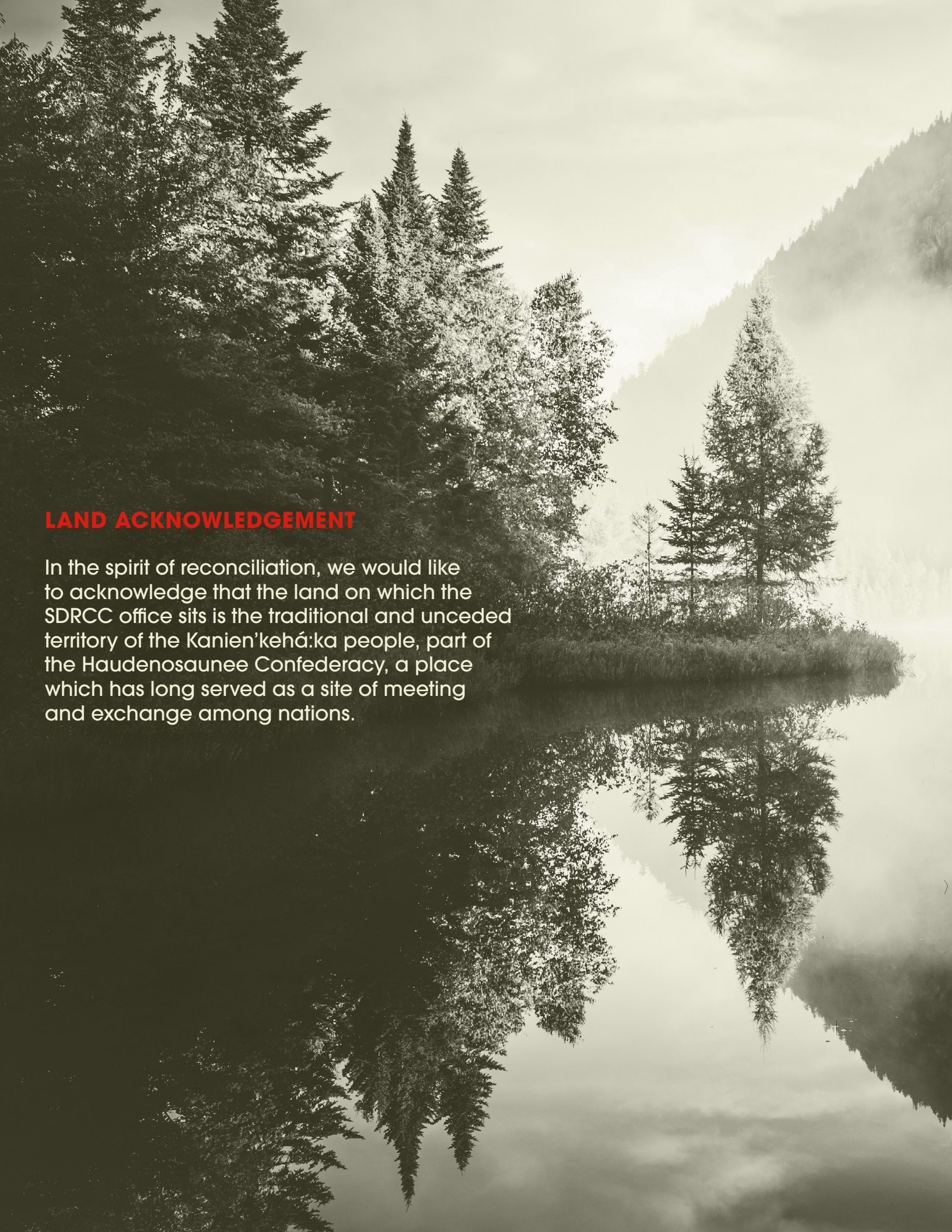




2025-26 SDRCC ANNUAL REPORT

From the Chairperson of the SDRCC
Alice Strachan / July 31, 2026



LAND ACKNOWLEDGEMENT

In the spirit of reconciliation, we would like to acknowledge that the land on which the SDRCC office sits is the traditional and unceded territory of the Kanien'kehá:ka people, part of the Haudenosaunee Confederacy, a place which has long served as a site of meeting and exchange among nations.



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About the Centre

The Sport Dispute Resolution Centre of Canada (the “Centre” or the “SDRCC”) was created in March 2003 by an Act of Parliament, the *Physical Activity and Sport Act* (the “Act”). The Board of Directors of the Centre (the “Board”) is composed of voluntary members and has the mandate to direct the Centre and oversee its activities. The members of the Board are appointed by the federal Minister responsible for sport.

