

REGISTERED CANADIAN AMATEUR  
ATHLETIC ASSOCIATION INFORMATION  
RETURN

000055

OTTAWA ON K1A 0L5

FIELD HOCKEY CANADA/HOCKEY SUR  
GAZON CANADA  
3800 WESBROOK MALL  
VANCOUVER BC V6T 1W5

NCR MAILROOM  
# 126

SALLE DU COURRIER  
RCN



15 12179 1487 RR 0001 2018-03-31 0495242

Return for Fiscal Period Ending

2 | 0 | 1 | 8 | 0 | 3 | 3 | 1 |  
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.

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

V | 6 | 5 | 2 | L | 9 |

## 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 provided. 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.

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.

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

a list of the names and the official positions of the people who are authorized to issue official receipts for the association.

a note that fully explains what replacement procedure is followed in the event of lost or spoiled receipts.

- six months from the end of the fiscal period of the association, mail or deliver a completed return with the 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. \$314,065
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, IAN EDWARD BAGGOTT of [REDACTED]  
Name of director whose signature appears below. (Print)

2. I, Gordon Pletcher 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 <span style="background-color: black; color: black;">[REDACTED]</span>	Position with the association <u>CHAIR, BOARD OF DIRECTORS</u>
Home telephone number <span style="background-color: black; color: black;">[REDACTED]</span>	Business telephone number <span style="background-color: black; color: black;">[REDACTED]</span>
Date <span style="background-color: black; color: black;">[REDACTED]</span>	
2. Signature of director <span style="background-color: black; color: black;">[REDACTED]</span>	Position with the association <u>Director</u>
Home telephone number <span style="background-color: black; color: black;">[REDACTED]</span>	Business telephone number <span style="background-color: black; color: black;">[REDACTED]</span>
Date <span style="background-color: black; color: black;">[REDACTED]</span>	

Field Hockey  
Canada



Hockey sur gazon  
Canada

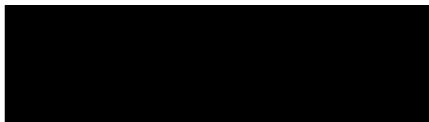
2197 Riverside Drive, Suite 302  
Ottawa, Ontario K1H 7X3

Number:

4431

Registration Number:  
Number d'enregistrement: 121781487 BR0001  
Canada Revenue Agency www.cra.gc.ca/charities

Received from / Reçu de



This is your official receipt for income tax purposes - Thank You.  
Ceci est votre reçu officiel aux fins de l'impôt sur le revenu - Merci.

2251 F10070 29

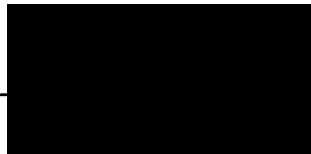
Date donation received:  
Don reçu le:

The sum of / La somme de: 25-Jul-17

Date receipt issued: \$ 10,465.00  
Reçu établi le:

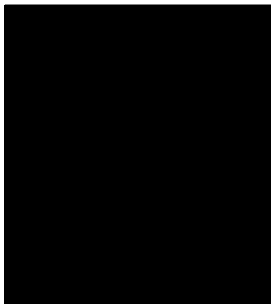
14-Sep-17

Per  
de



PRINTED IN CANADA N47111 MCBEE

COPY 1 COPY



Client: Field Hockey Canada - Men's Olympic Team 2016

July 25, 2017

PURCHASE:

Suits (23)

Cloth:

23 x \$420.00

\$420.00

\$9,660.00

Retail Cost Per Suit

23 x \$875.00

\$875.00

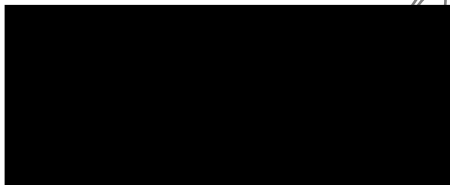
\$20,125.00

Difference

\$10,465.00

If you have any questions or concerns please don't hesitate to get in touch - thanks again for your support and business.

