



ethics in sport Why should we care?

When the subject of ethical conduct comes up in conversation, most people feel a little challenged. Some may think ethical conduct means one individual or group telling another individual or group what they 'should' or 'shouldn't' do.

Others may feel it is "doing good" at the expense of "doing well." This, however, is not what we mean when we talk about ethical conduct. In fact, these interpretations can themselves lead to accusations of moralizing and finger pointing, which in turn can lead to polarization and conflict between individuals or groups around an issue.

When we talk about ethics and ethical conduct, what we really mean is a systematic approach to helping individuals or groups figure out the 'right thing to do' in any given situation. In sport this means helping those involved make the right decisions. From players to spectators, coaches to officials and owners to administrators, ethical

decisions can help ensure that sport delivers on its full potential. Ethical conduct and ethical decisions in sport are, in fact, what ensures sport's value to society. They represent our most important tool for managing sport as a valuable public asset.

Sport, by its very nature, raises countless questions about the right thing to do. For example, the tension created between striving for excellence (performing one's best in competition) and doing so within the rules and spirit of the game leads to a daily parade of ethical issues including everything from doping and harassment to violence and gamesmanship. If we win by doping or some other form of cheating, or if we win because the

playing field has been tipped too far to the advantage of one team, then most people would not feel that these were real victories. In such scenarios the participants and sport are robbed of their true value.

Figuring out the right thing to do in any given situation in sport is very much rooted in the shared values of participants. When the values of those participating are well understood and universally shared, it is easier to come to agreement on the right thing to do. If the values are either not clearly understood or not universally shared, conflict can arise and unethical behaviours will often flourish.

Shared values, which Canadians understand should fundamentally guide our behaviour, are therefore

critical to ethical sport. Through extensive consultations with Canadians, we have identified the kinds of values Canadians want to see in their sport system. They have told us that they want sport to be fair, inclusive, fun and encourage excellence. They have told us that they want sport to be based on the principles of True Sport: 'Go For It'; 'Play Fair'; 'Respect Others'; 'Keep It Fun'; 'Stay Healthy'; and 'Give Back'. For sport to have a positive impact off the field, sport must be guided by these principles on the field.

This is, in part, what we mean when we say sport needs to be valuesbased to be good sport – to be True Sport. But it is not enough for sport to just be values-based; it must also be values-driven to be good sport. By this we mean that the values and principles must find daily expression through the policies, procedures and actions of all who participate in sport. Coaches must bring these values and principles into their physical, technical and tactical training of athletes. Athletes must display these principles as they compete to be the best that they can be, never sacrificing one principle at the expense of another. Sport administrators must bring these values and principles into the running of their sport organization. For example, coach selection, discipline procedures, financial management, volunteer recruitment, etc. must all be carried out through the guidance of these values and principles.

When we do not have a shared set of

house Walker

Dr. Louise Walker Board Chair

values and principles from which to determine the right thing to do, decisions and actions can default to unethical behaviour. Unethical behaviour can manifest in many ways such as lack of respect, lack of equity, lack of fairness or honesty and ultimately lead to conflict. Conflict robs sport of its value. This is why it is so vitally important that we be intentional and deliberate about ensuring that sport is driven by shared community values. And this is why we care.

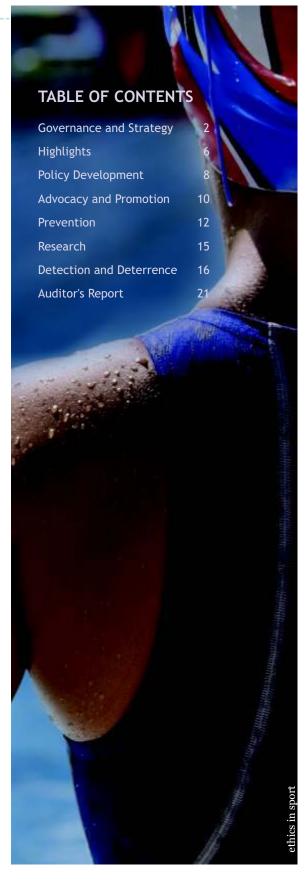
Throughout this Annual Report you will read about the many and varied activities being carried out by the CCES in support of ethical sport. From our administration of the Canadian Anti-Doping Program to our contributions to the True Sport Movement, our work is designed to contribute to values-based and values-driven sport in Canada.

The work of the CCES is carried out by a dedicated and professional staff supported by a generous and committed volunteer Board of Directors comprised of distinguished Canadians. To our staff and Board goes our deep appreciation for their relentless pursuit of good sport.

We would also like to acknowledge the financial contribution of Sport Canada and the Department of Heritage, and thank them for the confidence and vision reflected

Cleelie

Paul Melia
President and Chief Executive Officer







The work of the CCES is carried out by a dedicated and professional staff supported by a generous and committed volunteer Board of Directors comprised of distinguished Canadians.



Dr. Louise Walker - Chair

Co-Director of the Ottawa Sport Medicine Centre

Assistant Professor at the University of Ottawa Faculty of Medicine

Program Coordinator Sport Medicine Fellowship at University of Ottawa Department of Family Medicine

Graduated Doctor of Medicine from the University of Toronto, 1977 (outstanding female medical graduate for the year)

Inducted into the University of Toronto Sports Hall of Fame in 1993 and Nepean Sports Wall of Fame 2008

Former team physician of the Canadian Women's Hockey Team Practicing sport medicine since 1981

Canadian high jump champion in 1973

Participated in the 1972 and 1976 Olympics

Silver medallist at the 1974 Commonwealth Games

Member (and past president) of the Canadian Academy of Sport Medicine

Former board member of the Sport Medicine Council of Canada



Dr. David Zussman - Vice-Chair

Stephen Jarislowsky Chair for Public Sector Management in the Graduate School of Public and International Affairs and the Telfer School of Management at the University of Ottawa

Executive Vice President and Chief Operating Officer, EKOS Research Associates Inc. 2003 - 2005

Commissioner part-time of the Public Service Commission of Canada, 2003-2010

President of the Association of Programs in

Public Administration of Canada, 2007-2009

President of the Public Policy Forum, 1996-2003

Assistant Secretary to the Cabinet for Machinery of Government and Program Review for the Privy Council Office, 1994

Responsible for the transition process of the newly elected government in 1993 and 1997

Author and co-author of publications including Alternate Service Delivery: Sharing Governance in Canada and The Vertical Solitude: Managing in the Public Service

Dean of the School of Management, University of Ottawa, 1988-1992

Public Service Citation Award, by the Association of Professional Executives of the Public Service of Canada (APEX), 2003