This report reviews the operations and assesses the results of the activities of the Centre for the Period from April 1, 2025, to March 31, 2026 (the “Period”).

OUR MISSION

In accordance with Section 10 of the *Physical Activity and Sport Act*, which created the Centre, and to respond to the needs of sport community, our mission is to provide to the sport community a) a national alternative dispute resolution service for sport disputes; and b) expertise and assistance regarding alternative dispute resolution.

OUR VISION

A culture of fairness, integrity and respect is embraced in Canadian sport and beyond.

OUR VALUES

These foundational values guide and inspire our actions and decisions.

Collaboration – We actively foster collaboration within and outside our organization to leverage diverse perspectives and achieve collective goals.

Integrity – We constantly strive to earn our clients’ and partners’ trust through transparency, competence and high standards of ethical conduct.

Fairness – We are independent, impartial and respectful of all parties so our clients and partners can count on us to be fair.

Excellence – We achieve our mission by being efficient, accessible, professional and compassionate.

Human Rights – People are at the centre of what we do. As such we are committed to upholding and promoting human rights, ensuring that our actions and decisions contribute to a just and equitable society.

ORGANIZATION HISTORY AND PROFILE

The Centre was established to provide the Canadian sport community with tools to prevent and resolve sport-related disputes. Following extensive consultations and collaboration among key Canadian sport organizations, its interim predecessor, the ADRsportRED Program, was launched in January 2002 to provide national dispute resolution services.

After the *Physical Activity and Sport Act* received Royal Assent in March 2003, the Centre was formally established as an independent organization providing national alternative dispute resolution services for sport-related disputes. It began operations in April 2004, assumed responsibility for hearing doping cases in June 2004, and established the Safeguarding Tribunal in 2021 to hear disputes involving allegations of maltreatment.

In addition to the Tribunal’s activities, the Dispute Prevention Resource Centre provides the Canadian sport community with tools and resources to help prevent disputes and reduce their occurrence or severity.



Message from the Chairperson and Chief Executive Officer

The 2025–2026 fiscal year was an important year of transition for the Sport Dispute Resolution Centre of Canada.

It was first marked by the departure of Marie-Claude Asselin, who served as Chief Executive Officer of the SDRCC for more than 19 years. Under her leadership, the Centre became a respected organization, recognized for its professionalism, its independence, and the quality of its alternative dispute resolution services for sport-related disputes. She guided the Centre's growth and evolution with vision and rigour, while playing a decisive role in the creation of an unprecedented and innovative safe sport program. She leaves behind a healthy, strong organization that is ready to meet the challenges of the future. On behalf of the SDRCC's current and former team members, we wish to express our deep gratitude to her and extend our very best wishes for what lies ahead.

This year marked the end of the Abuse-Free Sport program and the transition to Sport Integrity Canada's Canadian Safe Sport Program. We sincerely thank everyone who contributed to this transition, as well as all partners who collaborated with commitment and professionalism throughout the process.

This transition was not without difficulty. It was particularly challenging to gradually say goodbye to a highly skilled team and exceptional colleagues. We are nevertheless confident that the values that guided the Abuse-Free Sport program, as well as those at the heart of safe sport, will continue to guide these individuals in their new roles and organizations. We hope that their expertise, sensitivity and commitment will continue to have a positive impact on the Canadian sport system.

To complete the final elements related to the Abuse-Free Sport program, we wish to acknowledge the financial support of Sport Canada and the Government of Canada. Thanks to this support, the SDRCC was able to complete the Sport Environment Assessments that remained outstanding, as well as the matters investigated by the Office of the Sport Integrity Commissioner. The Director and Deputy Director of Sanctions and Outcomes undertook an enormous amount of work to complete all final reports, while also advancing several matters before the SDRCC Safeguarding Tribunal.

Only a few active matters remain before various tribunals in Canada. Once they are concluded, we will be able to definitively turn the page on the Abuse-Free Sport program. We will do so with respect for the work accomplished, with gratitude toward those who contributed to it, and with a commitment to preserving the lessons learned.

Among the activities carried out over the past year, we wish to highlight the renewal of our roster of arbitrators and mediators. The addition of 27 new individuals brings the roster to 74 members. We renewed our lists of individuals with specialized experience and training, namely 19 members on the Doping Tribunal roster, 33 on the safe sport mediation roster, 22 on the Safeguarding Tribunal roster, and 19 on the Appeal Tribunal roster.

This renewal represents an important milestone in terms of representation, as gender parity has nearly been achieved, with a composition of 51% men and 49% women among roster members. This diversity of experience and perspective helps strengthen the quality, credibility and accessibility of our services.

