newman	Member at Large					



# Canadian Council of Provincial and Territorial Sport Federations

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2018 RCAA Information Return

Instruction#5 backup

## Names and positions of people authorized to issue receipts

Name	CCPTSF Board Position	P/T Sport Federation Position	p/T Sport Federation
[REDACTED]		Chief Executive Officer	Sask Sport Inc.
Robert Newman	Member at large	Manager, Financial Services	Sport BC
Laurel Read	Member at large	CEO	Sport BC
[REDACTED]		Director, Finance & Operations	Sport Manitoba
Darcy McKillop	Director	Senior Manager, Finance	Sport Manitoba
Troy Croft	Director	Treasurer	Sport New Brunswick
[REDACTED]		CEO	Sport New Brunswick
Jamie Ferguson	Chair	Executive Director	Sport Newfoundland & Labrador
[REDACTED]		Treasurer	Sport Newfoundland & Labrador
[REDACTED]		Director	Sport Newfoundland & Labrador
Gemma Koughan	Director	CEO	Sport Nova Scotia
Doug Rentmeister	Secretary	Accounting Manager	Sport Nova Scotia
[REDACTED]		Director of Finance & Administration	Sport Nova Scotia
Tracey Bilsky	Vice Chair	Finance Coordinator	Sport Prince Edward Island
[REDACTED]		Executive Director	Sport Prince Edward Island
Christopher Lowcock	Director	Executive Director	Sport North
[REDACTED]		Sport Manager	Sport North
[REDACTED]		Executive Director	Sport Yukon
[REDACTED]		President	Sport Yukon
[REDACTED]		Vice-President	Sport Yukon
[REDACTED]		Treasurer	Sport4Ontario

# Canadian Council of Provincial and Territorial Sport Federations

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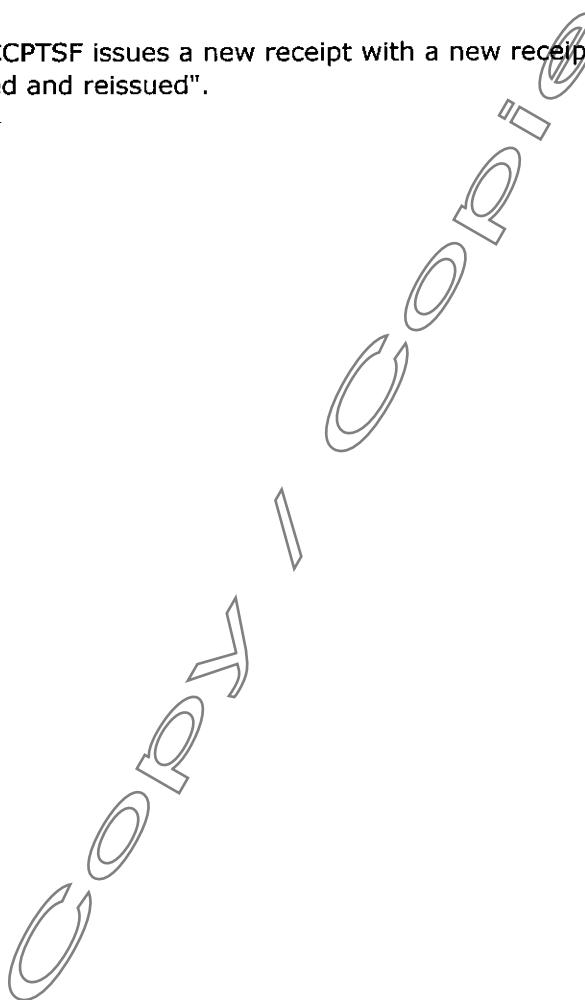
2018 RCAA Information Return

Instruction#6 backup

Procedure in the event of lost or spoiled receipts

To replace a **lost** receipt, the CCPTSF issues a replacement, which contains all the information contained on the original receipt including the original serial number, and also includes the words "CANCELS AND REPLACES LOST RECEIPT" The CCPTSF copy of the original receipt is marked "cancelled and replaced" and retained.

For a **spoiled** receipt, the CCPTSF issues a new receipt with a new receipt number and keeps the original copies (both the donor's and CCPTSF's) marked "cancelled and reissued".