Columnist, Canadian Government Executive 2006 and Ottawa Citizen since 2002



Dr. Françoise Baylis

Professor and Canada Research Chair in Bioethics and Philosophy at Dalhousie University

Elected Fellow, Royal Society of Canada, the Academies of Arts, Humanities and Sciences of Canada

Elected Fellow, Canadian Academy of Health Sciences

Specialist in the ethics of assisted human reproduction, stem cell research, genetics, and brain science (www.noveltechethics.ca)

PhD in philosophy with a specialization in medical ethics, University of Western Ontario

Member of the Board of Directors of Assisted Human Reproduction Canada

Member of the CIHR Institute of Gender and Health Advisory Board

Visiting Professor, Centre for Biomedicine and Society, King's College London



Ronald Bremner

President, Gold Medal Consulting Group

Former Vice-Chair of Insight Sports Ltd, a digital cable television company

Former Chairman/CEO Professional Sports Publication - New York City

Former President and CEO of the Calgary Flames Hockey Club, 1996-2001

Former President and CEO of BCTV, Vancouver - a television division of the Westcom TV Group

Former executive member of the Television Bureau of Canada

Former Chairman of the Television Board of the Canadian Association of Broadcasters

Chairman of the Royal Columbian Hospital Foundation

Executive member of the Vancouver Better Business Bureau

Current board member of the Canadian Sports Hall of Fame

Former board member of the B.C. Sports Hall of Fame

Currently serves on the President's Advisory Council, St. Michael's Hospital, Toronto

1996 B.C. Broadcaster of the Year

Inducted into the Canadian Association of Broadcasters' Broadcast Hall of Fame in 2000



François Godbout

Judge of the Court of Quebec, youth division, 1987-2008

Law degree from the University of Montreal, Faculty of Law

Member of the Quebec Bar

Past secretary of the Fondation de l'athlète québecois

Past vice-president of the Canadian Olympic Committee

Past president of Canadian Tennis Federation (Tennis Canada)

Member of the national tennis team, 1959-1964 (Davis Cup)

Junior champion of the Province of Quebec and of Canada, 1956

Inducted into the Quebec Sports Hall of Fame in 1994 and the Canadian Tennis Hall of Fame in 1996

Board Nominations

The CCES Board of Directors is comprised of recognized Canadians with expertise in the various fields of knowledge required to ensure the proper stewardship of the CCES. The CCES welcomes expressions of interest or the identification of individuals who may wish to serve the organization in a volunteer capacity. If you are aware of an individual whom you believe could contribute to the CCES, please email nominations@cces.ca.

CCES Committees

The CCES benefits immeasurably from the expertise and experience of many individuals who selflessly serve on the organization's committees, including the members of the Ethical Issues Review Panel, the Therapeutic Use Exemption Committee and the Anti-Doping Review Board.



Gordon I. Kirke, Q.C.

Lawyer specializing in the sport and entertainment industries

Professor of Sports and
Entertainment Law at Osgoode Hall
Law School, York University, and the
Faculty of Law, University of
Toronto, and guest lecturer at
Marquette University Law School,
University of Michigan, Harvard Law
School and other educational
institutions

First non-American President of the U.S.-based Sports Lawyers Association

Director of Tennis Canada and Chair of "Tennis Matters" Campaign

Authored the *Players First Report* which addressed the issue of sexual abuse and harassment in hockey

Director of the Sheldon Kennedy Foundation, the Children's Aid Foundation, Ontario Special Olympics Foundation, Stop the Violence, and other children's charities

A cover story in Canadian Lawyer magazine described him as "advocate, agent, activist -Canada's sports lawyer extraordinaire"



Paul Melia

President, Chief Executive Officer and Secretary-Treasurer of the CCES

Leads the management of CCES' operations, including the administration of Canada's Doping Control Program and working with governments and sport organizations to build a national ethics strategy for amateur sport

President and Chairman, True Sport Foundation

Past President, Association of National Anti-Doping Organizations (ANADO)

Former CCES Director of Education and Communications, Chief Operations Officer

Former Regional Vice-President of In-Touch Survey Systems Inc.

Graduate of the University of Ottawa with a Masters degree in Health Administration

Former Chief of the Tobacco Programs Unit at Health Canada, responsible for the direction and management of the Department's tobacco use reduction strategies

Extensive knowledge and expertise in the development and implementation of public awareness, education and social change campaigns for a variety of health and social issues



Dr. Jane Moran

MD Queen's University, 1982

Clinical Assistant Professor, Faculty of Medicine, University of British Columbia, Vancouver, B.C., 1999-present

Emergency Medicine Consultant, Royal Jubilee Hospital and Victoria General Hospital

Medical Advisor to the International Skating Union, 2006 Torino Olympics, 2002 Salt Lake City Olympics, 1998 Nagano Olympics

Physician on the Canadian Medical Team, 1994 Lillehammer Olympics, 1992 Albertville Olympics

Medical Advisor, Committee for Blood Testing, 2002 Salt Lake City Olympics

Current member of the IOC sub committees on Youth in Sport and on Female Athlete Triad

Vice Chair, Victoria Emergency Medicine Associates 2004-present

Board Member, Canadian Figure Skating Association 1997-present

Author of IOC Sport Medicine Edition, Women in Sport, Chapter on Figure Skating 2000

Participated in the 2001 WADA Conference on Doping in Sport in Copenhagen and the 1999 IOC World Congress on Doping in Sport, Lausanne. Switzerland

Participated in the WADA congress in Spain in November 2007 for its revision from the initial meeting in Copenhagen in 2003

Chair of the ISU Medical Commission since 1998, member of that Commission since 1993

Physician for 2010 Olympic Torch Relay







The Honourable Lawrence A. Poitras, Q.C.

