



ANNUAL REPORT 2013-2014

TABLE OF CONTENTS

Our Message to You	3
Highlights of the Year	5
CCES Board of Directors	6
ACTIVATE	7
ADVOCATE	9
PROTECT	12
Independent Auditors' Report	17

Canadian Centre for Ethics in Sport
350-955 Green Valley Crescent
Ottawa, ON, K2C 3V4

info@cces.ca

www.cces.ca



MISSION

Activate a values-based and principle-driven sport system; Advocate for sport that is fair, safe and open; and Protect the integrity of sport.

VISION

Sport in Canada that is fair, safe and open to everyone.



OUR MESSAGE TO YOU

Creating that good sport experience – from playground to podium

When an Olympic/Paralympic year approaches, as it did at the beginning of our last fiscal year, it serves as a great reminder of our mission and how it contributes to creating a good sport experience of which all Canadians can be proud.

With the knowledge that true sport can make a great difference for individuals, communities and our country, the Canadian Centre for Ethics in Sport works collaboratively to: activate a values-based and principle-driven sport system; advocate for sport that is fair, safe and open; and protect the integrity of sport.

That good sport experience is not only the one we hope to see during the Olympic/Paralympic Games, where years of training come together, an athlete peaks just at the right time, competes clean, in perfect conditions and wins a medal. The ideal sport experience is also the one we see at the playground, on the field, in the

rink, where everyone who wishes to play is included, where playing is about discovering how good you can be. But it's also about having fun and playing fair; where health and safety are first, respect is present on and off the field, and where players give back to the community that supported them.

However, the reality is that sport is not always good or ideal. We can probably all recall seeing, reading or hearing of moments that make us wonder how these things can happen: violence against referees, concussions, poor parental behavior, doping violations, and others.

Everyone involved in sport has a responsibility to help build and nurture a good sport experience – from playground to podium. Governments, national sport organizations, multi-sport organizations, coaches, parents, teachers, administrators, sponsors, even health groups, athletes and trainers, can contribute to creating a good sport experience for all.

We are extremely grateful to all those involved in sport in Canada for their generous and thoughtful contribution of ideas, discussions, tools, resources, research, and leadership during the past year. Our collective dialogue and efforts are making a difference. We want in particular to acknowledge the important financial contribution that the Department of Heritage, through Sport Canada, makes to our work and to our efforts to ensure fair, safe and open sport for all Canadians.

We at CCES, including our staff, members of the board of directors and committees, and our many doping control officers and sample collection personnel, feel privileged to be leading many discussions and initiatives to make sure Canadians of all ages can enjoy the many benefits good sport can bring to their lives.



Paul Melia
President & CEO



Dr. David Zussman
Chair





HIGHLIGHTS OF THE YEAR

- Recruited and trained 15 new doping control officers from across Canada who implement the stringent doping control procedures outlined in the Canadian Anti-Doping Program (CADP)
- Launched the *Report Doping Hotline* (1-800-710-CCES) which provides an anonymous mechanism to report doping activities
- Continued support and financial contribution from the Government of Canada
- Reached 3,146 True Sport members who are embracing the True Sport Principles where they work, live and play
- Collected 3,269 doping control samples under the CADP
- Continued compliance with the ISO 9001:2008 Quality Management Standard which demonstrates that CCES meets the needs of its stakeholders and meets all necessary regulatory requirements
- Recognized *Polycoupons Terry Fox* by École secondaire La Découverte in St-Léonard-d'Aston, Quebec, with first place in the fourth annual True Sport Give-Back Challenge
- Provided e-learning to over 39,000 Canadian athletes to educate them on their rights and responsibilities with respect to anti-doping and the importance of values-based sport
- Contracted to lead Toronto 2015 Pan Am/Parapan Am Games anti-doping program
- Received a financial contribution from the Canadian Olympic Committee and the Canadian Paralympic Committee to help fight doping in sport. Several new initiatives were developed in cooperation with both organizations
- Tested all 221 Canadian Olympic athletes at least once in the four months leading up to the Olympic Games. The CCES completed more than 700 urine tests and 100 blood tests on winter sport athletes between October 2013 and February 2014
- Tested all 54 Canadian Paralympic athletes nominated to Team Canada at least once in the four months leading up to the Sochi Paralympic Games



CCES BOARD OF DIRECTORS

Dr. David Zussman – Chair

Dr. Don McKenzie – Vice Chairperson

Ken Bagshaw

Dr. Françoise Baylis

Jim A. Durrell

Justice Hugh Fraser

Ian Glen

François Godbout

Dr. Don McKenzie

Paul Melia

Debbie Muir

Kyle Shewfelt

Dr. Jack Taunton

Dr. Andrew Pipe – Chair Emeritus

This year, we welcomed Justice Hugh Fraser and Ian Glen as new members of the Board of Directors.

We also recognized the valuable contributions of outgoing board member Ken Bagshaw.

Working Groups and Committees

The CCES benefits greatly from the expertise and experience of many individuals who volunteer their time on a variety of working groups and advisory panels.

