

CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION ANNUAL REPORT 2017



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CFLAA Mission:

The Canadian Football League Alumni Association unites former CFL players in support of sport, youth, and health related charitable causes, former players experiencing a medical challenge that creates a financial hardship, and the promotion of football in the community.

CFLAA Vision:

The CFLAA fosters a lifelong relationship between the Canadian Football League and its alumni, and provides support to alumni, to football in Canada, and to other communities it serves.

CFLAA Values:

In carrying out its mission, the CFLAA values community, tradition, support, connection, fellowship, and service.

CFLAA STRATEGIC PRIORITIES 2016-2018

Strategic Priorities for 2016-2018 are based on impact of the activity, ability to carry it out, and relevance of the undertaking to the CFLAA mission and strategies.

- 1) Work with partners including all club alumni associations, the CFL, and the CFLPA to facilitate communication while adding benefits, services, and programs that promote fellowship among alumni and advance each organization's goals.
- 2) Grow the CFL Alumni Support Fund and promote its guidelines and criteria among the CFL alumni community.
- 3) Participate in activities that provide insight into sport-related brain injuries and other health-related issues.
- 4) Provide good governance and management for the Association to ensure its long-term effectiveness and financial viability.
- 5) Continue to offer marquee events at Grey Cup and throughout the year that highlight the valuable contribution of alumni and provide alumni with opportunities to participate in the CFL Tradition while supporting the Alumni Support Fund and the efforts of other key partners.

A MESSAGE FROM CFL ALUMNI ASSOCIATION PRESIDENT



2017 represented a new and exciting era in the CFL with the introduction of CFL Alumnus Randy Ambrosie as our new Commissioner. A former Manitoba Bison, Eskimo, and Argonaut Randy was a leader on the OL and after retirement evolved into a leader in business. In one of Commissioner Ambrosie's first significant moves he fast-tracked the "Diversity is Strength" t-shirt promotion as a positive response to the racial divide observed at a rally in Charlottesville, Virginia. In an era where statues representing controversial heroes from wars fought on both sides of a racial divide are coming down we are seeing the CFL, led by Commissioner Ambrosie, promote diversity in the midst of hatred.

The unveiling of the Cal Murphy statue in Winnipeg illustrates this point. A Hall of Fame coach who was known as a hard-nosed, old-school task master was also a board member at Holy Cross Church in Regina. Coach Murphy embraced players from all backgrounds and religions and never forced any of his beliefs on his team. Sunday mornings were for worship according to Coach Cal, and he always posted information on the bulletin board for players of all faiths to find their chosen church before attending meetings and training. On game day it is the time where players from across North America unite as brothers to chase a common goal without division and racial divide.

That elusive goal is the Grey Cup and to win it brothers from different mothers have to band together to fight as one in the face of adversity. We can hope that social influencers such as Commissioner Ambrosie will help to persuade the narrow-minded population to see each other as CFL players and alumni do -- as teammates, brothers, and sisters.

I would personally like to thank all the members of the CFLAA board, which welcomed back the BC Lions Alumni in 2017, for all their work in the last year. The CFLAA is whole and stronger than ever.

Brett MacNeil
CFLAA President

A MESSAGE FROM CFL ALUMNI ASSOCIATION EXECUTIVE DIRECTOR

Another year has gone by and it seems each year they go by faster.

I am indebted to our CFL Alumni Board of Directors, Brett MacNeil (President), Hector Pothier (Past President), Bob Bronk (Secretary/Treasurer), Ian Mofford (Montreal), Jim Cain (Ottawa), Rob Bresciani (Saskatchewan), JT Hay and Bill Johnson (Calgary), and Ian Sinclair/Gerald Roper (BC Lions) for their volunteer work over the past year, and to Linda Wood Edwards who handles our governance and many other critical board organizational matters. Her stewardship and her “herding” abilities continue to be critical to our association. Thank you to you all!

On behalf of the CFLAA Board of Directors, we would also like to thank our dream team of professionals for their supporting legal counsel including Vernon Pahl, Jim Cimba, Bob Sokalski and Trevor Whiffen. Thank-you also to our chartered accountant Paul Kwiatkowski CA, who provides us an audited financial statement each year.

Unfortunately, each year we see the passing of many former players. We pass along our condolences to each one of their families and friends. The list can be found on our website www.cflaa.ca.

We would like to thank our key contributors for their financial support over the course of the year to help sustain our ongoing operations. They include the CFL, its Member Clubs and Alumni Associations, as well as sponsors Manulife, Three Down Brewing (Matt Giffen), Nissan, Adidas, Jostens, Athabasca University, Freedom Mobile, Rod Pederson Recovery, EMJ Marketing, Payline by Ice, Innovicares, Alumni Insurance Services, and the Grey Cup Festival. Thank you also to all our donors, both individual and corporate.