Counsel at the Montreal office of Borden Ladner Gervais where he acted as Regional Coordinator of its Alternative Dispute Resolution (ADR) Group

Former Associate Chief Justice and Chief Justice of the Superior court of Québec, 1983-1996

Member of the Montréal Bar, the Canadian Bar Association and the International Bar Association and its Arbitration and ADR Section

Governor Emeritus of the Quebec Bar Foundation

Founding member, former Vice-President and President of the Canadian Superior Court Judges Association, 1979-1983

Member of ADR Chambers and the Canadian Commercial Arbitration Centre

Certified mediator of the Québec Superior Court and a fellow of the International Academy of Mediators

Commissioner of the Royal Commission on the Donald Marshall Jr. prosecution, at Halifax and Sydney, N.S., 1987-1990

Chairman of a Public Inquiry Commission into the Sûreté du Québec, 1996-1998

Doctorate "honoris causa" in Civil Law from Bishop's University, 1995

Canadian Institute for Conflict Resolution's Award of Merit, 1998

National Ramon John Hnatyshyn Award for law from the Canadian Bar Association, 2000

Member of the Order of Canada

Award of the president of the Canadian Superior Court Judges Association for significant contribution to the Canadian judiciary and the administration of justice, 2002



Beckie Scott

Eleven-year veteran of the Canadian cross-country ski team; retired in 2006

Three-time Olympian, winning gold at the 2002 Winter Games and silver in 2006

First North American woman to win an Olympic medal in cross-country skiing

Member of the Vancouver 2010 Organizing Committee Board of Directors

Elected to the IOC Athletes' Commission in 2006

Member of the World Anti-Doping Agency's Athlete Committee; international advocate of doping-free

Two-time (2002-03) recipient of the John Semmelink memorial award as the snow sport athlete who through sportsmanship, conduct and ability, best represents Canada in international competition

Received the Spirit of Sport Story of the Year award at the Canadian Sport Awards in 2004

Inducted into the Alberta Sports Hall of Fame in 2006

Inducted into the Canadian Sports Hall of Fame in 2007

Co-chair of the Canadian advisory council for Right to Play

UNICEF Canada special representative



Dr. Andrew Pipe - Chair **Emeritus**

Professor, Faculty of Medicine, University of Ottawa

Chief, Division of Prevention and Rehabilitation, University of Ottawa Heart Institute

Founding member of the Commission for Fair Play

Participated in the design of Canada's national anti-doping organization following the release of the Dubin Commission report, 1989

Chief Medical Officer to the Canadian Team at the 2006 Commonwealth Games and the 1992 Summer Olympics

Past President of the Canadian Academy of Sport Medicine

President, Commonwealth Games Canada

First Canadian to receive the International Olympic Committee's Award for service in the field of sport medicine

Member of the Order of Canada and the Canadian Olympic Hall of Fame

Associate Editor of the Clinical Journal of Sport Medicine



True Sport Report

provided municipal and sport leaders with strong evidence of the value of sport

> community for new **Program** in effect January 1

Highest number of doping control tests in the history of the **CCES - 3,951**

Prepared Canadian sport **Canadian Anti-Doping**

> Expanded the reach of the CCES' online education programs

The True Sport Movement

achieves milestone of

1,500 members

Co-hosted, with VANOC, the 11th ANADO workshop in Vancouver in November

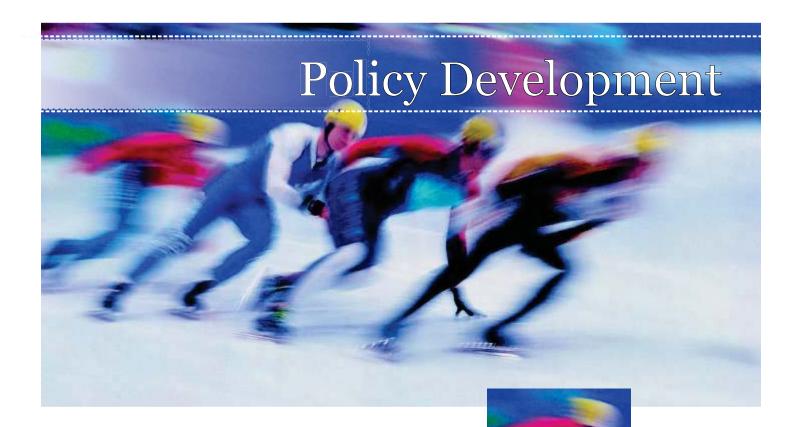
99.4 per cent of
Canadian
athletes tested
clean

Continued compliance with ISO 9001:2000
Quality Management
Standard

Led a working group drafting the National Code of Conduct for Sport

More than \$1,130,000 invested in community sport groups through the True Sport Community Fund since its launch

Honoured the VANOC partnership for antidoping services



The CCES collaborates with other organizations and governments both in Canada and internationally to establish appropriate policies and guidelines for the protection of fair and ethical sport.

Association of Anti-Doping Organizations

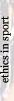
The Association of National Anti-Doping Organizations (ANADO) is a professional development association intended to build international capacity for the fight against doping in sport. This year, the CCES contributed to ANADO by helping build the Quality Development and Recognition Program, which helps national antidoping programs share their strengths and learn from each other.

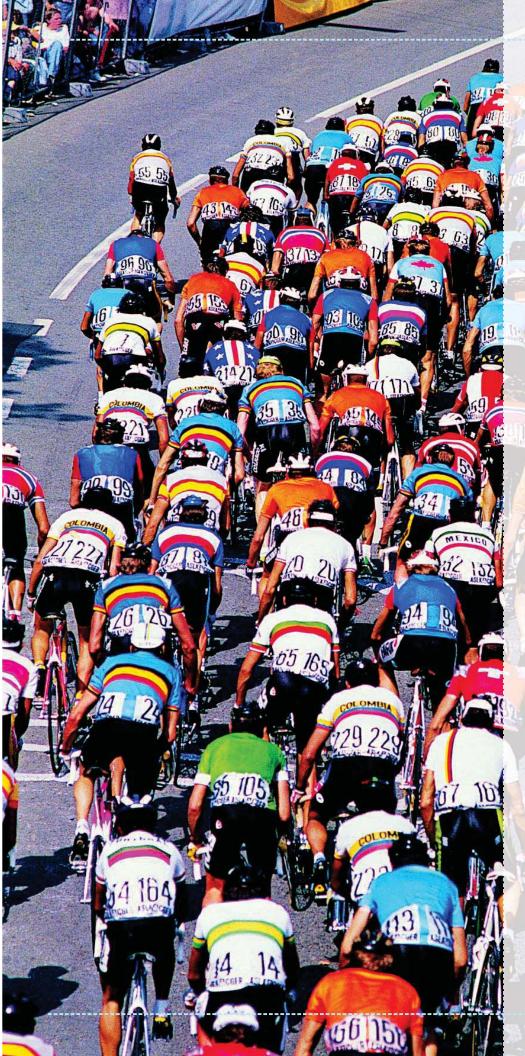
In November 2008, the CCES also partnered with the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games (VANOC) to host the 11th ANADO workshop in Vancouver. The workshop enjoyed record attendance (37 participating national anti-doping organizations) and explored a variety of cutting-edge anti-doping issues and strategies.