- The Ethical Issues Review Panel provides analysis and advice on a variety of ethical issues in sport
- The Therapeutic Use Exemption Committee evaluates applications from athletes seeking permission to use prescribed medications on the World Anti-Doping Agency's (WADA) Prohibited List
- The Anti-Doping Review Panel considers matters with respect to anti-doping issues and regulatory requirements
- The Prohibited List Committee provides input on the annual WADA draft Prohibited List
- The Biological Passport Committee provides expertise in hematology, exercise science, medicine and sport physiology

Board Nominations

The CCES Board of Directors is comprised of accomplished Canadians with expertise in various fields of knowledge required to ensure the proper stewardship of the CCES. If you are aware of an individual you believe is capable and willing to contribute to the CCES by joining the Board of Directors, please email nominations@cces.ca.

If you are aware of an individual you believe is capable and willing to contribute to the CCES on one of the working groups or committees mentioned above please email nominations@cces.ca.

To find out more about our members of the board of directors and our governance structure, please see www.cces.ca/governance.



ACTIVATE

Activating a values-based, principle-driven sport system is a positive force that aims to make good sport in Canada an intentional, collaborative effort by empowering people with clear information and useful tools. This is the force that lives in communities where volunteers, parents and leaders contribute their voice, their time and their effort to create the sport we want. The following are just some of the initiatives that help us intentionally grow good sport across Canada:

Growing True Sport

TRUE SPORT

As a founding member, the CCES continues to foster the growth of True Sport by acting as a thought leader and convener of

others who are committed to good sport. The CCES uses the True Sport Principles as a foundation for its work in promoting values-based sport at all levels. True Sport is based on a simple but very powerful idea: good sport can make a great difference. As athletes,

teams, coaches, and communities adopt True Sport into their policies, programs and practices, they are embracing the benefits of values-based and principle-driven sport. By the end of March 31, 2014, True Sport membership reached 3,146, representing millions of Canadians from coast to coast to coast.

The **True Sport in Action newsletter** keeps subscribers in the loop with interesting stories about its members, True Sport Champion profiles, new tools and resources, and ways to help bring the True Sport Principles to life. The newsletter moved from a

quarterly to a monthly publication, offering members more consistent news and information.

In February, the CCES hosted a **True Sport Champions** workshop with 12 participants to increase their understanding of True Sport and enable them to contribute to its growth. Champions are a diverse group of passionate Canadians (athletes, coaches, teachers, parents, students, sport administrators, volunteers, officials, etc.). Current Champions include CFL linebacker James Yurichuk and 2014 Canadian National Karate Champion Chris De Sousa Costa.



Cheering on fellow True Sport Champion / Olympian, Cody Sorensen

During this year’s workshop, participants created a special video to support their fellow Champion and Olympic bobsleigh athlete Cody Sorensen, as he was headed to the Sochi Games. This was how they encouraged Cody to “go for it!”

The True Sport Agreement is a comprehensive tool that helps groups and teams who join True Sport to co-create a shared set of values and principles as well as establish a collective definition of success. It forms a basis for teaching positive values and developing good character. It is now accompanied by a comprehensive facilitation guide.

Celebrating the Communities who Support Sport

In its fourth year, the True Sport Give-Back Challenge provided an opportunity to recognize the collective power of giving back. Video submissions came in from across Canada; highlighting the positive impact that giving back can have on communities. After a three-day voting period, *Polycouron Terry Fox*, *Community Cup CHASE* and *Team Nicaragua Bound 2013* were announced as the winners on CBC’s live broadcast of RBC Sports Day in Canada on November 30.



True Sport Give-Back Challenge winner Polycouron Terry Fox

RBC Sports Day in Canada, presented by ParticipACTION, CBC and True Sport, is a national celebration of the power of sport to build community and get Canadians moving! In its fourth year, the annual event was celebrated on Saturday, November 30, 2013, in communities from coast to coast to coast. In addition to the national broadcast on CBC and Radio-Canada, the CCES participated in a five-city, cross-Canada media tour to speak to key journalists about the importance of good sport.

True Sport at the Canada Games

In recognition of the belief that good sport can make a great difference, the Summer Games host society declared the **2013 Sherbrooke Summer Canada Games** a True Sport Event. Athletes, coaches and officials pledged their commitment to the True Sport Principles as part of the opening ceremonies. A True Sport outreach booth was also set up at the athletes’ village for athletes to learn about values-based sport initiatives. A photo challenge engaged athletes and participants to capture and share their favourite True Sport Games moments.