We congratulate and welcome CFL Alumnus Commissioner, Randy Ambrosie. We look forward to an expanded CFL interest in Alumni and current player issues such as health and wellness but most importantly how we can “play in the same sandbox” to grow the game.

The CFLAA has joined forces with The Canadian Men's Health Foundation (CMHF). The CFLAA and CMHF have a common mission to get Canadian football fans as healthy as our current players. Included in the fans category are not only former players but their families and friends as well.

We have brought the message through the www.DontChangeMuch.ca/CFL via our ambassadors Henry Burris, Davis Sanchez, Etienne Boulay, Shea Emry, Troy Westwood, Orlando Bowen, Kyle Koch, Joe Sardo, and Gene Mack. The CFL has been an invaluable collaborator in helping push our message out via social media.

The main reason we began and exist now is to support our own through the CFL Alumni Support Fund. The fund's goal is to be a last resort for those of our colleagues and families that have fallen on unfortunate financial times due to medical challenges, whether or not they are football-related. The good news is the calls for assistance are not many, but we have been there to help when the call has been made. Please visit our website for more information www.cflaa.ca



We are excited about what we have accomplished and for the men we have helped.

This year's **CFLAA Legends Luncheon** had close to 1000 attendees including over 100 Alumni - the largest ever! Thanks to the efforts of CFL Ottawa Alumni Association lead by President Jeff Avery and his wing man Jim Cain (Board Member of the CFLAA and Ottawa Alumni) and to our partners the Ottawa Grey Cup Festival. Thank you.

Canadian Sports Concussion Project.
We have had over 100 former players go through neuro cognitive testing at Toronto Western Hospital. We also have over 25 deceased former players who donated their brains. The research team is led by one of the world's preeminent neurologists Dr. Charles Tator. The CFLAA was the first and still the only professional Alumni Association doing such work for which we are extremely proud. We continue to need more participants for the ongoing research.
www.solveconcussions.ca

Never Alone Foundation
<http://www.neveralonefoundation.ca>
(founded by former Bomber, Lyle Bauer). We continue to work together to provide financial and emotional support to former players diagnosed with Cancer.

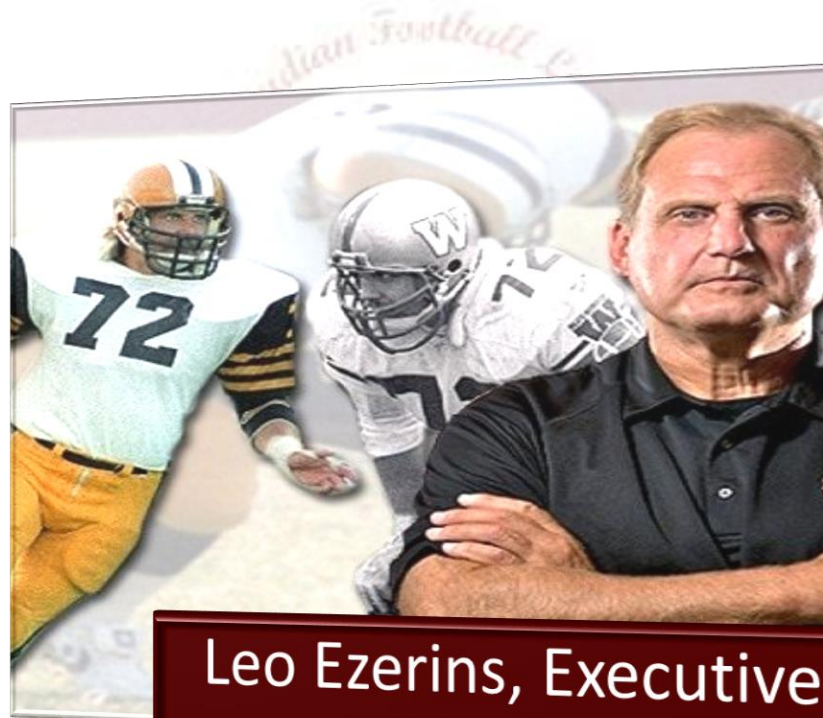
Mike Ditka's Gridiron Greats Induction Weekend (Las Vegas, NV)
This year I was humbled to be honored and inducted into the prestigious Gridiron Great Hall of Fame. I joined Danny McManus, Angelo Mosca, Hugh Campbell, George Reed, Matt Dunigan and Ray Elgaard.

United Way/Servus/CFL Alumni Golf Tournament (Medicine Hat, AB)
The event completed its 19th year of operations. It is put on by and to support United Way of Southeastern Alberta. A portion of proceeds also goes to support the CFL Alumni Support Fund. Each year between 40-50 CFL Alumni are participants.