Managing the True Sport Strategy

The CCES houses the True Sport Secretariat, which leads the management of the True Sport Strategy. The Strategy, formerly known as the Canadian Strategy for Ethical Conduct in Sport, is a key element of the Canadian Sport Policy. It is a collaborative undertaking by federal, provincial, and territorial governments and the sport community to create and sustain a supportive environment for ethical conduct within Canadian sport. Along with Sport Canada, the CCES co-chaired four meetings of the Strategy's Steering Committee in 2008-2009.

The True Sport Secretariat uses a Results-Based Management Accountability Framework (RMAF) to measure progress achieved, emerging opportunities and areas of improvement. During 2008-2009, the CCES participated in an evaluation of the True Sport Strategy. The key findings will help guide future decisions on how best to increase the effectiveness of the True Sport Strategy.





New Canadian Anti-Doping Program and World Anti-Doping Code

The CCES led the revisions to the Canadian Anti-Doping Program required to harmonize our policy with the 2009 requirements of the World Anti-Doping Code. Two drafts were released for comment in May and August 2008, and several working sessions were held in June 2008, including at the AthletesCAN Forum, to collect the Canadian sport community's comments.

The CCES also worked collaboratively with other national anti-doping organizations to ensure that our interpretation and planned implementation of the 2009 Code was consistent with that of other global leaders.

The final version was released in October and came into effect on January 1, 2009, re-aligned and in tandem with the new World Anti-Doping Code. All 63 funded and recognized sport organizations formally adopted the CADP as a concrete way to demonstrate their commitment to clean sport.

Canadian sport leaders participated in World Anti-Doping Agency working groups, including the Prohibited List Committee and the Therapeutic Use Exemption Committee. CCES staff members volunteered with the ADAMS Testing Group.





Nurturing The True Sport Movement

The True Sport Movement achieved a major milestone this year with over 1,500 members at March 31, 2009.

The CCES established a Hub to guide the True Sport Movement's growth in a very intentional manner. The Hub is comprised of early leaders and other key influencers from the CCES, the True Sport Foundation, and the True Sport Secretariat. To ensure that the Movement continues to flourish, the Hub will examine the issues that have driven the success of the True Sport Movement to date, and use this information to develop the Movement and its brand, while ensuring integration of the True Sport values and principles.

The CCES led the development of a comprehensive communications plan as well as an activation and integration plan to support growth of the True Sport Movement. These plans helped to focus the resources of CCES and the Movement in order to maximize the outcomes for the current year.

True Sport Community Engagement

Commissioned by the CCES, "What Sport Can Do: The True Sport Report" was launched in Ottawa on Nov. 6, 2008. The report presents concrete evidence that good sport can be a powerful and positive influence in our communities.

True Sport's community engagement strategy is built on the notion that good sport can make a great difference and is supported by

the evidence provided in the True Sport Report. Many communities and municipalities across Canada recognize the public benefits of good community sport and are intentionally using sport to positively influence a wide range of societal goals. The CCES encourages decision makers to take full advantage of the information when planning policies and programs for their constituents and communities, and hopes that they will work together to come up with new approaches that put sport's potential to work for Canadians.

Since the launch of the True Sport Report, more than 35 communities have declared themselves as True Sport members, including: the Federation of Canadian Municipalities, the Big City Mayors Caucus, the Association of Yukon

Communities and 100 per cent of its member communities, the City of London (ON), the City of Regina (SK), the City of Victoria (BC), the City of Charlottetown (PEI) and the Regional Municipality of Queens (NS).

True Sport Champions

True Sport is most effectively grown when local champions promote values-based sport from within their respective communities. During the period, over 50 individuals signed on to become True Sport Champions and promote change within their sport systems, clubs and communities.

Elite athletes such as Beckie Scott and Adam van Koeverden voiced their willingness and desire to promote True Sport. In addition, university athletes such as members of the Ottawa Gee Gees Football Club also supported the program. Ottawa Gee-Gees' athletes visited 19 area schools to promote True Sport as a way for their team to "give back" to their community.

CCES Media Relations

The CCES published 30 media releases during the period to keep the Canadian public informed of our work. A majority of the releases focused on doping violations in specific sports. One of the highlights for the CCES was the opportunity to congratulate Canadian athletes for their successful demonstration of values-based sport at the 2008 Beijing Olympics. Also during the period, the media consistently requested CCES' input on current ethical sport matters, resulting in frequent mentions in print, radio and broadcast media.

True Sport Tools

The True Sport Movement is experiencing rapid growth. True Sport members want tools and specific information on how to demonstrate their involvement with the Movement. This year, we refined key messages, developed print material and updated the True Sport website to foster community engagement.

Coach and Player Selection Tool

The CCES worked with a local hockey organization to develop a coach and player selection tool. Community sport organizations across the country can use this template to align their selection processes with the True Sport principles and values.

School Engagement Resources

In response to the desire of schools to actively live the True Sport Principles, a True Sport School Engagement Kit was developed. The kit provided ideas and examples of how a school can join, live and grow True Sport.

The True Sport Website

www.truesport.ca - which is the central meeting place for the True Sport Movement was redesigned in response to growing demands and changing needs. A refined online membership section provides advanced search functions as well as the ability to email and visit members' websites. New websites were also developed to support the True Sport Secretariat and the True Sport Foundation.

True Sport Online Store

To demonstrate community participation, members purchased True Sport merchandise, including water bottles, hats, banners and clothing through the website's online store.

Online Profiles

Information and stories were gathered and shared through www.truesport.ca, highlighting how declared members are living the True Sport principles at a community level.

Member Design Groups

In response to expressed needs by members of the Movement, the CCES coordinated several member design groups to assist with design, development and approval of tools and resources for various member groups.

Medical Brochures

Due to increased interest from stakeholders in the health sector, the CCES and True Sport are developing two brochures for use in physicians' offices to promote the benefits of True Sport for children's health. The brochure content will be based on consultation with medical professionals, and will focus on the work of pediatricians and sport medicine doctors. Once completed, the brochure will be piloted at the Canadian Academy of Sport Medicine's annual conference, and then distributed to medical offices across Canada.



Through education and outreach, the CCES seeks to provide the Canadian sport community with the knowledge they require to make ethical choices in sport.

Education and Technology Solutions

To reach the maximum number of athletes, the CCES implemented and expanded an online education program to deliver ethical sport messages to Canadian athletes

Online Education

E-learning courses were developed for several organizations including the Canadian Interuniversity Sport (CIS), Canadian Colleges Athletic Association (CCAA), the Canadian Hockey League (CHL) and Football Canada (FC). More than 20,000 athletes completed the course and received a certificate. On average, 93 per cent of students said they knew more about their anti-doping rights and responsibilities after completing the course.

North American Indigenous Games Education

The CCES collaborated with the True Sport Foundation and Sport Canada to develop an e-learning course for the North American Indigenous Games (NAIG).