RBC Sports Day in Canada media tour



True Sport photo booth at the 2013 Sherbrooke Summer Canada Games

ADVOCATE



By advocating for sport that is fair, safe and open, the CCES strives to amplify the voices of the Canadian sport community and the citizens who engage in sport. We do this by leading, participating in and encouraging dynamic ethical conversations on a variety of topics related to sport. We also develop and deliver tools to empower individuals and groups to foster good sport experiences. The following is a summary of just some of our efforts in advocating for values-based and principle-driven sport:

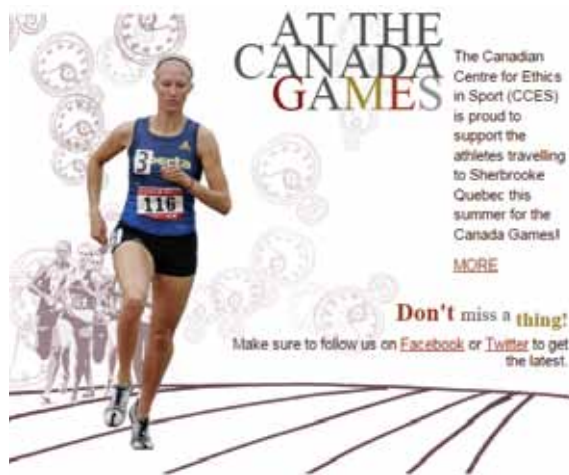
Education is the Key

The **2013 Online Athlete Education Program** was made available to Canadian Interuniversity Sport, Canadian Collegiate Athletic Association, Sport Canada's Athlete Assistance Program (AAP), national sports organizations, Canada Games, and the Canadian Junior Football League. The following fee-for-service clients also received e-learning: Canadian Hockey League, Canadian Football League and the Quebec

Midget AAA Hockey League. Over 39,000 Canadian athletes received information on topics such as supplements, anti-doping, steroid use, and the True Sport Principles.

Together with Sport Canada, the CCES produced an AAP e-learning module. When athletes join the CCES Registered Testing Pool for the first time, they are now required to complete **True Sport Clean 101** (along with the new AAP module if they are carded) before





“WADA was born out of a need for one set of harmonized rules governing doping in sport. But one set of rules is only effective if those rules are consistently implemented by all sports in all countries. Today, we have one set of rules. The challenge ahead is to see these rules implemented fairly and consistently across all sports and countries.”

- Paul Melia, from his blog, Melia's Take

receiving their login information for whereabouts submissions. This process will ensure a higher level of education among Canadian high-performance athletes.

The **Canada Games At the Games Blog** was designed to complement pre-games e-learning, offering athletes important anti-doping information. The posts also provided information on the True Sport Principles and CCES-related activities taking place during the Games including an invitation to visit the True Sport outreach booth for giveaways, a photo challenge and more. The blog attracted over 3,320 views.

A new e-learning course for the **Canadian Football League (CFL)** was launched May 1, 2013. Also, the CFL Quick Reference Card was updated for the start of the season.

Sharing our Knowledge & Learning from Others

Throughout the year, CCES staff presented at a number of conferences including the **Canadian Academy of Sport and Exercise Medicine Conference** in Whistler, BC. We also hosted an outreach booth and workshop at the **AthletesCAN Forum** in Mississauga, ON. The primary objective of the workshop – titled *The Blurred Lines of Ethics in Sport* – was to promote ethical discussions among attendees on topics such as cheating, supplements, and balancing the pressure of sport and ethical decision making.

The CCES attended the **World Conference on Doping in Sport** in Johannesburg in November 2013. During a plenary session, Paul Melia, President and CEO of the CCES, delivered a presentation endorsing the 2015 **World Anti-Doping Code** and outlining key actions that the CCES believes are crucial to clean sport. His transcript can be read here: www.cces.ca/en/blog-50. The conference provided a great opportunity to connect with other national anti-doping organizations on issues of mutual interest.

Members of the CCES also attended the **International Conference on the Implementation of the 2015 World Anti-Doping Code** in the Netherlands. During the conference, Jeremy Luke, Director of the Canadian Anti-Doping Program, gave a presentation on educating key decision makers on the benefits of the new Code. In March, the CCES attended the **World Anti-Doping Agency (WADA) Symposium** in Switzerland. During the conference, Karri Dawson, Director of Ethical Sport Operations, gave a presentation on the Canadian model of values-based education.

Helping Sport Improve Governance



The CCES continues to provide services to the Club Excellence program – an initiative designed to improve and enhance club sport governance. Club Excellence continued to gain momentum at the national, provincial, and community levels. There are now 11 sports signed on as Associate Members and 60 clubs are working towards Club Excellence Certification. Program development and workshop delivery continued this year in partnership with Canadian Sport for Life, Coaching Association of Canada, Imagine Canada, Canadian Parks and Recreation Association, Sport Manitoba, ViaSport, and SportNB.

The Risk Management Program is a multi-year initiative with a goal to enhance the effectiveness of decision making among sport leaders using a consistent, sport specific, and integrated risk-management processes. The program continues to be sought after by National and Multi Sport Organizations. Six workshops were completed this fiscal and plans are underway for a version 2.0 workshop next year.