A special thanks to the folks who's behind the scenes work contributes to the success of our Association:
Patrice Whiffen, Dave Dowsett, Joe Gunnis, and Ed Valtenbergs.

Again, our primary goal is to give back to a game we all love and to the family, friends, fans, and community
that cheered us on!

Be sure to subscribe to Facebook: @cflaa and Twitter: @CFL_Alumni to keep in touch with all CFLAA news.



**Leo Ezerins, Executive
Director**

CFLAA Business Report 2017

A. Grey Cup 2017

1. Canada Post CFLAA Legends Luncheon – close to 1000 total attendees, 114 Alumni

- I. Presenting sponsor – Canada Post (secured by Grey Cup Festival)
- II. Other partners included –
Canadian Men’s Health Foundation (Don’t Change Much/Never Alone Foundation)
Drivers Check (On line Pre-Grey Cup contest in conjunction with CFL)
Jostens’ (provided the 2 CFL Alumni Men of the Year rings)
Never Alone Foundation (“What doesn’t kill you” by Lyle Bauer given to one attendee at each table)
- III. The Fundraisers included (as in the past 3 years) - Silent/Live/Coin Toss with the result being the highest total raised of over \$45,000 (Silent auction managed by CFLAA - Patrice Whiffen and volunteer students). Net proceeds are donated to the CFL Alumni Support Fund.
- IV. A solid committee headed by Jim Cain and Jeff Avery from CFLOAA (CFL Ottawa Alumni Association) worked with the Grey Cup Festival Committee to ensure the event’s success
- V. Highlights – Jim Cain secured \$5,000 from the TD Bank for the Coin Toss, Jeff Avery secured VIA rail donation for a cross Canada Tour, a value of \$13,000 and a winning bid of \$11,000
- VI. Alumni were responsible for over 41% of the event tickets
- VII. Great swag bag gift – Full Leather carryon/gym bag with travel kit Value@ \$125 were provided by CFL Ottawa Alumni Association, 30% paid with commission from tickets sales to the Luncheon and the remainder costs covered by CFLOAA
- VIII. Alumni Magazine – @\$6,000 profit (distributed to all attendees and mailed to sponsors post event)

IX. Run of Show Highlights

- a. All Alumni who wore their jerseys (100+) were marched in by the Ottawa Firefighters Band
- b. Grey Cup marched in by first responders and Commissioner Randy Ambrosie, all first responders CFL Alumni – Kelly Wiltshire, Randy Fabi, DeWayne Knight, Mike Hendricks, Lee Knight, and Steven Glenn
- c. Alumni were seated at each of the 92 tables
- d. Davis Dewan, granddaughter of Donn Smith (former Ottawa Roughrider) sang the National Anthem
- e. Gerry Organ - prayer
- f. Commissioner – Randy Ambrosie, CFLAA President– Brett McNeil gave speeches
- g. Russ Jackson and Jeff Avery captured the audience with their CFL Alumni Men of the Year acceptance speeches
- h. Coin Toss included CFL Alumni – Leo Ezerins, Executive Director, emceed the Coin Toss and Shea Emry (spokesperson for Canadian Men’s Health Foundation) as well as, Glenn Johnson, CFL VP Head of Officiating/Football Operations. An official Grey Cup Coin was used and then given to the Winner and the representative from TB Bank.
- i. Hot Stove – Anthony Calvillo, Mike O’Shea, and Brian Towriss emceed by Mike Campbell
- j. Rave reviews from alumni
 - *“I had such a great time and what an unbelievable event you put on”*
 - *“Now I want to get involved in my own local Alumni Association”*
 - *“The event ran so well”*
 - *“Cannot say enough about what a great job the CFLOAA had done”*
 - *“I now want to go to another Legends Luncheon”*
 - *“Saw so many old friends and got to interact with many alumni that I didn’t know”*

2. Meetings – (attended by all CFLAA Board Members)

- i. The CFLAA Board of Directors met CFL Commissioner Randy Ambrosie. He reviewed the year ahead for the CFL and the importance of each Alumnus and each Alumni Association to support the CFL and local team. Getting butts in the seats is a primary objective with increased fan engagement through social media. He has proposed a longer-term funding amount for the CFLAA but still needs to be approved by the Board of Governors.
- ii. The CFLAA Board of Directors also met with CFLPA President Jeff Keeping, Executive Director Brain Ramsay, and PA labour consultant Ken Georgetti to discuss mutually beneficial support. What does support mean? The CFLPA to offer programs such as the Athabasca University Online program to Alumnus and the CFLAA to support players' transition out of the game with possible job prospects, guidance/mentorship, and fraternity.
- iii. Athabasca University – Michael Shouldice presented the programs the online University offers and the discounted benefits to CFLAA members.
- iv. Canadian Men's Health Foundation/Don't Change Much (www.dontchangemuch.ca/cfl)
Presentation by Jeff Nesbitt VP (see below for details)

3. Player Appearances (organized by the CFLAA)

Crust and Crate (important corporate sponsor for the RedBlacks) hosted player appearances on Friday and Saturday. These were not well organized, but we did have a strong Alumni presence (20). The beverages and food were supplied. These events were set up as a favour to the REDBLACKS.

