



Canada Revenue  
Agency

Agence du revenu  
du Canada

**REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION  
RETURN**

000011

OTTAWA ON K1A 0L5

CANADIAN FEDERATION OF AMATEUR  
BASEBALL - FÉDÉRATION CANADIENNE  
DE BASEBALL AMATEUR  
2212 GLADWIN CRES SUITE A7  
OTTAWA ON K1B 5N1

**NCR MAILROOM**

**# 126**

**SALLE DU COURRIER**

**RCN**



15 10677 4698 RR 0001 2018-03-31 0495598

Return for Fiscal Period Ending		
12	01	803311
Year	Month	Day
Is this the first return filed by this association?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If "No", has the fiscal period changed from the last return filed?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Is this the final return to be filed by this association?		
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If "Yes", please attach an explanation.		

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

Corrected name

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

City

Province 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**

If the name and address are correct. To correct pre-printed information on this form, please use the following instructions. Any changes (except to the contact information above) must be explained in an attachment to the return.

Use the boxes (above right) to indicate the end of the association's fiscal period.

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 the funds were spent or invested.

Provide a list of the names, addresses, and occupations or lines of business of the association's current members.

Provide a list of the names and the official positions of the people who are authorized to issue official correspondence on behalf of the association.

Attach a statement that fully explains what replacement procedure is followed in the event of lost or spoiled receipts. This statement should be received within 30 months from the end of the fiscal period of the association, mail or deliver a completed return and the supporting 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. \$125,210
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**






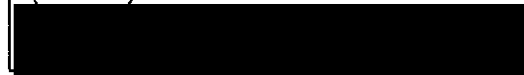
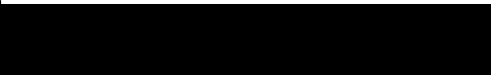
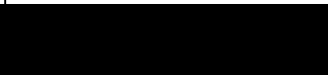
To be signed by two directors of the association

1. I, Jason Dickson of   
Name of director whose signature appears below. (Print)

2. I, Jim Baba of   
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 <u>President</u>	
Home telephone number 	Business telephone number 	Date 
2. Signature of director 	Position with the association <u>Director General</u>	
Home telephone number 	Business telephone number 	Date 

**CANADIAN FEDERATION OF AMATEUR BASEBALL**

**FINANCIAL STATEMENTS**

**MARCH 31, 2018**

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## INDEPENDENT AUDITOR'S REPORT

To the Members,  
**Canadian Federation of Amateur Baseball:**

We have audited the accompanying financial statements of the Canadian Federation of Amateur Baseball, which comprise the statement of financial position as at March 31, 2018, and the statements of operations and net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's responsibility 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.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Basis for qualified opinion

In common with similar organizations, the Federation derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of this revenue was limited to the amounts recorded in the records of the Federation and we were not able to determine whether any adjustments might be necessary to revenue, net revenue for the year, assets and net assets.

### Qualified opinion

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 Canadian Federation of Amateur Baseball as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Licensed Public Accountants  
Ottawa, Ontario



# **CANADIAN FEDERATION OF AMATEUR BASEBALL**

## **STATEMENT OF FINANCIAL POSITION** **AS AT MARCH 31, 2018**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 1,601,306	\$ 1,265,076
Accounts receivable	78,471	111,177
Inventory	44,761	30,344
Prepaid expenses	36,636	42,998
	<u>1,761,174</u>	<u>1,449,595</u>
<b>INVESTMENTS (NOTE 4)</b>	<u>99,670</u>	<u>98,085</u>
	<u>\$ 1,860,844</u>	<u>\$ 1,547,680</u>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 155,518	\$ 78,315
Government remittances payable	20,877	14,709
Deferred revenue (note 5)	106,980	74,908
	<u>283,375</u>	<u>167,932</u>
<b>NET ASSETS</b>		
Alumni Fund	420,627	395,627
Unrestricted	1,156,842	984,121
	<u>1,577,469</u>	<u>1,379,748</u>
	<u>\$ 1,860,844</u>	<u>\$ 1,547,680</u>

Approved on behalf of the Board:

Director

Director

# CANADIAN FEDERATION OF AMATEUR BASEBALL

## STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31, 2018

	<u>Alumni Fund</u>	<u>Unrestricted</u>	<u>2018</u>	<u>2017</u>
<b>REVENUE</b>				
Athlete program	\$ -	\$ 1,230,864	\$ 1,230,864	\$ 1,123,916
Coach development program	-	504,589	504,589	443,660
Donations	25,000	-	25,000	47,500
Events program	-	491,486	491,486	499,692
Umpire development program	-	51,428	51,428	55,924
Corporate	-	677,271	677,271	666,808
Participation fees	-	90,000	90,000	90,000
	<u>25,000</u>	<u>3,045,638</u>	<u>3,070,638</u>	<u>2,927,500</u>
<b>EXPENSES</b>				
Athlete program	-	1,046,647	1,046,647	952,334
Coach development program	-	347,194	347,194	274,146
Events program	-	568,924	568,924	590,882
Umpire development program	-	71,554	71,554	54,643
Corporate	-	838,598	838,598	834,482
	<u>-</u>	<u>2,872,917</u>	<u>2,872,917</u>	<u>2,706,487</u>
<b>NET REVENUE FOR THE YEAR</b>	<b>25,000</b>	<b>172,721</b>	<b>197,721</b>	<b>221,013</b>
Balance - beginning of year	<u>395,627</u>	<u>984,121</u>	<u>1,379,748</u>	<u>1,158,735</u>
<b>BALANCE - END OF YEAR</b>	<b>\$ <u>420,627</u></b>	<b>\$ <u>1,156,842</u></b>	<b>\$ <u>1,577,469</u></b>	<b>\$ <u>1,379,748</u></b>

## CANADIAN FEDERATION OF AMATEUR BASEBALL

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2018

	<u>2018</u>	<u>2017</u>
OPERATING ACTIVITIES		
Net revenue for the year	\$ 197,721	\$ 221,013
Net change in non-cash working capital items		
Accounts receivable	32,706	(36,761)
Inventory	(14,417)	998
Prepaid expenses	6,362	(6,623)
Accounts payable	77,203	(84,826)
Government remittances payable	6,168	224
Deferred revenue	32,072	17,411
	<u>337,815</u>	<u>111,436</u>
INVESTING ACTIVITIES		
Purchase of investments	(1,585)	(98,085)
Sale of investments	-	274,088
	<u>(1,585)</u>	<u>176,003</u>
INCREASE IN CASH FOR THE YEAR	336,230	287,439
Cash - beginning of year	<u>1,265,076</u>	<u>977,637</u>
CASH - END OF YEAR	<u>\$ 1,601,306</u>	<u>\$ 1,265,076</u>

# CANADIAN FEDERATION OF AMATEUR BASEBALL

## NOTES TO FINANCIAL STATEMENTS MARCH 31, 2018

### 1. PURPOSE OF THE ORGANIZATION

Baseball Canada is dedicated, through collaborative leadership, to develop, promote and deliver programs that allow individuals to maximize their potential to become tomorrow's leaders.

The organization is incorporated under the Canada Not-for-profit Corporations Act and is a Registered Canadian Amateur Athletic Association under the Income tax Act.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### a) Estimates and assumptions

The preparation of financial statements 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 amounts of revenue and expenditure during the reporting period. The estimates and assumptions are reviewed annually and, as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### b) Alumni Fund

The Alumni Fund receives donations that are restricted in their use to the Men's National team program. The High Performance Committee makes recommendations to the Board of Directors for any use of the funds.

#### c) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined on the average cost basis.

#### d) Revenue recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or become receivable. Other revenues are recognized in the year in which the event is held or the revenue earned.

#### e) Contributed goods

The organization records the value of donated materials and services when a fair value can be reasonably estimated and when the materials and services would normally be purchased by the organization. Contributed goods are recorded at their fair value of \$305,158 (2017 - \$198,542).

#### f) Sport Canada contributions

Contributions received from Sport Canada are subject to specific terms and conditions regarding the expenditure of the funds. The organization's records are subject to audit by Sport Canada to identify instances, if any, in which amounts charged against contributions have not complied with the agreed terms and conditions and which, therefore, would be refundable to Sport Canada. Adjustments to prior years' contributions are recorded in the year in which Sport Canada requests the adjustment.

#### g) Financial instruments

Financial instruments are initially recognized at fair value and are subsequently measured at cost, amortized cost or cost less appropriate allowances for impairment.



## CANADIAN FEDERATION OF AMATEUR BASEBALL

### NOTES TO FINANCIAL STATEMENTS MARCH 31, 2018

#### 3. FINANCIAL INSTRUMENTS

Financial instruments of the organization consist of cash, investments, accounts receivable and accounts payable.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest rate, currency, credit, liquidity or market risks arising from its financial instruments and the risks have not changed from last year.

#### 4. INVESTMENTS

The organization has an investment certificate that earns interest at an annual rate of 1.6% and matures March 2019.