Take care,

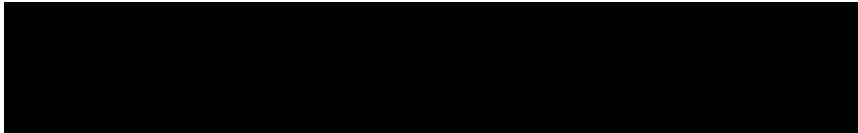


**Registered Canadian Amateur Athletic Association Information Return  
For the year ended March 31, 2018**

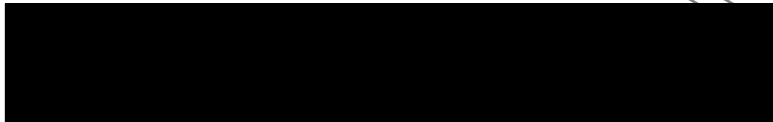
**Attachments 4, 5 & 6**

**4.) Current Directors of Field Hockey Canada**

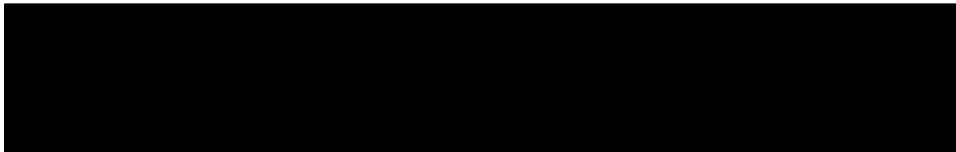
**1. Peadar O'Riain**



**2. Jesse Watson**



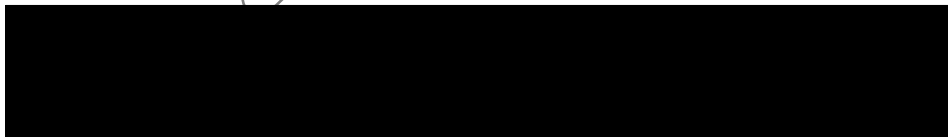
**3. Ian Baggott**



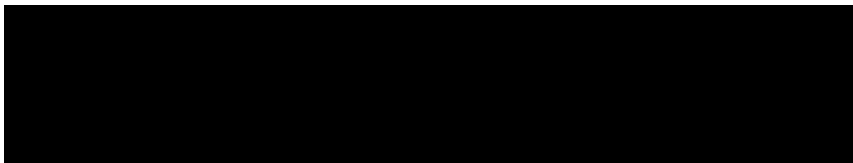
**4. Barbara Ann Doggett**



**5. Deb Whitten**



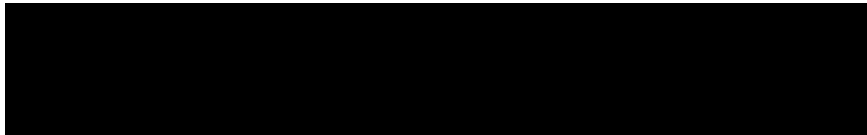
**6. Nancy Mollenhauer**



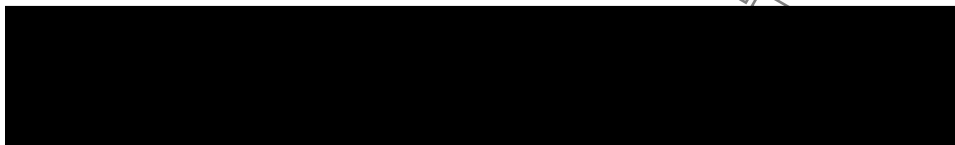
**7. Gordon G. Plottel**



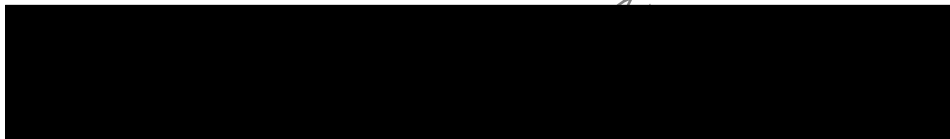
**8. Rhonda Lewis**



**9. Anne McMullin**



**10. Michael Gunning**



**5.) Authorized Signatories of Field Hockey Canada**

The following persons are authorized signatories to issue official receipts for the association:

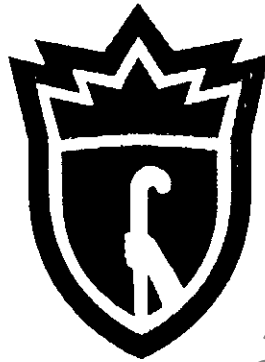
 – current CEO of Field Hockey Canada (as of July 2013)

Ian Baggott – President and Director of Field Hockey Canada

Gordon Plottel – Director of Field Hockey Canada

**6.) Procedure for lost or spoiled receipts**

When a receipt requires replacement in the event it is lost or spoiled, a copy of the receipt is sent along with the fourth part of the receipt so that the individual receives two copies.