On the Tribunal side, we are pleased to highlight the progressive integration of SDRCC decisions into the CanLII platform. This initiative makes our jurisprudence easier to find, consult and use by parties, representatives, researchers, and the broader sport and legal communities. CanLII is a leading tool in the Canadian legal sector, and the initial feedback received about this integration has been very positive.

For its part, the Dispute Prevention Resource Centre continued its education, awareness and support work with the sport community. Over the course of the year, 32 workshops or presentations were delivered to sport, legal and academic organizations. The SDRCC was also present at the AthletesCAN Forum, the 2025 Canada Games, the International Safe Sport Conference and the Diversity in Sport Conference, where our team hosted kiosks to share dispute prevention tools and resources.

The 2025–2026 fiscal year marks a step toward the future. As the SDRCC analyzes the ways in which it can contribute to the implementation of the Calls to Action of the Future of Sport in Canada Commission, we seek to better respond to the current needs of the Canadian sport community. Trust in sport depends in part on the ability of organizations to address disputes in a manner that is independent, timely, accessible and fair. The SDRCC has a central role to play in this regard.

The additional funding announced by the Government of Canada for the sport sector represents an important opportunity to modernize our services and better meet the expectations placed on the SDRCC in 2026. We have already begun work on the development of a new website and on a renewed strategy for the Resource Centre. We are also



undertaking an in-depth review of our activities to ensure that our services remain relevant, effective and adapted to the challenges facing the Canadian sport system.

We extend our hand to the entire Canadian sport community to help the SDRCC evolve with it and for it. Our ambition is clear: to continue offering independent, accessible and high-quality services, while contributing to a sport system that is fairer, safer and more worthy of trust.

We look to the future with optimism, humility and energy.

Alice Strachan

Chairperson of the Board of Directors

Francis Ménard

Chief Executive Officer

Board of Directors

The Board is appointed by the Minister responsible for sport. It reflects regional and cultural diversity and is representative of the Canadian sport system. The Board must include a minimum of three athletes*, a coach, a representative of a National Sport Organization and a representative of a Major Games Organization. Collectively, they demonstrate significant knowledge of the Canadian sport system, the nature of disputes that may arise, and expertise in alternative dispute resolution and the maintenance of an alternative dispute resolution system.

BOARD OF DIRECTORS AND COMMITTEE MEMBERSHIP (at July 31, 2026)

Alice Strachan (Georgetown, ON)
Chairperson of the Board of Directors
Chairperson, Executive Committee
(The Chairperson is an ex officio member of all committees except the Audit & Finance Committee)

Pierre Chabot (Lorraine, QC)
Chairperson, ADR Services Committee
Chairperson, Audit & Finance Committee
Executive Committee

Kevin Kelly (Calgary, AB)
Chairperson, Professional Conduct Committee
ADR Services Committee

Danielle Lappage (Vancouver, BC)
ADR Services Committee
Audit & Finance Committee

Richard Powers (Toronto, ON)
Audit & Finance Committee
Professional Conduct Committee

Francis Ménard (Montreal, QC)
Chief Executive Officer
(The CEO is an ex officio member of the Board and all committees)

Katie Damphouse (Waterloo, ON)
ADR Services Committee
Professional Conduct Committee

Heather Kemkaran-Antymnuik (Winnipeg, MB)
ADR Services Committee
Audit & Finance Committee

Dorianne Mullin (Dartmouth, NS)
Audit & Finance Committee
Executive Committee
** Served as Acting Chairperson from July 15 – October 14, 2025*

Jessica Vliegenthart (Kamloops, BC)
ADR Services Committee
Professional Conduct Committee

* The Centre is awaiting the appointment of three athlete representatives by the Secretary of State (Sport).

Board Members' biographies are available on the Centre's website: www.crdsc-sdrcc.ca

Staff

At the time of publication, the Centre has seven staff members, two of whom are part-time:

Francis Ménard
Chief Executive Officer

Tanya Gates
Director of Operations

Alexandra Lojen
Senior Manager, Tribunal

Liane Mendelsohn
Administrative Support
Consultant

Guillaume Boisseau
Case Manager

Ariane Lamoureux
Case Manager

Michael Vamelkin
IT Technician



Highlights from 2025–2026

ACHIEVING OUR OBJECTIVES:

PRIORITY AREA 1

OFFERING MEANINGFUL DISPUTE RESOLUTION SERVICES

1.1 Implement the 2025 Canadian Sport Dispute Resolution Code and update its annotated version

A Code Review Working Group, comprising current and former roster members, Board members, and SDRCC staff, conducted a comprehensive review and update of the Canadian Sport Dispute Resolution Code. Key revisions included updated definitions, integration of the Canadian Safe Sport Program, clearer language, a new competition manipulation provision in the Ordinary Tribunal Rules, the addition of a new article in the Safeguarding Tribunal Arbitration Rules, and updates to the Appeal Tribunal Rules. The 2025 Canadian Sport Dispute Resolution Code came into effect on April 1, 2025.