Keeping Canadians Informed of our Work

The CCES published 29 news releases over the fiscal year to keep the Canadian public informed of our work. The majority of the releases reported results for doping violations – sanctions for anabolic agents and stimulants were most common. A major funding announcement from Sport Canada, the Canadian Olympic and the Canadian Paralympic Committee to increase the CCES' focus on intelligence gathering and investigations, and expand the Whereabouts and Athlete Biological Passport Programs generated an estimated 20 million impressions. The announcement of our new Report Doping Hotline began a new era of engaging athletes and others committed to clean sport to contact the CCES on a toll-free basis with information to help us make our testing and enforcement efforts more effective.

Five advisory notes were distributed, alerting the sport community of important issues such as athlete rights and responsibilities in advance of the Sherbrooke 2013 Summer Canada Games, the Sochi 2014 Olympic and Paralympic Games, and changes to the 2014 WADA Prohibited List.

Paul Melia, President and CEO of the CCES, continues to blog about important issues facing Canadian sport. To read and/or subscribe to Melia's Take, please visit www.cces.ca/blog.

Followers of the CCES and True Sport Twitter accounts continue to increase and contribute valuable conversations about the many aspects of ethics in sport. Follow us to stay in the loop: @EthicsInSport and @TrueSportpur.

“Medical evidence is now irrefutable regarding the health consequences of blows to the head and the brain injuries they cause. While contact sports like hockey and football carry inevitable risks of injury, the owners of these sports still have a “duty of care” to provide a safe work environment for their employees – in this case, the athletes.”

- Paul Melia, from his blog, Melia's Take





PROTECT

The third of the three main forces which drive the CCES serves to protect the good name of sport. It is the recognition that sport is vulnerable and even one doping scandal could tarnish its value. Protection extends beyond doping and into other threats to sport. The following are just some of the examples of our commitment to fair, safe and open sport:

Canadian Anti-Doping Program and the 2015 World Anti-Doping Code

The Canadian Anti-Doping Program (CADP) is administered by the CCES on behalf of the sport community and is funded by Sport Canada, the Canadian Olympic Committee (COC), the Canadian Paralympic Committee (CPC), along with revenue generated from other sources. The CCES is currently in the process of updating the CADP to be compliant with rule changes to the 2015 World Anti-Doping Code. The CCES undertook an extensive consultation period with the

Canadian sport community for comments and feedback related to revisions to the CADP. Details about the consultation and the development of the 2015 CADP are available at www.cces.ca/cadp.

Over the course of the fiscal year, the CCES conducted 5,030 doping controls (Table 1). Approximately 65 per cent of this year's tests were conducted under the CADP, including 2,670 urine tests and 599 blood tests (Table 2). Thirteen anti-doping rule violations were reported (Table 3). The [Canadian Anti-Doping Sanction Registry](#) identifies Canadian athletes who are ineligible

to participate in sports that have adopted the CADP.

Athlete Services

The Global DRO continues to be one of the most popular tools among athletes and sport physicians. It provides information on the status of substances for use in sport in relation to the World Anti-Doping Agency (WADA) Prohibited List. There were **108,804 substance inquiries** during this past year. The CCES, along with partners U.S. Anti-Doping Agency (USADA) and UK Anti-Doping (UKAD), was pleased that Japan joined the Global DRO athlete resource

network. The CCES supported the Japan Anti-Doping Agency (JADA) by helping integrate its drug data into the online resource.

The CCES staff also responded to **448 substance inquiries** via email and telephone and processed **191 therapeutic use exemptions applications**.

An infographic titled *Question Supplements* was launched to help athletes learn to question the need for, safety of, and efficacy of nutritional supplements and natural health products. For printable poster or postcard versions of the infographic, visit: www.cces.ca/supplements.



Increased Registered Testing Pool

As part of our intelligence gathering efforts, the CCES increased the number of athletes in its **registered testing pool (RTP)** from approximately 500 to approximately 800. As we learned through the Armstrong scandal, for testing to be effective, it is imperative that CCES can test athletes at any time and in remote training areas.

This requires athletes to submit **whereabouts** which is a requirement of being in the RTP. Incremental funding has enabled us to focus on an increased number of elite athletes in Canada.

Sample Collection Personnel

In February 2014, the CCES held a **doping control officer (DCO)** training and orientation session. Fifteen new DCOs were recruited to fulfil the requirement for additional personnel for the upcoming Toronto 2015 Pan American and Parapan American Games (TO2015). The CCES now has 75 DCOs strategically located throughout Canada, collecting samples from athletes in and out of competition.

International Collaborations

In order to increase capacity within the area of intelligence and investigations, the CCES reached out to the **UKAD** to form a consultancy partnership. The organizations met to review the current intelligence and investigations operations of the CCES in comparison to UKAD, and identified gaps. UKAD's well-established intelligence and investigations department assisted with the development of manuals, procedures and best practices, and the selection of data analysis software, through transfer of knowledge and provision of relevant intellectual properties.

The CCES has also formed a partnership with the restructured **Jamaica Anti-Doping Commission (JADCO)** to help build capacity for anti-doping in Jamaica. In the next fiscal year, the CCES will support the development and growth of JADCO's anti-doping program in accordance with the World Anti-Doping Code and mandatory International Standards.