**FIELD HOCKEY  
CANADA**

**HOCKEY SUR GAZON CANADA**

**FINANCIAL STATEMENTS  
(Expressed in Canadian Dollars)**

**FOR THE YEAR ENDED MARCH 31, 2018**



## INDEPENDENT AUDITORS' REPORT

To the Members of  
Field Hockey Canada

We have audited the accompanying financial statements of Field Hockey Canada, which comprise the statements of financial position as at March 31, 2018, and the statements of revenue and expenditures, cash flows and changes in net assets 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.

### *Auditors' Responsibility*

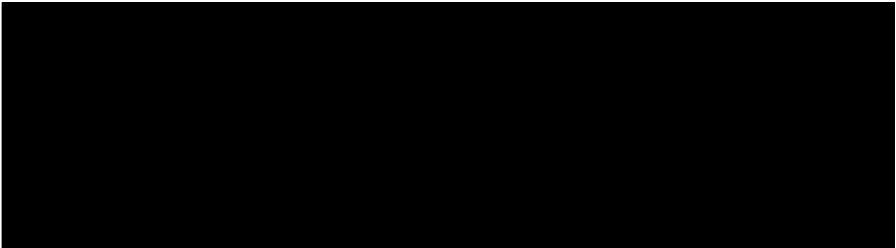
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable 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 auditors' 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, Field Hockey Canada derives revenue from donations and fundraising, 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 Field Hockey Canada and we were not able to determine whether any adjustments might be necessary to revenue, net revenue (expenditure) 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 Field Hockey Canada as a 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.

Vancouver, Canada

Chartered Professional Accountants

COPY - COPY

**FIELD HOCKEY CANADA**  
**STATEMENTS OF FINANCIAL POSITION**  
 (Expressed in Canadian Dollars)  
 AS AT MARCH 31

	2018	2017
<b>ASSETS</b>		
<b>Current</b>		
Cash (Note 4)	\$ 23,708	\$ -
Accounts receivable	93,892	188,292
Prepaid expenses	<u>160,682</u>	<u>132,230</u>
	<u>278,282</u>	<u>320,522</u>
<b>Property and equipment (Note 5)</b>	<u>10,745</u>	<u>15,251</u>
<b>Investments</b>		
Women's COC endowment fund (Note 6)	133,746	133,019
Men's COC endowment fund (Note 7)	<u>213,791</u>	<u>209,080</u>
	<u>347,537</u>	<u>342,099</u>
	<u>\$ 636,564</u>	<u>\$ 677,872</u>
<b>LIABILITIES</b>		
<b>Current</b>		
Bank indebtedness (Note 4)	\$ -	\$ 106,949
Accounts payable	163,702	216,147
Deferred revenue	<u>142,045</u>	<u>24,650</u>
	<u>305,747</u>	<u>347,746</u>
<b>FUNDS</b>		
COC endowment funds		
Women's (Note 6)	144,393	143,666
Men's (Note 7)	<u>213,791</u>	<u>209,080</u>
	<u>358,184</u>	<u>352,746</u>
	<u>663,931</u>	<u>700,492</u>
<b>NET ASSETS (DEFICIENCY)</b>		
Internally restricted for international hosting purposes	142,608	142,608
Unrestricted	<u>(169,975)</u>	<u>(165,228)</u>
	<u>(27,367)</u>	<u>(22,620)</u>
	<u>\$ 636,564</u>	<u>\$ 677,872</u>

**Commitments (Note 8)**

Approved and authorized by the Board:

[Redacted Signature]

Director

[Redacted Signature]

Director

The accompanying notes are an integral part of these financial statements.