The Alumni for official appearances included Michael Collymore, Steve Mazurak, Randy Fabi, Gerald Roper, Paul Clatney, Hector Pothier, Shea Emry, Mike Sutherland, Darren Joseph, Willard Reaves, Gerry Organ, Brett MacNeil, Dan Ferrone, Bob Bronk, and Leo Ezerins.

A number of other guys just showed up and the venue became an ad hoc Alumni Lounge with fun had by all.

B. OTHER BUSINESS

1. Grey Cup 2018 - Edmonton

Tom Richards, Edmonton Alumnus has been named the Liaison to Grey Cup Festival. The CFLAA has had several conversations with Hector Pothier (point person for the CFLAA Legends Luncheon) and Graeme Bell (point person for the EEAA). We need to finalize the details of roles and responsibilities. A meeting with the CFLAA Legends Luncheon committee is being arranged by Hector.

EEAA will select a CFLAA Man of the Year based on the criteria established since its inception. Most importantly it is not the active career of the player that is being recognized but the work and contribution he has made to the Alumni Association and in the community in general.

Proposed Events –

- Friday, November 23 CFLAA Legends Luncheon (CFLAA/Grey Cup Festival)
- Wednesday, November 21 Kick-off Celebration (EEAA)
- True Grid (Play written and produced by Linda Wood Edwards with proceed to CFLASF)
- Alumni Lounge (EEAA)

The relationship between the CFL and Grey Cup Festival has changed to a revenue sharing formula amongst all teams. Also, the CFL Legends Luncheon was not included as one of the CFL events for 2018. As such the Grey Cup Festival did not agreed to a rights fee but has agreed to a 50/50 partnership.

2. Canadian Men's Health Foundation/Don't Change Much

Our partnership relationship increased substantially over the inaugural year in 2016. They are funded by the Federal Government and the provinces of BC and Ontario; they are currently working in Alberta

Storytelling about former players and their lives, most importantly with family, and how they maintain wellness, former player included Troy Westwood, Etienne Boulay, Kyle Koch, Henry Burris, Gene Mack, Orlando Bowen, Joe Sardo, and Davis Sanchez.

www.Dontchangemuch.ca/cfl

The CFL has been very supportive of the program especially via social media

Grey Cup campaign partnered with Drivers Check, Canada's largest drug and alcohol testing company, the proceeds of any partnership are split equally between the CFLAA and Canadian Men's Health. The program was a great success! We have met and discussed several options for the 2018 Grey Cup.

The agreement between the CFLAA/CMHF is to split net proceeds 50/50. The amount was \$3250.

We have had 3 meetings with the CFL to plan for this year's promotion. The results were exceptional.

3. Benefits UPDATE (CFL Partners, working on current players benefits extending to Alumni)

<u>Canada</u>	<u>USA</u>
Athabasca University (online)	Athabasca University (online)
Adidas	BrainHQ
BrainHQ	Newsletter/Alumni Updates
Nissan (employee pricing)	CFL Alumni Support Fund
Newsletter/Alumni Updates	Gridiron Greats Support Fund
CFL Alumni Support Fund	Jostens'
Jostens'	Rod Pederson Recovery (preferred rate)
Rod Pederson Recovery (preferred rate)	

Other benefits include: 50% off game tickets for non-home team Alumni at all CFL cities, early bird Grey Cup ticket purchase eligibility (i.e. before general public), and free admission to CFLAA Legends Luncheon and 50% off for significant other, and discounted Grey Cup event tickets (some restrictions will apply).

4. Sponsors

Adidas – has committed to provide VIP 40%-member discount cards and online VIP 40% OFF gift cards for 2018, but not available until May

Jostens' – provide 2 rings for Men of the Year and 2 for prizing, percentage of online sales to CFLAA

Rod Pederson Recovery – discounted program for drug/alcohol addiction

Three Down Brewing – Late in opening the brewery in Niagara Falls region (Lincoln) but plans on creating a CFLAA branded beer.

Manulife – last year of the Manulife agreement to sponsor

TARPS – the CFLAA introduced a select few high profile CFL players for development of a unique retail T-shirt

5. Appearances

We have a roster of former players who are available for appearances. Joe Gunnis/EMJ Marketing, Moose Jaw, SK handles these appearances with Executive Director Leo Ezerins assisting in all stages, especially with the player initial contact and the CFL/Sponsor. We split appearance fee “commission” with Joe Gunnis. Our portion this year was \$5,800. The players received over \$42,000 in fees over 35 appearances.