#### 5. DEFERRED REVENUE

Deferred revenue represents revenue received relating to next year as follows:

	<u>2018</u>	<u>2017</u>
Athlete program	\$ 83,000	\$ 50,000
Coach development program	21,236	21,908
Events program	<u>2,744</u>	<u>3,000</u>
	<u>\$ 106,980</u>	<u>\$ 74,908</u>

Deferred revenue changed as follows:

	<u>2018</u>	<u>2017</u>
Balance - beginning of year	\$ 74,908	\$ 57,497
Less - amount recognized as revenue in the year	(74,908)	(57,497)
Plus - amount received related to following year	<u>106,980</u>	<u>74,908</u>
Balance - end of year	<u>\$ 106,980</u>	<u>\$ 74,908</u>

#### 6. COMMITMENT

The organization has leased premises to June 30, 2019 at approximately \$67,000 per annum.

#### 7. CONTINGENT LIABILITY

The organization has received a Statement of Claim which is being defended by the organization's lawyer. The outcome of this action cannot be determined at this time.

# CANADIAN FEDERATION OF AMATEUR BASEBALL

## UNAUDITED SCHEDULE OF UNRESTRICTED REVENUE BY SOURCE FOR THE YEAR ENDED MARCH 31, 2018

	<u>Budget</u>	<u>2018</u>	<u>2017</u>
<b>Sport Canada contributions</b>			
Administration, meetings and staff	\$ 405,000	\$ 405,000	\$ 439,000
Officials	5,000	5,000	5,000
Coaching	85,000	85,000	-
Challenger	13,000	13,000	-
Domestic sport	-	-	55,000
National championships	-	-	9,000
National team	469,000	469,000	469,000
Women's program	59,000	59,000	59,000
	<u>1,036,000</u>	<u>1,036,000</u>	<u>1,036,000</u>
<b>Other contributions</b>			
Coaching Association of Canada	56,900	57,930	56,930
Sponsorships	235,000	211,328	248,129
Goods in kind	299,727	305,158	198,542
	<u>591,627</u>	<u>574,416</u>	<u>503,601</u>
<b>Miscellaneous</b>			
Sales	385,300	356,527	500,697
Provincial affiliation fees	50,000	50,000	49,750
Membership fees	90,000	90,000	90,000
National championships	74,000	107,487	38,500
Interest and exchange	10,335	23,045	6,605
Team exhibition games	74,875	101,037	121,375
Certification fees	199,800	306,106	260,680
Coaching clinic fees	110,000	164,255	144,665
Challenger	12,000	10,000	15,000
Alumni	70,000	108,622	113,128
Fundraising and donations	97,500	63,098	-
Miscellaneous	105,000	55,045	-
	<u>1,278,810</u>	<u>1,435,222</u>	<u>1,340,400</u>
	<u>\$ 2,906,437</u>	<u>\$ 3,045,638</u>	<u>\$ 2,880,000</u>

## CANADIAN FEDERATION OF AMATEUR BASEBALL

### UNAUDITED SCHEDULE OF REVENUE AND EXPENSES BY BUDGET CATEGORY FOR THE YEAR ENDED MARCH 31, 2018

Budget category	Total revenue claimed	Total expenses
General administration	\$ 90,000	\$ 234,743
Staff salaries	225,000	553,393
Coaching salaries and professional development	85,000	94,000
National team programs	528,000	987,647
Operations and programming	95,000	979,884
Official languages	13,000	23,250
	<u>\$ 1,036,000</u>	<u>\$ 2,872,917</u>

**Canadian Federation of Amateur Baseball  
Federation Canadienne de Baseball Amateur**

**Jason Dickson  
President**

**Ken Sharpe  
Treasurer**

**Don Paulencu  
Vice President**

**John Berry  
British Columbia**

**Shaun Fraser  
Saskatoon**

**Tony Siemens  
Manitoba**

**David Huctwith  
Ontario**

**Jean Boulais  
Quebec**

**Dave Watling  
New Brunswick**

**Andrew Downs  
Nova Scotia**

**Walter MacEwan  
Prince Edward Island**

**Kevin Legge  
Newfoundland & Labrador**



**CANADIAN FEDERATION OF AMATEUR BASEBALL**  
**PROCEDURERS FOR ISSUING TAX RECEIPTS**

1. People authorized to sign receipts are;
  - a. Director General – current Jim Baba
  - b. Treasurer – current Ken Sharpe
2. If a receipt is lost or spoiled, a new receipt is issued with a note clearly written on it explaining that it is replacing receipt #\_\_\_\_. If a receipt is issued incorrectly, the original is requested back and it is attached to the amended receipt again clearly stating the receipt #\_\_\_\_ which it is replacing.