The CCES seized the opportunity to educate athletes about making ethical decisions when dealing with issues such as bullying and tobacco use, as well as giving them an overview of the rights and responsibilities of an athlete subject to doping control. Materials for the course were developed by marrying the True Sport principles with traditional Aboriginal and NAIG values.

The e-learning course was launched at the Games held in Cowichan, British Columbia in August 2008. As a legacy of the Games, these resources will be refined and further piloted in Aboriginal communities across Canada as a True Sport Community Fund case study.

Ethical Decision Making Game: The Track Meet

The CCES worked with Zap
Dramatic to create an animated
online ethical decision making game
for the NAIG project titled "The
Track Meet." The game challenged
athletes to make decisions when
faced with several difficult options;
the course of the game varied
depending on these decisions.
Participants could experiment with
ethical decision making in a safe,
simulated environment.

IMS Global Learning Impact Awards

CCES' online education program was nominated for an IMS Global Learning Impact Award. The nomination was submitted by elearning host company Helius, and recognizes projects that use technology to significantly impact learning. In 2009, the CCES was honoured in winning the leadership award for the Best Association Training Solution for the online anti-doping training program.

Risk Management

During 2008-2009, the 15-month Risk Management Pilot project was completed. Eight national sport organizations, one multi-sport organization, and a large community sport club participated in this national pilot project. Participants gained a better understanding of common risks, insight into how risk analysis can be used to improve strategic planning and shared information on best practices. The findings indicated that most organizations' risk management problems arise out of poor alignment of values within the organization. These learnings identified certain gaps in the sport community and helped shape two new programs.

The goal of the Management by

Values program is to help organizations develop management systems that are capable of integrating values into organizational strategies, policies and procedures.

The True Sport Club Excellence model promotes the delivery of safe, welcoming and rewarding environments. A sport community working group looked at how True Sport Club Excellence could provide an integrated approach for clubs that includes training, tools and expertise to support volunteer-based community sport organizations.

National Code of Conduct for Sport

The CCES led the working group drafting the National Code of Conduct for Sport, which is intended to protect the development, safety and well-being of participants in Canadian sport. It will also provide a procedurally fair mechanism to discipline those who engage in unethical conduct. Coaches of Canada (COC) facilitated the consultation within the sport community around the draft code

and procedures, and adopted the final version of the code at the Sport Leadership Conference in November 2008. The CCES will continue to advance a strategy to drive the adoption of the code at the community level, and the implementation of a code infraction registry.

True Sport Movement Funding

The CCES, in collaboration with the True Sport Foundation, funds programs which support values-based community sport.

Ontario Trillium Foundation

Through the True Sport Foundation, a grant of \$475,900 was secured from the Ontario Trillium Foundation. The grant will be used to foster True Sport community animation in select communities across the province until October 2011.

True Sport Community Fund

The CCES continued to administer the True Sport Community Fund – a project made possible by a four year \$2.5 million investment from the J.W. McConnell Family Foundation. The fund was established to promote sport for lower income families, Aboriginals and new Canadians.

Since its official launch in March 2007, over 1,600 applications have been received and 121 grants totaling \$1,130,000 have been distributed. The True Sport Community Fund has impacted over 46,000 children and youth, and 6,000 volunteers.

Bell Employee Volunteer Fund

On behalf of the True Sport Foundation, the CCES managed the Bell Employee Volunteer Fund program for the fifth year running. Grants totaling \$450,000 were distributed to community associations to enhance their ability to live True Sport values.



Promoting a Positive Body Image

BodySense is an education and outreach initiative dedicated to the promotion of positive body image in athletes. BodySense believes that an affirmative sport environment can help with the development of positive character traits: perseverance, responsibility, a strong sense of self and body as well as values like fairness, fitness, friendship and fun. During 2008, the BodySense grant came to an end. Currently, presentations and tools are available through the website on a fee-for-service basis.

Recognizing Excellence in Sport

The 36th Annual Canadian Sport Awards (CSA) was held in Ottawa in February 2009. The CCES provided administrative and technical support to the True Sport Foundation in the organization and running of the event. The CSA is the best opportunity for recognizing achievement in Canadian amateur sport, as well as honouring support personnel and community leaders.

Male and female athletes of the year awards went respectively to equestrian Eric Lamaze and to Chantal Petitclerc for her performance during the year in athletics. The Spirit of Sport Award went to gymnast Kyle Shewfelt, and Mitsubishi Motor Sales of Canada Inc. was honoured with the Corporate Excellence Award.

The next day, athletes followed up the celebration by participating in a True Sport community outreach program by visiting South Carleton High School and using the opportunity to encourage students to practice good sport.

Tools and Resources

To help athletes better understand their responsibilities under the Canadian Anti-Doping Program (CADP), CCES published tools and resources for distribution to stakeholders.

The Athletes' Guide to Doping Control helps athletes keep in step with the new CADP 2009 rules. The pamphlet summarizes the main points around banned substances and methods, sample collection procedures and the athlete whereabouts program.

The Substance Classification Booklet is updated each year along with the WADA Prohibited List. The booklet lists Canadian brand name medications that are prohibited in sport, and identifies non-prohibited alternatives for common ailments.

The Quick Reference Card provides a pocket size overview of CCES antidoping resources.

An ADAMS Step-by-Step Guide and FAQ helps athletes navigate the changes to the ADAMS whereabouts reporting system. The Step-by-Step Guide was adapted from a UK Sport tool which takes athletes through a typical quarterly submission. The FAQ attempts to anticipate and answer a broader range of questions from account creation to troubleshooting.

Ten Advisory Notes were distributed to keep the sport community aware and informed. Topics included the CADP revision process, the Beijing Olympics and Paralympics requirements and updates around availability of online tools.

Direct communication with Registered Testing Pool athletes through email and telephone calls was an important priority this year. CCES staff made an attempt to call RTP athletes prior to January 1 to alert them of changes in their responsibilities, and initiated quarterly whereabouts reminders via email.





What Sport Can Do: The True Sport Report

What Sport Can Do: The True Sport Report was commissioned by the CCES and based on the True Sport Movement's premise that good sport can make a great difference. It provided concrete evidence that participating in good community sport has health, social, economic and environmental benefits for Canadians. Community sport practitioners, advocates and supporters can use the facts to support the case that community sport, done right, is a key public asset that offers many benefits across all sectors of community. Since the launch in Ottawa in November, the report has been presented to municipal stakeholders and sport organizations across Canada.