The CCES also does a significant amount of work through business development in international anti-doping activity. In doing so, the CCES helps to ensure that international federations are putting in place credible programs that enable our Canadian athletes to compete against athletes on a level playing field.

INRS-Institut Armand-Frappier Lab and Biron Laboratoire Medical

The INRS-Institut Armand-Frappier Doping Control Laboratory (INRS) in Montreal is Canada's only WADA-accredited laboratory. The INRS is a key partner in the fight against doping in sport in Canada. The relationship with the INRS is a critical component of the CADP which ensures sample analysis, anti-doping research collaboration, and results management in Canada remains state of the art.

We are also pleased to report that we have secured Biron Medical Laboratory as a new phlebotomy service provider to help complement our existing relationship with LifeLabs. Biron Medical Laboratory is one of the largest private lab diagnostics companies in Quebec.

Toronto 2015 Pan Am/Parapan Am Games

The CCES is pleased to be leading the Toronto 2015 Pan Am/Parapan Am Games (TO2015) Anti-Doping Program. The purpose of the TO2015 Anti-Doping Program is to prevent, deter and detect doping by educating athletes, advocating for a clean sport experience and providing doping control services before and during the Games on behalf of the Pan American Sports Organization and the International Paralympic Committee. The program will use the latest techniques and most up-to-date anti-doping strategies for the Games to ensure the 7,500 athletes coming from 40 countries to Canada will compete on a fair and level playing field.



“One of the most effective ways to obtain intelligence about doping is to gather information from athletes themselves. We know that athletes need to feel confident and comfortable sharing sensitive information. That is why it was so important to be able to provide an anonymous hotline so that we can increase and improve the dialogue with athletes.”

- Paul Melia, in reference to the Report Doping Hotline

Incremental Boost in Funding to Increase Prevention, Detection and Deterrence of Doping

In November 2013, the CCES received a one-time contribution of more than \$800,000 from the Government of Canada, the Canadian Olympic Committee (COC) and the Canadian Paralympic Committee (CPC) to help fight doping in sport. The funds have been allocated to increasing our focus on intelligence gathering and investigations to stay ahead of sophisticated doping strategies, expanding the whereabouts and athlete biological passport

programs, as well as making sure all Olympic and Paralympic athletes were tested during the four months prior to the Sochi Olympic and Paralympic Games.

Olympic and Paralympic Games

The CCES completed its most robust pre-Olympic and Paralympic anti-doping program ever in the lead-up to Sochi 2014. Each athlete nominated to Team Canada was tested at least once before heading to Sochi. The CCES would like to commend Team Canada as no anti-doping rule violations were asserted on athletes representing Canada. Samples collected for anti-doping tests may be kept for eight years under the World Anti-Doping Code, allowing further analysis during this time for any banned substances.

During the fall and winter, the CCES worked closely with the COC to ensure athletes could be tested in or out of competition once they were officially named to a roster. The CCES completed more than 700 urine tests and 100 blood tests between October 2013 and February 2014. As part of its pre-Sochi anti-doping initiatives, the CCES provided athletes with access to an e-learning module to educate them on all aspects of the anti-doping process.

Report Doping Hotline

The CCES launched an anonymous [Report Doping Hotline](#) (1-800-710-CCES) on November 3, 2013. The hotline, a mechanism used by other national anti-doping organizations to receive information on doping activities, came in direct response to public opinion research commissioned by the CCES that indicates Canadians and athletes want clean sport. The hotline has been effective in increasing and improving sensitive dialogue with athletes.

Table 1: Doping Control Tests by Program (April 1, 2013 – March 31, 2014)

Test Type	Q1		Q2		Q3		Q4		Total	
	Urine	Blood	Urine	Blood	Urine	Blood	Urine	Blood	Urine	Blood
Canadian Anti-Doping Program	437	81	624	99	847	186	762	233	2670	599
Fee-For-Service	298	54	385	114	453	90	261	106	1397	364
Total tests	735	135	1009	213	1300	276	1023	339	4067	963

Numbers include tests that are planned, coordinated, and/or collected by the CCES.

Table 2: Domestic Doping Control Statistics (April 1, 2013 – March 31, 2014)

Sport	In-Competition		Out-Of-Competition		Totals	
	Urine	Blood	Urine	Blood	Urine	Blood
Alpine Ski	12	0	61	0	73	0
Alpine Ski – Para	10	0	31	0	41	0
Archery	4	0	0	0	4	0
Archery – Para	2	0	0	0	2	0
Athletics	74	0	62	22	136	22
Athletics – Para	11	0	33	2	44	2
Badminton	5	0	0	0	5	0
Baseball	0	0	4	0	4	0
Basketball	0	0	12	0	12	0
Biathlon	24	0	40	41	64	41
Bobsleigh	6	0	87	4	93	4
Boxing	12	0	27	0	39	0
Canoe / Kayak	31	0	90	97	121	97
Cdn. Colleges Athletic Assoc. (CCAA)	12	0	29	0	41	0
Cdn. Interuniversity Sport (CIS)	28	0	247	20	275	20
Cross Country Ski	22	0	70	57	92	57
Cross Country Ski – Para	14	0	16	0	30	0
Curling	22	0	6	0	28	0
Cycling	89	37	79	77	168	114
Cycling – Para	11	0	3	0	14	0