6. Canadian Concussion Project (end of year 2017)

- 74 MRI, neuro exams, and Neuropsych tests (also includes treatment of symptoms using cognitive behavioral therapy, mindfulness meditation, and goal management training)
- 32 PET scans
- 40 Brain donations to date
- 8 different published/peer reviewed/scientific papers)

Executive Director Leo Ezerins continues to attend meetings for both the research group and the advisory group for the Canadian Sports Concussion Center at Toronto Western Hospital.

7. Arland Bruce Concussion Lawsuit (Update)

As of May 2017, the CFLAA and Leo Ezerins are no longer named in the lawsuit. The plaintiff has applied for leave to the Supreme Court of Canada and at the time of writing (February 28, 2018) no decision has been made.

8. Website/Social Media – Presented by Joe Gunnis, site administrator)

www.cflaa.ca

Our website traffic continues to grow each year. At November 22, 2017 we were on pace to hit over 50,000-page views by the end of the year. This represents a 10% increase in page views over 2016. Currently 77.34% of those page views are coming from Canada, 18.28% from the US, and 4.38% coming from other countries. The top 9 cities we have large reach in are Regina, Winnipeg, Calgary, Moose Jaw, Ottawa, Toronto, Hamilton, Edmonton, and Saskatoon.

Our demographics show that 74.5% of those visiting the website are male and that 25.5% are female. We are also very strong with the 45-54 age demographics but are seeing growth within the 25-34 and 35-44 age demographic.

Our website traffic (user acquisition) comes from four main categories. 42% from Social Media, 26% comes directly (i.e. people put www.cflaa.ca into their browser or have the page bookmarked etc.), 24.9% from organic search (i.e. inputting CFLAA into a search engine and being directed to the site), and 7.1% from Referrals (i.e. CFL.ca, Arogoalumni.com, Riderville.com, Bluebomber.com, Don'tchangemuch.ca etc.)

We look forward to continued growth in 2018 with the CFLAA website. We will be adding an ecommerce store (Shopify) to the website. Products and plans are being currently being worked on. In addition, we will

continue to add great content as we did in 2017. We are also excited about our partnerships with Canadian Men's Health Foundation (Don't Change Much) and others that will continue to generate traffic for our website and we will in turn generate traffic for their websites.



Twitter @CFL Alumni

Currently on our twitter account we have 2,206 followers. We are averaging 783 profile page visits a month (based on the last 10 month of data) and are averaging right around 26 new followers per month. Our twitter account also provides traffic to our website (24% of the social media traffic number is our twitter account). We have grown by 313 followers since December 31st, 2016.

We will continue to engage with Alumni and football fans on our Twitter account and anticipate continued growth.



Facebook @CFLAA

Facebook continues to be a great source for the CFLAA. It is still a medium that the 35 to 55 year old demographic uses. Currently we have 2779 people that have liked our page and 2720 people that follow our page. Facebook also makes up 76% of the social media traffic number to our website. We are averaging 20 new likes/follows each month. Our post reach (the number of people who see our content posts) per month is over 56,000 on average and our post engagement per month average is over 3240 engagements (post clicks, shares etc.). This represents a 71% increase in reach versus 2016 and a 57% increase in post engagement versus 2016.

We will continue to use social media to engage with our Alumni and fans across North America. Our website will continue to grow with more content for everyone to enjoy as well as allow us a medium to support our partners and Alumni.

Looking ahead

1. Help support the local alumni associations to increase their digital footprint
2. Work with CFL on initiatives that will increase revenue to the teams
3. Await results of CFL meetings for amount of financial support we will receive
4. Increase frequency of communication to members – newsletter, other email reminders, etc.
5. Create a CFL Alumni Membership
6. Build a CFL Alumni Online Store

C. CFLASF (CFL Alumni Support Fund)

Activities and Donations (Yearly Summary)

In 2017, the CFL Alumni Support Fund committee was busy reviewing the criteria for the fund in response to various demands being made on it. The committee also worked on its own terms of reference and guidelines and made a recommendation to the CFLAA Board on two different plans (Plan A and Plan B) as well as a crowdfunding policy. All recommendations were approved by the CFLAA Board. The CFLAA Board extends its sincere thanks to committee members Hector Pothier, Brett MacNeil, Peter Martin, Glen Scrivener as well as to Jim Cain for all the work done on the CFLASF.

In 2017 the Never Alone Foundation donated \$15,646 to the CFL Alumni Support Fund, which is earmarked to support those who need assistance due to a diagnosis of CANCER. This brings our total from that partnership to almost \$30,000.