Wilfred Laurier University School of Business Research

MBA students of Wilfrid Laurier School of Business presented the findings of their research on elearning funding opportunities to the CCES Board of Directors in June 2008. Their report was titled "CCES Alternate Funding Models for Online Education Programs." To assess the potential for e-learning sponsorship, the MBA project team conducted nationwide surveys of sport stakeholders. In addition,

research was done on companies across Canada that sponsor sporting activities.

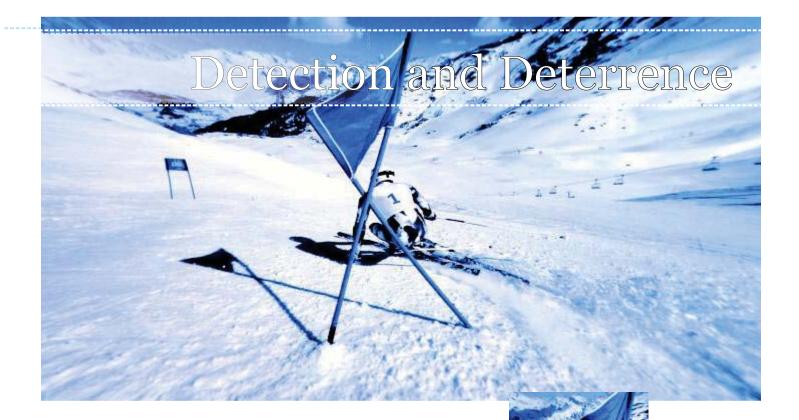
Medical Expertise Capacity Building Program

To further enhance the medical and scientific aspects of anti-doping, the CCES recruited an expert-based Medical and Scientific Committee. This will help the organization institute improvements in intelligent testing. During the period, CCES worked with the medical team on the development of asthma and emergency use protocols and criteria.

WADA Accredited Research Laboratory

To meet international targets for research investment this year, the CCES made a substantial contribution to the INRS laboratory to support their anti-doping research.





By planning and conducting a comprehensive testing program, the CCES helps protect athletes' rights to fair competition.

The work of the CCES promotes values-based sport and we strive to be fair and consistent in all we do. A total of 3,951 doping control tests were conducted from April 1, 2008 to March 31, 2009 (see Table 1). This was the highest number of tests conducted in an annual cycle in the history of the organization.

The Canadian Anti-Doping Program (CADP) is funded by Sport Canada and administered by the CCES on behalf of Canadian athletes and the sport community. During 2008, the CCES led a major renewal of the CADP (see page 9).

Seventy-three per cent of all tests conducted this year (2,878 tests) were conducted under the CADP. Most Canadian athletes - 99.4 per cent - successfully demonstrated their compliance with the anti-doping requirements as well as their commitment to values-based sport by testing clean (See Table 2).

Table 1: 2008-09 Doping Control Tests by Program

Test type	Q1	Q2	Q3	Q4	Total
Canadian Anti-Doping Program	874	721	568	715	2,878
Fee-For-Service					
International Federations/					
National Anti-Doping Organizations	216	112	124	363	815
Domestic Sport Organizations	25	1	6	133	165
World Anti-Doping Agency	5	2	4	10	21
Association of National Anti-					
Doping Organizations	39	15	5	13	72
Total tests	1,159	851	707	1,234	3,951

(Quarters are based on fiscal year April 2008 to March 2009.)

Fee-for-Service Testing

One third of the tests done over the period (1,073) were fee-for-service tests. The tests were carried out for national sport organizations, international sport federations, national anti-doping organizations and two international anti-doping agencies that contract doping control: the World Anti-Doping Agency (WADA) and the Association of National Anti-Doping Organizations (ANADO).

Within the first year of a joint agreement with the Canadian Hockey League, CCES collected 129 samples across all leagues: Western, Ontario, Quebec Major Junior and Quebec Midget AAA. In addition, 124 tests were conducted for the International Ice Hockey Federation (IIHF) during the World Junior Championships held in Ottawa.

International Relations

To help create a level playing field for athletes both within Canada and globally, the CCES collaborated with a variety of organizations. For example, to build capacity for antidoping investigations, the CCES worked with organizations that have specific expertise in this area, including other national anti-doping organizations and law enforcement agencies. A strong relationship with our counterpart organization in the United States continued to flourish. Information sharing and collaborative projects in several areas were significant achievements (such as results management and athlete services). The CCES also provided expertise to the Oatar Olympic Committee in for a four day anti-doping workshop held in Doha, Oatar.

Pre-Games Testing and Education

Athletes and their support personnel bound for the Beijing Olympics and Paralympics were offered anti-doping education prior to the Games. Perdita Felicien narrated a ten minute audiocast briefing athletes on the basic requirements of the Beijing anti-doping rules. Pre-games testing achieved best ever levels with 92 per cent of Canadian Olympians and 96 per cent of Paralympians being tested prior to the Games.

Blood Program

To bring CCES' blood program online, several guidelines and policies were assessed: the new World Health Organization and Occupational Health and Safety guidelines, WADA International Standard for Testing (IST) and **International Air Transport** Association (IATA) requirements. The CCES also secured insurance for the blood program, contracted a blood collection supplier and finalized equipment and administrative protocols. Blood testing was in full operation in the summer of 2009.

Global DID/Global DRO

From 2004 to 2008, athletes accessed the Global DID to find out whether certain drugs were prohibited in sport. Approximately 30,000 inquiries were made on Canadian brand drugs every year. As the popular online substance inquiry service was discontinued on January 1, 2009, the CCES has partnered with USADA and UK Sport on a replacement service, the Global DRO. The new online system is slated for launch in October 2009.

Substance Inquiries

The sport community relies on CCES for verification on whether certain medications are banned in sport by the WADA Prohibited List. The CCES fielded high volumes of substance inquiries during the period, with a 61 per cent increase in telephone and e-mail inquiries during the fourth quarter. The increase was triggered by changes to the Therapeutic Use Exemption (TUE) requirements for common asthma medications, and the discontinuation of the Global DID.

Vancouver 2010

In 2006, the CCES signed a Memorandum of Understanding with the Vancouver Organizing Committee for the 2010 Olympic and Paralympic Winter Games (VANOC) to provide anti-doping services for sport events prior to and during the 2010 games. CCES contributed to the success of VANOC events through the involvement of staff and DCOs in both preparation and onsite event management.

Doping Control Officer Program

The number of Doping Control Officers (DCOs) almost doubled during this fiscal year in preparation for the 2010 Olympic and Paralympic Games, including the many test events leading up to the actual games period. The CCES supported a VANOC DCO training workshop in September 2008, and updated the DCO manual to be current with the new 2009 CADP.