Sport	In-Competition		Out-Of-Competition		Totals	
	Urine	Blood	Urine	Blood	Urine	Blood
Diving	10	0	0	0	10	0
Equestrian	4	0	1	0	5	0
Fencing	4	0	0	0	4	0
Field Hockey	0	0	3	0	3	0
Figure Skating	18	0	26	0	44	0
Freestyle Ski	12	0	76	0	88	0
Golf	4	0	0	0	4	0
Gymnastics	19	0	11	0	30	0
Hockey	7	0	182	12	189	12
Judo	13	0	36	0	49	0
Judo – Para	0	0	1	0	1	0
Junior Football	12	0	0	0	12	0
Karate	5	0	0	0	5	0
Lacrosse	2	0	0	0	2	0
Luge	4	0	21	0	25	0
Nordic Combined	0	0	2	0	2	0
Racquetball	2	0	0	0	2	0
Ringette	4	0	0	0	4	0
Rowing	14	0	44	50	58	50
Rowing – Para	0	0	1	0	1	0
Rugby	8	0	66	0	74	0
Sailing	2	0	0	0	2	0
Sailing – Para	0	0	2	0	2	0
Shooting	2	0	0	0	2	0
Skeleton	7	0	29	0	36	0
Ski Jumping	0	0	9	0	9	0
Sledge Hockey	0	0	39	0	39	0
Snowboard	4	0	70	0	74	0
Snowboard – Para	2	0	2	0	4	0
Soccer	4	0	5	0	9	0
Softball	2	0	0	0	2	0
Speed Skating	91	24	112	90	203	114

Continued on next page

Sport	In-Competition		Out-Of-Competition		Totals	
	Urine	Blood	Urine	Blood	Urine	Blood
Squash	1	0	1	0	2	0
Swimming	41	0	56	3	97	3
Swimming – Para	0	0	12	0	12	0
Synchronized Swimming	2	0	4	0	6	0
Table Tennis	4	0	0	0	4	0
Taekwondo	4	0	33	0	37	0
Tennis	12	0	3	0	15	0
Tennis – Para	2	0	0	0	2	0
Triathlon	14	0	39	59	53	59
Volleyball	2	0	2	0	4	0
Volleyball – Beach	4	0	1	0	5	0
Water Polo	0	0	3	0	3	0
Water Skiing	2	0	0	0	2	0
Weightlifting	24	4	34	0	58	4
Wheelchair Basketball	8	0	0	0	8	0
Wheelchair Curling	5	0	3	0	8	0
Wheelchair Rugby	4	0	13	0	17	0
Wrestling	18	0	39	0	57	0
Total	792	65	1878	534	2670	599

Numbers include tests that are planned, coordinated, and/or collected by the CCES.



Table 3: Anti-Doping Rule Violations (reported between April 1, 2013 – March 31, 2014)

Athlete	Sex	Sport	Violation	Sanction
Akinsulie, Esther	F	Athletics	Presence: hydrochlorothiazide	Six months ineligibility Ended August 8, 2013
Al-Rekabi, Yak	M	Wrestling	Refusal	Two years ineligibility Ends July 15, 2015
Bruce, Jordan	M	Bobsleigh	Presence: methylhexaneamine	Two years ineligibility Ends March 27, 2015
Flavel, Taylor	M	Junior football	Presence: cannabis	Two months ineligibility Ended February 6, 2014
Gerhart, Amanda	F	Wrestling	Refusal	Two years ineligibility Ends March 12, 2015
Korol, Chris	M	Bobsleigh	Presence: SARM S-22	15 months ineligibility Ended January 21, 2014
Manukhov, Ilya	M	Wrestling	Presence: trenbolone, letrozole	Two years ineligibility Ends May 8, 2015
Martin, Joshua	M	Weightlifting	Presence: methandienone, hydrochlorothiazide	Two years ineligibility Ends May 19, 2015
Morrison, Mackenzie	M	CIS Football	Presence: tamoxifen	Two years ineligibility Ends December 5, 2015
Salas, Sebastian	M	Cycling	Tampering	Two years ineligibility Ends August 1, 2015
Shulga, Dmitry	M	Swimming	Presence: N-ethyl-1-phenyl-2-butanamine, 1-phenyl-2-butanamine	11 months ineligibility Ended March 7, 2014
Whitehead, Michael	M	Wheelchair-Rugby	Presence: cocaine	Twelve months ineligibility Ended May 19, 2014
Undisclosed	n/a	Judo	Presence: methylphenidate	Reprimand



INDEPENDENT AUDITORS' REPORT

To the Members of Canadian Centre for Ethics in Sport Report on the Financial Statements

We have audited the accompanying financial statements of Canadian Centre for Ethics in Sport (CCES), which comprise the statement of financial position as at March 31, 2014, the statements of operations, 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.