# **Canadian Council of Provincial and Territorial Sport Federations**

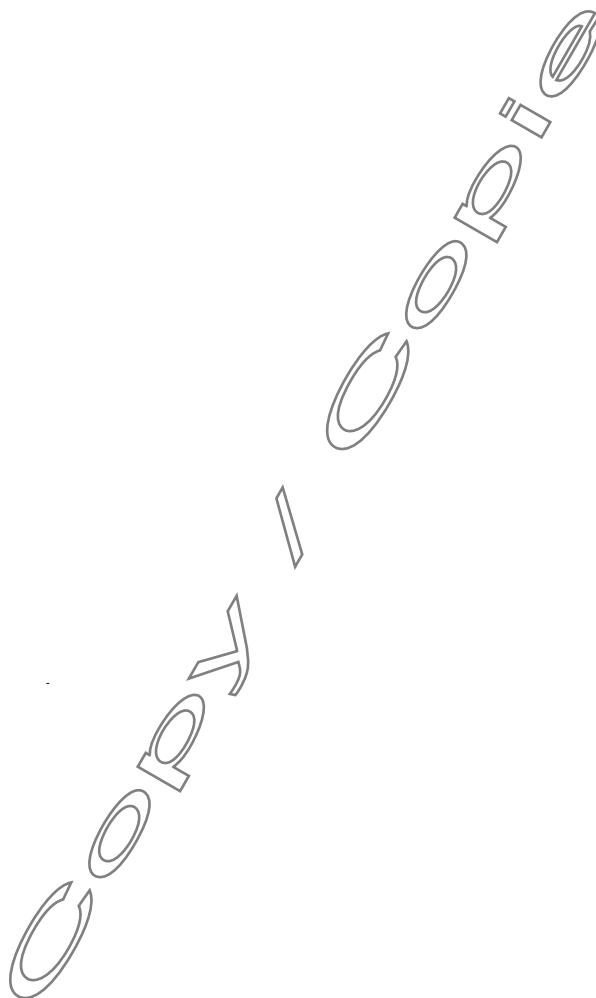
**88938-6868RR0001**

**2018 RCAA Information Return**

## **Information Required #2**

### **Complete books and records kept**

Complete books and records are kept that fully substantiate all financial transactions during the fiscal period with the exception of duplicate copies of receipts. Tax receipts for donors are issued through a database and duplicate copies are not kept as the amount of paper would be too substantial. Complete donor and tax receipt information is stored electronically in the database. Duplicate copies can easily be obtained and printed, if required, from the database.



Canadian Council of Provincial and Territorial Sport Federations

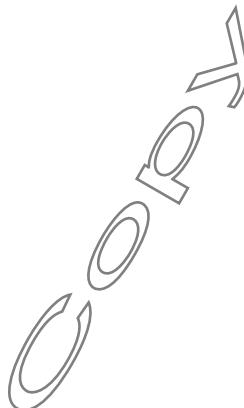
88938-6868RR0001

2018 RCAA Information Return

Information Required #6

List of gifts and their value for donations other than cash or cheque

Date of Gift	Prov Chapt	Donor Name	Receipt Amt	Receipt#	Description
21-Dec-18	Sask		\$ 10,004.50	42582	110 Shares of [REDACTED] @ \$90.95 on Dec 21/18
26-Mar-18	Sask		\$ 12,022.57	42309	50 [REDACTED] @ \$240.4513 on Feb 23/18. Appraised by [REDACTED] 4th Fl 2010 11th Ave Regina SK S4P 3M3
18-Jun-18	Sask		\$ 25,951.89	42375	2179 shares of [REDACTED] @ \$11.91 on Jun 8/18
28-Dec-18	Sask		\$ 4,750.00	42564	[REDACTED] shaft 4 stroke engine w/ tank \$2,500.00 Inflatable soft bottom [REDACTED] ft boat \$2,000.00 Flat deck single axle trailer \$250.00
30-Jan-18	Sask	Sports	\$ 1,888.98	42266	[REDACTED]
21-Dec-18	Sask		\$ 2,804.93	42581	21 shares of [REDACTED] @ \$133.5680 on Dec 21/18
15-Jun-18	ON		\$ 99.96	2018-59-1473	4 sun hats, 2 aunt viv hats, 2 [REDACTED] hats
15-Jun-18	ON		\$ 550.00	2018-59-1475	14kt gold golf pendant with 18" cable chain
15-Jun-18	ON		\$ 420.00	2018-59-1476	120 [REDACTED] bars
15-Jun-18	ON		\$ 80.00	2018-59-1552	Stationary pack - 1 notebook, 1 note cards, 1 floral weekly planner & 1 large note block
15-Jun-18	ON		\$ 49.91	2018-59-1553	Coffee gift pack - 2 bags coffee, 1 coffee mug
23-Nov-18	ON		\$ 1,329.33	2018-109-1786	Paint supplies for painting 40 oars
18-May-18	NB		\$ 8,000.00	4 [REDACTED]	
23-Jun-18	NB		\$ 1,000.00	494	Recreational Rowing Shell with oars
27-Dec-18	NB		\$ 1,017.72	499	Securities - 11 shares of [REDACTED] @ \$92.52/share
21-Dec-18	NFLD		\$ 563.35	2018-73	Food and wine for lobster dinner for 10 people (includes salads and desserts)
24-Apr-18	BC		\$ 242,400.00	GIK2018003	30,000 shares of [REDACTED] @ \$8.08 on Apr 24/18
1-Oct-18	BC		\$ 15,184.00	GIK2018002	5200 shares of [REDACTED] @ \$2.92 on Oct 1/18
20-Aug-18	BC		\$ 3,943.25	GIK2018001	27 shares of [REDACTED] \$146.0462 on Aug 20/18
			<b>\$ 332,060.39</b>		



**Canadian Council of Provincial and Territorial Sport Federations**

**88938-6868RR0001**

**2018 RCAA Information Return**

**Information Required #7**

**Amounts returned to donors**

There were two instances that a donor made a donation in error by credit card online and the donation was returned.

Copy