Other donations include:

CFL Alumni Golf Tournament – Medicine Hat (\$1,500)

Riders Alumni Golf Tournament, Saskatoon, SK (\$1,000)

Fund amount – More than \$225K

Support Provided *(named, with permission)*

Jonathan Heffney – Jonathan, living in South Carolina, accessed the Alumni Support Fund under plan A, to relieve pain and to make an assessment on next steps of physio/rehab and/or surgery after treatment. This equated to basically 20 physiotherapy sessions; total amount so far @\$3KCAD.

Rick Sowieta – Rick required a surgical procedure to treat his pancreatic cancer. The CFL Alumni Support Fund donated \$9,000 which matched donations from local Alumni Associations, each of which donated \$1,000 for a total of \$18,000. A crowdfunding campaign for Rick raised over \$82,000 to pay for a Nano knife surgery available only in Germany to treat/cure his pancreatic cancer. The amount included the CFL Alumni Support Fund contribution and the members' donation of \$18,000. In addition, over \$20,000 was raised from former CFL Ottawa players and individual donations from CFL Alumni from across North America. Unfortunately, Rick succumbed on August 27, 2017.

The CFLASF has recently had 5 inquiries for funding but no recent applications.

D. Looking Ahead

In addition to our activities and projects in 2018 and at the Grey Cup, the CFLAA Board will be reviewing our strategic priorities, setting new objectives, working on a sustainability plan, looking for ways to be more inclusive, and evaluating our board structure. There are many ways for alumni and friends of alumni to engage, and we look forward to working with you and for you in the years ahead.

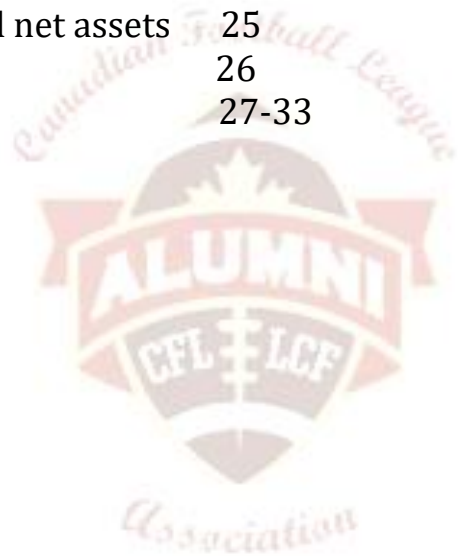


**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**



**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
FOR THE YEAR ENDED SEPTEMBER 30, 2017
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Independent Auditor's Report

To the Directors of The Canadian Football League Alumni Association

I have audited the statement of financial position of The Canadian Football League Alumni Association at September 30, 2017 and the statements of operations and changes in 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 generally accepted accounting principles, 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

My responsibility is to express an opinion on these financial statements based on my audit. Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

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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.

Basis for Qualified Opinion

In common with many charitable organizations, The Canadian Football League Alumni Association derives revenues from donations and fund raising, the completeness of which is not susceptible to satisfactory audit verification. According to verification of these revenues was limited to the amounts recorded in the records of the organization and I was not able to determine whether adjustments might be necessary to revenues, excess of revenues over expenses, assets and net assets.

Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. In my opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had I been able to satisfy myself concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at September 30, 2016 and the results of its operations and the changes in its net assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Hamilton, Canada
October 23, 2017

PAUL KWIATKOSKI CPA CA

Authorized to practice public accounting by the Institute of Chartered Accountant of Ontario

THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION

AUDITED STATEMENT OF FINANCIAL POSITION

AS AT September 30, 2017

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
ASSETS				
CURRENT				
Cash and investments (Note 3)	\$ 23,374	\$ 175,357	\$ 198,731	\$ 194,505
Accounts receivable	10,650	5,000	15,650	21,163
HST receivable	NIL	NIL	NIL	1,522
Interfund receivable (Payable)	3,154	(3,154)	NIL	NIL
Prepaid expenses - Grey Cup	<u>3,697</u>	<u>NIL</u>	<u>3,697</u>	<u>3,191</u>
	<u>\$ 40,875</u>	<u>\$ 177,203</u>	<u>\$ 218,078</u>	<u>\$ 220,381</u>
LIABILITIES				
CURRENT				
Accounts payable and accrued liabilities	\$ 1,489	\$ 979	\$ 2,468	\$ 7,428
Deferred revenue - Grey Cup	<u>22,600</u>	<u>NIL</u>	<u>22,600</u>	<u>17,000</u>
	\$ 24,089	\$ 979	\$ 25,068	\$ 24,428
NET ASSETS	<u>\$ 16,786</u>	<u>\$ 176,224</u>	<u>\$ 193,010</u>	<u>\$ 195,953</u>
	<u>\$ 40,875</u>	<u>\$ 177,203</u>	<u>\$ 218,078</u>	<u>\$ 220,381</u>