**FIELD HOCKEY CANADA**  
**STATEMENTS OF REVENUE AND EXPENDITURES**  
 (Expressed in Canadian Dollars)  
 FOR THE YEARS ENDED MARCH 31

	2018	2017
<b>REVENUE</b>		
Contributions		
Sport Canada	\$ 1,181,200	\$ 1,072,500
Canadian Olympic Committee	80,000	70,000
National team levies		
Men's	165,412	160,109
Women's	92,232	120,240
Domestic program	184,517	172,397
Donations and fundraising	405,425	177,357
Interest	5,328	500
Membership fees	199,236	199,741
Other	1,139	2,771
	<u>2,314,489</u>	<u>1,975,615</u>
<b>EXPENDITURES</b>		
National team		
Men's	799,988	636,522
Women's	769,561	682,866
Administration and facilitation	121,908	103,683
Administration salaries	287,043	265,648
Domestic programs	120,609	74,908
Marketing	21,694	25,715
Meetings and Board	26,844	13,847
Membership expenses	68,324	67,239
Special programs	103,265	107,210
	<u>(2,319,236)</u>	<u>(1,977,638)</u>
<b>EXCESS (DEFICIENCY)</b>		
<b>OF REVENUE OVER EXPENDITURES FOR THE YEAR</b>	<b>\$ (4,747)</b>	<b>\$ (2,023)</b>

The accompanying notes are an integral part of these financial statements.

**FIELD HOCKEY CANADA**  
**STATEMENTS OF CASH FLOWS**  
 (Expressed in Canadian Dollars)  
 FOR YEARS ENDED MARCH 31

	2018	2017
<b>OPERATING ACTIVITIES</b>		
Excess expenditures over revenues for the year	\$ (4,747)	\$ (2,023)
Revenue from restricted funds	5,438	6,895
Item not affecting cash		
Amortization of property and equipment	13,311	19,051
Unrealized (gain) loss on endowment fund investments	682	(4,770)
Net change in non-cash working capital items		
Accounts receivable	94,400	(20,871)
Prepaid expenses	(28,452)	(34,033)
Accounts payable	(52,445)	(73,639)
Deferred revenue	117,395	(73,955)
Net change from operating activities	145,582	(183,345)
<b>INVESTING ACTIVITIES</b>		
Disposition of investments	(6,120)	(2,125)
Purchase of property and equipment	(8,805)	(4,297)
Net change from investing activities	(14,925)	(6,422)
<b>CHANGE IN CASH FOR THE YEAR</b>	130,657	(189,767)
Cash and bank indebtedness, beginning of year	(106,949)	82,818
<b>CASH AND BANK INDEBTEDNESS, END OF YEAR</b>	\$ 23,708	\$ (106,949)

The accompanying notes are an integral part of these financial statements.

**FIELD HOCKEY CANADA**  
**STATEMENTS OF CHANGES IN NET ASSETS**  
 (Expressed in Canadian Dollars)  
 FOR YEARS ENDED MARCH 31

	2018	2017
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**INTERNALLY RESTRICTED FOR INTERNATIONAL  
 HOSTING PURPOSES**

Balance, beginning of year	\$ 142,608	\$ 142,608
Transfer from unrestricted Fund	-	-
Balance, end of year	\$ 142,608	\$ 142,608

**UNRESTRICTED**

Balance, beginning of year	\$ (165,228)	\$ (163,205)
Excess of expenditures over revenue	(4,747)	(2,023)
Balance, end of year	\$ (169,975)	\$ (165,228)

The accompanying notes are an integral part of these financial statements.

**1. PURPOSE OF THE ORGANIZATION**

The Organization, in collaboration with its members, provincial organizations, strategic partners, national and international sport communities, provides opportunities for all people to experience the pleasures, challenges and achievements of field hockey.

The Organization is incorporated under the Canada Corporations Act as a not-for-profit organization 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 the Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

**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. Actual results may differ from those estimates.

Examples of significant estimates include:

- a) the collectability of receivables from athletes;
- b) the timing and recognition of revenue;
- c) estimated useful life of property and equipment; and
- d) asset impairment tests.

**Women's and men's COC endowment funds**

These funds were created by Canadian Women's Field Hockey Association and Canadian Field Hockey Association from money received from the Canadian Olympic Committee ("COC") prior to formation of the Organization. The funds are controlled by their own trustees and provide contributions to the Organization for women's and men's high performance initiatives.