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 audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2014, 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.

Report on Other Legal and Regulatory Requirements

As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

McCay Duff LLP,
Licensed Public Accountants
Ottawa, Ontario,
June 20, 2014

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2014

ASSETS

CURRENT

Cash in bank	• Unrestricted	\$ 1,469,345
	• Contingency Reserve Fund (note 9)	350,000
	• Ethics in Sport Reserve Fund (note 10)	387,572
	• Funds held in trust (note 7)	173,443
Accounts receivable (note 4)		470,210
Prepaid expenses		33,289
		<u>2,883,859</u>

CAPITAL (note 5) 250,861

CCES PARTNERSHIP PROJECTS INVESTMENTS (note 6) –

\$ 3,134,720

LIABILITIES

CURRENT

Accounts payable and accrued liabilities	\$ 1,641,383
Funds held in trust (note 7)	173,443
Deferred contributions (note 8)	319,899
Deferred revenue	23,964
	<u>2,158,689</u>

NET ASSETS

SURPLUS (Deficit) 12,402

NET ASSETS INVESTED IN CAPITAL ASSETS 250,861

NET ASSETS INVESTED IN CCES PARTNERSHIP PROJECTS INVESTMENTS –

CONTINGENCY RESERVE FUND (note 9) 350,000

ETHICS IN SPORT RESERVE FUND (note 10) 387,572

976,031

\$ 3,134,720

Commitments (note 12)

STATEMENTS OF NET ASSETS FOR THE YEAR ENDED MARCH 31, 2014

	Surplus (Deficit)	Net Assets Invested in Capital Assets	Net Assets Invested in CCES Partnership Projects Investments	Contingency Reserve Fund (note 9)	Ethics in Sport Reserve Fund (note 10)	Total
BALANCE – BEGINNING OF YEAR	\$ 89,416	\$ 139,457	\$ 3	\$ 350,000	\$ 347,572	\$ 926,448
Net revenue (expenses) for the year	163,725	(114,142)	–	–	–	49,583
Interfund appropriation (note 10)	(39,997)	–	(3)	–	40,000	–
Purchase of capital assets	(225,546)	225,546	–	–	–	–
BALANCE – END OF YEAR	\$ (12,402)	\$ 250,861	\$ –	\$ 350,000	\$ 387,572	\$ 976,031

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2014

REVENUE	
Canadian Heritage (Sport Canada)	
• CCES Core Program Funding	\$ 5,465,700
• CCES Project Funding – Official Languages	13,000
• CCES Project Funding – International Initiatives	8,000
• CCES Project Funding – Supplemental	400,000
Canadian Anti-Doping Program Services	
• Revenue from other sources	1,332,247
Ethical Sport Leadership	
• Revenue from other sources	300,659
Interest & Investment Income	20,884
Miscellaneous	10,306
	<u>\$ 7,550,796</u>
Less: Deferred contributions for purchase of capital assets (note 8)	80,810
Add: Amortization of deferred capital contributions (note 8)	26,937
	<u>\$ 7,496,923</u>
EXPENSES	
Canadian Anti-Doping Program Services	6,254,371
Ethical Sport Leadership	1,179,869
Official languages program	13,100
	<u>7,447,340</u>
NET REVENUE FOR THE YEAR	<u>\$ 49,583</u>

NOTES TO FINANCIAL STATEMENTS MARCH 31, 2014

1. ORGANIZATION

Canadian Centre for Ethics in Sport (the “Centre”) is the recognized Canadian authority on values based and doping free sport. On behalf of the Canadian sport community, the Centre provides strong and effective leadership on the True Sport Movement and the Canadian Anti Doping Program. The Centre delivers programs and services domestically and internationally providing advice, education, technical support and solutions to further values based and doping free sport in Canada.

The Centre was incorporated without share capital by way of Letters Patent on April 29, 1991. The Centre is exempt from income tax as a not for profit organization under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not for profit organizations. The Centre’s significant accounting policies are as follows:

(a) Revenue Recognition

The Centre follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related restrictions are met. Restricted contributions for the purchase of capital assets are deferred and recognized as revenue at the same rate as the related capital assets are amortized. Unrestricted contributions are recognized when received or receivable, if the amounts can be reasonably estimated and collection is reasonably assured.

(b) Canadian Heritage (Sport Canada) Contributions

Contributions received from Canadian Heritage (Sport Canada) are subject to specific terms and conditions regarding the expenditure of the funds. The Centre’s accounting records are subject to audit by Canadian Heritage (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 Canadian Heritage (Sport Canada). Adjustments to prior years’ contributions are recorded in the year in which Canadian Heritage (Sport Canada) requests the adjustment. During the year, no adjustments were requested.

(c) Capital Assets and Amortization

Capital assets are stated at cost, net of accumulated amortization. Leasehold improvements are stated net of leasehold inducements. Amortization is provided on the straight line basis as follows:

Office equipment	5 Years
Computer equipment	3 Years
Accounting system	5–10 years
Leasehold improvements	Over the remaining term of the lease

(d) Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies have been translated into Canadian dollars at the rate of exchange prevailing at year end. Revenue and expense items are translated at the rate of exchange prevailing at the time of each transaction.