Table 2: 2008-09 Domestic Doping Control Statistics

Sport	IC	00C	Total	Sport	IC	000	Total
Alpine Skiing	18	31	49	Gymanstics - Trampoline	6	7	13
Archery	11	0	11	Gymnastics - Tumbling	2	0	2
Athletics	135	168	303	Handball	4	0	4
Badminton	8	0	8	Hockey	12	76	88
Baseball	6	22	28	Judo	20	27	47
Basketball	6	26	32	Junior football	18	12	30
Biathlon	15	14	29	Karate	7	0	7
Bobsleigh	0	74	74	Luge	12	29	41
Boccia	4	10	14	Modern Pentathlon	6	3	9
Boxing	18	26	44	Powerlifting	21	0	21
Canoe / Kayak	82	114	196	Racquetball	4	0	4
CCAA - Badminton	6	0	6	Ringette	6	0	6
CCAA - Basketball	4	16	20	Rowing	18	86	104
CCAA - Football	21	36	57	Rugby	6	12	18
CCAA - Soccer	12	0	12	Sailing	0	7	7
CCAA - Volleyball	4	4	8	Shooting	0	3	3
CIS - Basketball	12	20	32	Skeleton	0	37	37
CIS - Cross Country	6	0	6	Skiing - IPC Nordic	0	9	9
CIS - Field Hockey	8	0	8	Sledge Hockey	0	5	5
CIS - Football	51	56	107	Snowboard	12	14	26
CIS - Hockey	24	44	68	Soccer	4	33	37
CIS - Rugby	8	0	8	Softball	0	16	16
CIS - Soccer	8	0	8	Speed Skating	42	83	125
CIS - Swimming	8	0	8	Squash	10	0	10
CIS - Track & field	17	0	17	Swimming	85	124	209
CIS - Volleyball	7	0	7	Synchronized Swimming	8	10	18
Cricket	4	0	4	Table Tennis	8	0	8
Cross Country Skiing	30	41	71	Taekwondo	27	16	43
Curling	8	0	8	Tennis	0	2	2
Cycling	59	93	152	Triathlon	12	41	53
Diving	19	10	29	Volleyball	0	17	17
Duathlon	6	0	6	Volleyball - Beach	3	8	11
Equestrian	12	7	19	Water Polo	16	17	33
Fencing	2	9	11	Water Skiing	4	0	4
Field Hockey	8	29	37	Weightlifting	26	33	59
Figure Skating	8	0	8	Wheelchair Basketball	8	35	43
Freestyle Skiing	8	19	27	Wheelchair Rugby	5	19	24
Goalball	0	17	17	Wheelchair Tennis	4	4	8
Gymnastics - Artistic	12	16	28	Wrestling	21	71	92
Gymnastics - Rhythmic	8	0	8		1,120	1,758	2,878

Supplements

The use of supplements continues to be very prevalent among athletes. Given the high risk of a doping violation resulting from supplement use, the CCES remained vigilant by educating athletes about the risks and refined our messaging related to supplement use.

To this end, the CCES encouraged Canadian supplement companies to have their products certified through the NSF Certified for Sport program. While this program will not eliminate the risk of prohibited substances turning up in an athlete's urine sample, it will reduce the risk significantly. Athletes are cautioned, however, that they remain responsible for prohibited substances found in their samples, regardless of the source. Currently 65 products have been NSF certified to be free of prohibited substances. In addition, the CCES also reviewed and assessed other supplement certification programs in order to better understand athletes' options and opportunities.

Therapeutic Use Exemption Program

A major revision to the International Standard for Therapeutic Use Exemptions (ISTUE) was implemented in 2009. Some medications used in the treatment of asthma (beta-2 agonists) now require a more extensive application supported by a medical file, while the use of another type of medication (glucocorticosteroids administered by specific routes) now requires a Declaration of Use. The CCES collaborated with other national anti-doping organizations to

WADA Accredited Laboratory Services

Scientific analysis and reporting services are a central part of the work of the CCES. This year, the CCES continued to benefit from the accurate, secure and confidential work of the INRS-Institut Armand-Frappier Laboratory in Laval, Quebec. The CCES helped arrange substantial financial support through Sport Canada to procure new analytical equipment for use during the Vancouver Olympic and Paralympic Games. After the Games, much of the equipment will be relocated to the INRS laboratory in Laval to ensure state-of-the-art operations well into the future.

The long-standing relationship between the CCES and the INRS Laboratory is an essential and valued partnership that greatly benefits the Canadian Anti-Doping Program. Professor Christiane Ayotte, PhD., the INRS director, is a world-renowned expert in anti-doping scientific methodologies. She counsels the CCES on matters related to our scientific protocols and regularly provides expert testimony in hearings and arbitrations in Canada, the United States and throughout the world.

Athlete Whereabouts Program

Athletes are responsible for submitting timely and accurate whereabouts information so that they can be located for testing at any time or any place. In February, the CCES convened an athlete focus group to gather feedback about the whereabouts program, and specifically the usability of the World Anti-Doping Agency's online whereabouts reporting tool, ADAMS. A WADA representative attended the focus group and will use the recommendations to guide the next ADAMS upgrade.



Results Management

Sixteen anti-doping rule violations were reported, down from 20 the previous year (See Table 3). There were several significant cases that proceeded to full hearings or appeals. CCES conducted the first comprehensive Canadian investigation involving an athlete's support personnel (coach and doctor). This resulted in an assertion of three non-analytical anti-doping rule violations. The CCES also consulted on several issues related to sample analysis and adverse analytical findings.

Table 3: 2008-09 Anti-Doping Rule Violations

Athlete	Gender	Sport	Violation	Sanction
Aubut, André	М	Cycling	Administration EPO	Lifetime ineligibility
Duquette, Maurice	M	Cycling	Administration EPO	Lifetime ineligibility
Jeanson, Geneviève	F	Cycling	Admission EPO	10 years ineligibility
Taudin-Chabot, Dan	M	CIS Football	Tamoxifen	2 years ineligibility
Young, Marshall	M	Water Polo	Cannabis	2 years ineligibility
Zolotarova, Valentyna	F	Karate	Hydrochlorothiazide	2 years ineligibility
Undisclosed	N/A	CIS Football	Cannabis	Warning & Reprimand
Undisclosed	N/A	CIS Football	Cannabis	Warning & Reprimand
Undisclosed	N/A	CIS Football	Cannabis	Reprimand
Undisclosed	N/A	CIS Football	Cannabis	Reprimand
Undisclosed	N/A	Cycling	Cannabis	Warning & Reprimand
Undisclosed	N/A	Junior Football	Cannabis	Reprimand
Undisclosed	N/A	Volleyball	Finasteride	Warning & Reprimand
Undisclosed	N/A	Water Polo	Cannabis	Warning & Reprimand
Undisclosed	N/A	Water Polo	Cannabis	Warning & Reprimand
Undisclosed	N/A	Wheelchair Rugby	Cannabis	Warning & Reprimand



To the Members of Canadian Centre for Ethics in Sport

We have audited the statement of financial position of the Canadian Centre for Ethics in Sport as at March 31, 2009 and the statements of revenue and expenditure and net assets for the year then ended. These financial statements are the responsibility of the Centre's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Centre as at March 31, 2009 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles. 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 & Company LLP, Licensed Public Accountants.