See notes to the Financial Statements

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
AUDITED STATEMENT OF REVENUE AND EXPENSES AND NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
REVENUES				
Contributions - Schedule 1	\$ 40,500	\$ NIL	\$ 40,500	\$ 39,000
Grey Cup Events - Schedule 2	18,656	6,013	24,669	42,708
Fundraising - Schedule 3	22,455	2,591	25,046	17,887
Special Events-Never Alone Foundation	NIL	8,963	8,963	10,434
Investment Income	<u>NIL</u>	<u>2,233</u>	<u>2,233</u>	<u>4,878</u>
	<u>\$ 81,611</u>	<u>19,800</u>	<u>\$ 101,411</u>	<u>\$ 114,907</u>
EXPENSES				
Administration expenses - Schedule 4	\$ 82,235	\$ 9,295	\$ 91,530	\$ 91,917
Royalties and player appearance fees	NIL	NIL	NIL	385
Donations - Schedule 5	<u>NIL</u>	<u>900</u>	<u>900</u>	<u>1,825</u>
	<u>\$ 82,235</u>	<u>\$ 10,195</u>	<u>\$ 92,430</u>	<u>\$ 94,127</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES BEFORE UNREALIZED GAIN/(LOSS) - investments	\$ (624)	\$ 9,605	\$ 8,981	\$ 20,780
	\$ NIL	\$ (128)	\$ (128)	\$ 1,224
SUPPORT FOR RETIRED PLAYERS	\$ NIL	\$ (11,796)	\$ (11,796)	\$ (4,741)
EXCESS (DEFICIT) OF REVENUES REVENUES OVER EXPENSES CONTRIBUTION FROM THE SUPPORT FUND ORGANIZATION	\$ (624)	\$ (2,319)	\$ (2,943)	\$ 17,263
NET ASSETS - BALANCE BEGINNING OF YEAR	\$ NIL	\$ NIL	\$ NIL	\$ 144,770
NET ASSETS - BALANCE END OF YEAR	<u>\$ 17,410</u>	<u>\$ 178,543</u>	<u>\$ 195,953</u>	<u>\$ 33,920</u>
	<u>\$ 16,786</u>	<u>\$ 176,224</u>	<u>\$ 193,010</u>	<u>\$ 195,953</u>

See notes to the Financial Statements

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
AUDITED STATEMENT OF CHANGES IN CASH FLOW
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	<u>2017</u>	<u>2016</u>
OPERATING ACTIVITIES		
Working capital from operations		
Excess of revenues over expense for the year	\$ (2,943)	\$ 17,263
Changes in non-cash working capital		
Decrease (Increase) in accounts receivable	5,513	15,646
Decrease (Increase) in HST receivable	1,522	967
Decrease (Increase) in prepaid expenses - Grey Cup	(506)	2,622
Increase (Decrease) in accounts payable and accrued expense	(4,960)	4,843
Increase (Decrease) in deferred revenue - Grey Cup	<u>5,600</u>	<u>(12,505)</u>
	<u>4,226</u>	<u>28,836</u>
INVESTING ACTIVITIES		
Contribution from the Support Fund Organization	<u>NIL</u>	<u>NIL</u>
INCREASE (DECREASE) IN CASH	\$ 4,226	\$ 28,836
CASH - BEGINNING OF YEAR	<u>194,505</u>	<u>165,669</u>
CASH - END OF YEAR	<u>\$ 198,731</u>	<u>\$ 194,505</u>

See notes to the Financial Statements

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

1 NATURE OF ORGANIZATION

The purpose of the Association is to support the Canadian Football League in fostering a lifelong relationship between the League and its alumni and providing support to its community and the larger community it serves. The association was incorporated under the Canada Corporations Act on November 5, 2008, and began operations on January 1, 2009. The association is a not-for-profit organization and as such is exempt from income taxes under Section 149(1) of the Canadian Income Tax Act.

2 SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not for profit organizations.

Fund Accounting

A description of each fund is as follows:

- (a) General Fund - used to account for the organization's operations
- (b) Support fund - was established for assisting retired football players with the cost of medical assistance or other matters resulting in financial hardships.

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 and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

2 SIGNIFICANT ACCOUNTING POLICIES - continued

Revenue Recognition

Unrestricted or internally restricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured. Externally restricted contributions to be used to fund specific activities are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred.

Financial Instruments

The organization's financial assets and financial liabilities instruments consist of cash and cash equivalents, accounts receivable and accounts payable and accrued liabilities. Cash and cash equivalents are classified as held for trading and are measured at fair value. Gains and losses are recorded in net income. Other financial assets and liabilities are initially measured at fair value, and subsequently measured at amortized cost using the effective interest rate method.