(e) Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not for profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses and disclosure of contingent assets and liabilities. These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known.

(f) Volunteer Services

The Centre receives the services of volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expense has been included in these financial statements.

(g) Contributed Equipment

Contributed equipment is stated at fair market value as at the date of receipt.

(h) Financial Instruments

The Centre's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities and funds held in trust.

Measurement

Financial instruments are recorded at fair value on initial recognition. The Centre subsequently measures all of its financial instruments at amortized cost.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write down or subsequent recovery is recognized in net revenue.

3. FINANCIAL RISKS AND CONCENTRATION OF RISKS

It is management's opinion that the Centre is not exposed to significant interest rate, liquidity, market, currency or credit risks arising from its financial instruments. There has been no change to the risk exposure from 2013.

4. ACCOUNTS RECEIVABLE

Accounts receivable are presented net of allowance for doubtful accounts of \$57,199.

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net
Office equipment	\$ 124,055	\$ 92,582	\$ 31,473
Computer equipment	314,788	173,152	141,636
Accounting system	111,710	45,818	65,892
Leasehold improvements	57,917	46,057	11,860
	<u>\$ 608,470</u>	<u>\$ 357,609</u>	<u>\$ 250,861</u>

Cost of leasehold improvements is net of \$158,800 in leasehold inducements. Amortization expense for the year is \$114,142.

6. CGES PARTNERSHIP PROJECTS INVESTMENTS

	<u>2014</u>
International Testing Inc. (wholly owned subsidiary)	<u>\$ -</u>

During the year, International Testing Inc. was dissolved. The residual assets to be transferred to the Centre amount to approximately \$6,600.

7. FUNDS HELD IN TRUST

The Centre administers funds on behalf of three international clients for the purpose of coordinating doping control testing. Funds held in trust are restricted for activities related to test coordination on behalf of these clients.

8. DEFERRED CONTRIBUTIONS

Deferred contributions consist of:

	Balance Beginning of Year	Amounts Received	Revenue Recognized	Balance End of Year
Deferred capital contributions:				
• Canadian Heritage (Sport Canada)	\$ -	\$ 80,810	\$ 26,937	\$ 53,873
Other deferred contributions:				
• University of British Columbia	48,110	-	48,110	-
• Toronto Organizing Committee	-	286,800	77,744	209,056
• Ontario Trillium Foundation	36,075	75,000	54,105	56,970
	<u>\$ 84,185</u>	<u>\$ 442,610</u>	<u>\$ 206,896</u>	<u>\$ 319,899</u>

During the year, funding was received from Sport Canada and used for the costs of the customization of software, which amounted to \$80,810.

University of British Columbia, Toronto Organizing Committee and Ontario Trillium Foundation funding is restricted for use on specific projects. Funding is recognized in revenue as the related expenses are incurred.

9. CONTINGENCY RESERVE FUND

On March 25, 1997, the Centre's Board of Directors approved the creation of a Contingency Reserve Fund in the amount of \$250,000 to provide a source of funds and/or financial relief for unanticipated interruptions in the Centre's revenue. Appropriations to/(from) the fund have been as follows:

1997	\$ 250,000
2000	(50,000)
2001	100,000
2002	50,000
	<u>\$ 350,000</u>

No appropriation was approved or required during the fiscal period ended in 2014.

10. ETHICS IN SPORT RESERVE FUND

On March 26, 2002, the Centre's Board of Directors approved the creation of what would become the Ethics in Sport Reserve Fund. Appropriations to/(from) the fund have been as follows:

2002	\$ 250,000
2004	400,000
2004	(33,000)
2005	(20,000)
2007	(149,021)
2010	(9,528)
2011	(67,457)
2012	(23,422)
2014	40,000
	<u>\$ 387,572</u>

Appropriations of \$40,000 were approved during the year.

11. RELATED PARTY TRANSACTIONS

One member of the management of the Centre is a director of the True Sport Foundation, a registered charitable organization. The Centre has provided administrative support at a cost of \$138,371 to the Foundation. These transactions were measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. Accounts receivable includes an amount owing from the True Sport Foundation of \$205,085, and accounts payable includes an amount owing to True Sport Foundation of \$16,125.

12. COMMITMENTS

- (a) The Centre has entered into a contractual agreement with Institut national de la recherche scientifique (INRS Laboratory) for its services for a fee of \$1,320,000 per year, expiring June 30, 2014. In addition, the Centre is obligated to contribute up to \$95,000 annually for joint research projects and up to \$200,000 annually to the acquisition of analytical instrumentation and other equipment.
- (b) The Centre has leased premises to May 31, 2017 for annual base rent plus operating costs and related taxes of approximately \$119,000 per year. Annual base rent per year is due as follows:

2015	\$	112,970
2016	\$	112,970
2017	\$	112,970
2018	\$	18,828

13. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current financial statement presentation.