Ottawa, Ontario, May 22, 2009.

Statement of Financial Position as at March 31, 2009

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Current	
Cash in bank - unrestricted	\$1,901,193
- restricted (note 4)	14,910
- Contingency Reserve Fund (note 7)	350,000
- Ethics in Sport Reserve Fund (note 8	
Accounts receivable	695,594
Prepaid expenses	19,415
	3,429,091
Capital (note 5)	69,741
CCES Partnership Projects Investments (note 6)	3
	\$ 3,498,835
LIABILITIES Current	
Accounts payable and accrued liabilities	\$ 2,442,605
Deferred revenue (note 4)	14,910
	2,457,515
NET ASSETS	
Surplus	173,597
Net Assets Invested in Capital Assets	69,741
Net Assets Invested in CCES Partnership Projects Investments	3
Contingency Reserve Fund (note 7)	350,000
Ethics in Sport Reserve Fund (note 8)	447,979
	1,041,320

Statement of Revenue and Expenditure for the year ended March 31, 2009

REVENUE

Canadian	Heritage	(Sport	Canada))
canadian	1 ICI ICUAC	(SPOLE	culludu	,

- CCES Core Program Funding	\$ 5,200,000
- CCES Core Program Funding	
Official Languages	15,000
- CCES - INRS Equipment	4 402 400
and Research Funding	1,482,400
CCES Sales and Services	1,039,766
Ethics in Sport Initiatives	102,924
Interest & Investment Income	36,278
Miscellaneous	4,733
	7,881,101
EXPENDITURE	
Ethics and Anti-Doping Services	6,835,889
Sport System Engagement	
& True Sport Secretariat	1,038,302
	7,874,191
Net Revenue (Expenditure) for the Year	\$ 6,910

Statement of Net Assets for the Year Ended March 31, 2009

	Surplus	Net Assets Invested in Capital Assets	Net Assets Invested in CCES Partner- ship Projects Investments	Contingency Reserve Fund (note 7)	in Sport Reserve Fund (note 8)	Total
Balance—Beginning of year	\$ 153,519	\$ 82,909	\$ 3	\$ 350,000	\$ 447,979	\$ 1,034,410
Net revenue (expenditure) for the year	38,322	(31,412)	-	-	-	6,910
Purchase of capital assets	(18,244)	18,244	<u>-</u>	-	-	-
Balance—End of Year	\$ 173,597	\$ 69,741	\$ 3	\$ 350,000	\$ 447,979	\$ 1,041,320

\$ 3,498,835

Notes to Financial Statements March 31, 2009

Purpose of the Organization

The Centre is the recognized Canadian authority on values-based and doping-free sport. On behalf of the Canadian sport community, the organization 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.

Significant Accounting Policies

(a) Basis of Accounting

Revenue and expenditure are recognized on the accrual basis of accounting, whereby they are reflected in the accounts in the period in which they have been earned and incurred respectively, whether or not such transactions have been finally settled by the receipt or payment of money.

(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.

(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 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 expenditure items are translated at the rate of exchange prevailing at the time of each transaction.

(e) CCES Partnership Projects Investments

The Centre's investment in International Testing Inc. (I.T.I.), a wholly-owned subsidiary, is accounted for by the cost method, whereby the investment is carried at cost and earnings of the investee are reflected as earnings of the Centre only to the extent of a distribution being made. The wholly-owned subsidiary has not been consolidated given that it is not material to the Centre. Note 6 describes the financial impact of I.T.I., had the financial statements been consolidated.

(f) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenditures and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(g) Volunteer Services

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

Financial Instruments 3.

The Centre's financial instruments consist of cash in bank, accounts receivable and accounts payable and accrued liabilities. It is management's opinion that the Centre is not exposed to significant interest rate risk or exchange risk arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise stated.

Credit Risk

Credit risk arises from the potential that contributors and clients will fail to honour their commitments and obligations. The Centre is exposed to credit risk through accounts receivable. It is management's opinion that the Centre is not exposed to significant credit risk.

4. Restricted Funds

The Centre administers funds on behalf of the International Anti-Doping Arrangement (IADA).

Cash in bank of \$14,910 is restricted for activities related to IADA. Deferred revenue includes \$14,910 related to IADA.

Capital Assets

	Cost	Accumulated Amortization	Net
Office equipment	\$ 34,260	\$ 20,072	\$ 14,188
Computer equipment	80,756	64,776	15,980
Leasehold improvements	56,533	16,960	39,573
	\$ 171,549	\$ 101,808	\$ 69,741

Cost of leasehold improvements is net of \$158,800 in leasehold inducements. Amortization expense for the year is \$31,412.

CCES Partnership Projects Investments

International Testing Inc.

(wholly owned subsidiary)

\$3

Had the financial statements of International Testing Inc. been consolidated, the total assets and surplus would have both increased by \$6,862.

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
	\$ 350,000

No appropriation was approved or required during the fiscal period ended in 2009.

8. 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
2003	400,000
2004	(33,000)
2005	(20,000)
2007	(149,021)
	\$ 447 979

No appropriation was approved or required during the fiscal period ended in 2009.

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 \$94,437 to the Foundation. Accounts receivable includes an amount owing from the True Sport Foundation of \$ 1,917.

International Testing Inc. (I.T.I.) is a related party by virtue of it being a wholly-owned subsidiary of the Centre.

10. Commitments

- a) The Centre has entered into a contractual agreement with Institut national de la recherche scientifique (INRS Laboratory) for its services for a total fee of \$1,320,000 per year, expiring March 31, 2010.
- 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:

2010	\$ 94,666
2011	\$ 98,638
2012	\$ 102,610
2013	\$ 103,272
2014	\$ 103,272
2015	\$ 103,272
2016	\$ 103,272
2017	\$ 103,272

11. Statement of Cash Flows

This statement has not been prepared as all of the relevant information is apparent from the other financial statements.

12. Comparative Figures

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