**Internally restricted fund for international hosting**

This fund was created to provide for the hosting of International Hockey Federation ("FIH") international tournaments.

**Financial instruments**

Investments in equity instruments quoted in an active market are initially recognized at fair value and are subsequently measured at the year-end fair value. Other financial instruments are initially recognized at fair value and are subsequently measured at cost, amortized cost or cost less appropriate allowances for impairment.

**Property and equipment**

Property and equipment are recorded at cost less accumulated amortization. Amortization is provided on the straight line basis at the following annual rates:

Computers	2 years
Equipment	2 years
Leasehold improvements	Remaining term of lease

**2. SIGNIFICANT ACCOUNTING POLICIES (cont'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 expenditure is incurred. Unrestricted contributions are recognized as revenue when they are received or become receivable. Membership fees are recognized as revenue over the period to which they relate.

The Organization receives donations of goods and services from time to time. If the value of these donations is known, their fair value is recognized in the financial statements. The value of the time and expertise donated by many volunteers has not been reflected in these financial statements.

**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. In the event that adjustment to prior years' contributions is requested, they would be recorded in the year Sport Canada requests the adjustments.

Sport Canada works to advance sport within the context of the Government of Canada's priorities. Payments are subject to the appropriation of funds by Parliament and to the maintenance of current and forecasted program budget levels. Continued funding by Sport Canada is critical to the organization's ongoing ability to meet its objectives.

**3. FINANCIAL INSTRUMENTS**

Financial instruments of the Organization consist of cash, investments, accounts receivable, bank overdraft 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 carrying amount of the financial instruments approximate their fair value.

**4. CASH AND BANK INDEBTEDNESS**

	2018	2017
Cash on deposit	\$ 23,708	\$ -
Bank indebtedness	-	(106,949)
	<u>\$ 23,708</u>	<u>\$ (106,949)</u>

The Organization has an unutilized line of credit of \$120,000 which is secured by a general security agreement over the assets of the Organization.

**FIELD HOCKEY CANADA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
(Expressed in Canadian Dollars)  
**MARCH 31, 2018**

**5. PROPERTY AND EQUIPMENT**

	2018		2017	
	Cost	Accumulated Amortization	Net	Net
Computers	\$ 45,745	\$ 39,141	\$ 6,604	\$ 2,863
Equipment	23,938	23,938	0	5,632
Leasehold improvements	13,075	8,934	4,141	6,756
<b>Total</b>	<b>\$ 82,758</b>	<b>\$ 72,013</b>	<b>\$ 10,745</b>	<b>\$ 15,251</b>

Amortization of \$13,311 (2017 - \$19,051) is included in Administration expenditures.

**6. WOMEN'S COC ENDOWMENT FUND**

	2018	2017
<b>ASSETS</b>		
Investment in Money Market funds	\$ 133,746	\$ 133,019
Interfund receivable	10,647	10,647
	<b>\$ 144,393</b>	<b>\$ 143,666</b>
<b>FUND BALANCE</b>		
Balance, beginning of the year	\$ 143,666	\$ 143,328
Investment income	727	338
Balance, end of year	<b>\$ 144,393</b>	<b>\$ 143,666</b>

**7. MEN'S COC ENDOWMENT FUND**

	2018	2017
<b>ASSETS</b>		
Cash	\$ 948	\$ 440
Bankers Acceptance	177,803	172,880
Equities	35,040	35,760
	<b>\$ 213,791</b>	<b>\$ 209,080</b>



FIELD HOCKEY CANADA  
NOTES TO THE FINANCIAL STATEMENTS  
(Expressed in Canadian Dollars)  
MARCH 31, 2018

7. MEN'S COC ENDOWMENT FUND (cont'd...)

	2018	2017
<b>FUND BALANCE</b>		
Balance, beginning of the year	\$ 209,080	\$ 202,523
Investment income (loss)	5,393	4,787
Unrealized gain (loss) on investments	(682)	4,770
Distributions	-	(3,000)
Excess (deficiency) of revenue over distributions	4,711	(6,557)
Balance end of year	\$ 213,791	\$ 209,080

8. COMMITMENTS

The organization has an obligation under the terms of an operating lease agreement in place until October 2019 for office premises. The minimum annual payments for the next two years under the remaining lease term are:

2019	39,849
2020	23,245