Interfund Transfers

Annually, the Board of Directors determines the need to transfer funds from one fund to another and approves such transfers.

Contributed goods and services

Due to the difficulty in determining the fair value of volunteer services, they are not recorded in the financial statements.

3 CASH AND INVESTMENTS

Support Fund cash and investments consists of the following

Support fund - restricted medical	\$ 169,457
Emergency grant fund	<u>5,900</u>
	<u>\$ 175,357</u>
Emergency grant fund	
Beginning balance	\$ 5,353
Allocation during the year	1,921
Grants to alumni	<u>(1,374)</u>
	<u>5,900</u>

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

3 CASH AND INVESTMENTS - continued

The board of directors have allocated 20% of the annual funds raised for the Support Fund be allocated to the emergency grant fund.

4 FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the company's risk exposure as at September 30, 2017:

Liquidity risk

Liquidity risk is the risk that the company will encounter difficulty in meeting obligations associated with financial liabilities, the company is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Credit risk

The organization is exposed to credit risk on the accounts receivable from its funders. The organization establishes an allowance for doubtful accounts that corresponds to the specific credit risk of its funders. Although a substantial portion of its funders' ability to pay is dependent upon the general economic sector, concentration of credit risk is limited due to the organizations credit evaluation process, its funding base.

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
SCHEDULE OF CONTRIBUTIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
Canadian Football League	\$ 27,000	NIL	\$ 27,000	\$ 27,000
Canadian Football League Team Alumni Associations	<u>13,500</u>	<u>NIL</u>	<u>13,500</u>	<u>12,000</u>
	<u>\$ 40,500</u>	<u>NIL</u>	<u>\$ 40,500</u>	<u>\$ 39,000</u>

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
SCHEDULE OF GREY CUP EVENT-NET REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
REVENUE				
Licence fees	\$ 20,000	NIL	\$ 20,000	\$ 25,000
Event revenue	<u>26,755</u>	<u>NIL</u>	<u>26,755</u>	<u>65,527</u>
	46,755	NIL	\$ 46,755	\$ 90,527
EVENT EXPENSES	<u>22,086</u>	<u>NIL</u>	<u>\$ 22,086</u>	<u>\$ 47,819</u>
	24,669	NIL	\$ 24,669	42,708
SUPPORT FUND ALLOCATION	<u>(6,013)</u>	<u>6,013</u>	<u>\$ NIL</u>	<u>NIL</u>
	18,656	<u>6,013</u>	<u>\$ 24,669</u>	<u>\$ 42,708</u>

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
SCHEDULE OF FUNDRAISING -NET REVENUE
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
FUNDRAISING REVENUE				
Appearance fees	\$ 5,457	\$ NIL	\$ 5,457	\$ 2,337
Donations	5,180	2,591	7,771	\$ 8,050
Corporate Sponsors				
TARP	5,000	NIL	\$ 5,000	\$ NIL
Three Down Brewing	5,000	NIL	5,000	\$ 5,000
Lake of Bays	NIL	NIL	NIL	2,500
Manulife	<u>1,818</u>	<u>NIL</u>	<u>1,818</u>	<u>\$ NIL</u>
	<u>22,455</u>	<u>2,591</u>	<u>\$ 20,046</u>	<u>\$ 17,887</u>

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
SCHEDULE OF ADMINISTRATION EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
Administration fees	48,000	NIL	\$ 48,000	\$ 58,690
Bank and credit card charges	1,562	149	1,711	1,619
Bad Debt	2,952	NIL	2,952	NIL
Insurance	2,124	NIL	2,124	2,054
Communications	9,618	NIL	9,618	5,244
Office and general	5,360	NIL	5,356	3,672
Telephone and Internet	3,532	NIL	3,532	2,166
Professional and consulting fees	6,785	NIL	6,785	5,165
Database and website management	3,172	NIL	3,172	6,021
Travel and vehicle	<u>8,276</u>	<u>NIL</u>	<u>8,276</u>	<u>7,282</u>
	91,381	149	\$ 91,530	\$ 91,917
Less Support funds allocation	<u>(9,146)</u>	<u>9,146</u>	<u>-</u>	<u>-</u>
	<u>82,235</u>	<u>9,295</u>	<u>91,530</u>	<u>91,917</u>

**THE CANADIAN FOOTBALL LEAGUE ALUMNI ASSOCIATION
SCHEDULE OF DONATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Support Fund	<u>2017</u>	<u>2016</u>
Canadian Football Hall of Fame	NIL	NIL	NIL	1,825
Never Alone Foundation	<u>NIL</u>	<u>900</u>	<u>900</u>	<u>NIL</u>
	<u>NIL</u>	<u>900</u>	<u>900</u>	<u>1,825</u>