The SDRCC also assessed the continued relevance of the annotated version of the Code and prioritized more impactful research tools, including making SDRCC case law fully available and searchable through CanLII. This initiative will help parties, representatives, prospective clients, and other sport law stakeholders conduct more focused and effective legal research. Exploratory discussions are also underway with potential research partners to develop an AI-driven case law research tool.

1.2 Provide orientation and training to returning and newly selected roster members and deliver meaningful professional development at the 2025 Mediator and Arbitrator Conference

The SDRCC held its Mediator and Arbitrator Conference in Moncton, New Brunswick, in April 2025, providing a comprehensive orientation for new roster members and professional development for the full roster. Training covered a broad range of topics, including recent SDRCC jurisprudence, the 2025 Code, settlement agreement drafting, decision writing that protects anonymity, abuse of power and arbitrator recusal, mediation preparation, trauma-informed practice, inclusivity and unconscious bias, the experiences of athletes living with disabilities, support for unrepresented parties, WADA privacy and hearing standards, and emerging regulatory frameworks for safe sport and competition manipulation. Additional lunch-and-learn sessions focused on team selection and carding,

as well as human rights considerations in team selection disputes. A third lunch-and-learn session on neurodivergence in sport was planned in collaboration with the Canadian Centre for Mental Health in Sport and delivered early in the 2026–2027 fiscal year.

1.3 Provide dispute resolution services at the 2025 Canada Summer Games

Under its agreement with the Canada Games Council and the 2025 Canada Games Host Society, the SDRCC provided free, time-sensitive alternative dispute resolution services to Canada Games delegations and participants for Games-related disputes. Two disputes were referred to the SDRCC: a field-of-play protest, in which the arbitrator declined jurisdiction, and a maltreatment matter addressed through early resolution facilitation, which concluded with a consent settlement.

1.4 Migrate the online SDRCC jurisprudence database to CanLII, a non-profit organization managed by the Fed- eration of Law Societies of Canada, to provide efficient and open online access to SDRCC arbitral decisions

The SDRCC established a jurisprudence collection on CanLII and reviewed its publication process to ensure that all publication-ready decisions are released simultaneously on both the SDRCC jurisprudence database and CanLII. All public decisions from 2023, 2024 and 2025 have been added to CanLII, while historical decisions continue to be progressively added to the collection. A decision template aligned with CanLII's preferred formatting standards was introduced to support arbitrators and facilitate the efficient publication and accessibility of decisions.

PRIORITY AREA 2

BUILDING A SAFER AND FAIRER SPORT SYSTEM

2.1 Continue to provide meaningful dispute prevention education through the delivery of workshops and webinars

SDRCC staff delivered 32 presentations and workshops during the year including workshops on the causes of disputes and prevention strategies, identifying and avoiding conflicts of interest, negotiation and communication skills; and ten



sessions delivered through the Advanced Coaching Diploma program—four with CSI Calgary, three with CSI Ontario and three with INS Quebec. Sessions for college and university students in law and sport management programs were delivered as well as presentations at the ADR Institute of Ontario Annual Conference and the Council of Europe Anti-Doping Conference. The Centre participated in several sector events, including the AthletesCAN Forum, International Safe Sport Conference, Diversity in Sport Conference, 2026 Sport for Life Forum in Calgary, and an event at INS Québec, using its kiosk to share dispute prevention tools and resources. During the period, priority was given to roster lunch-and-learn sessions and workshops delivered upon request; as a result, no public webinars were offered.

2.2 Increase awareness and disseminate resources with the information kiosk at sport community events, including at the 2025 Canada Summer Games

Resource Centre staff were on site throughout the 2025 Canada Games in St. John's, Newfoundland and Labrador, providing participants with dispute prevention tools, information, and resources.

2.3 Assess sport organizations' education and prevention needs and, where applicable, collaborate to develop tailored educational initiatives and tools

The SDRCC developed two new educational resources for athletes: *Sport Dispute Prevention and Resolution for Athletes* and *Team Selection Guidelines and Tips for Athletes*. These tools were designed to help athletes better understand dispute prevention and resolution processes, as well as their rights and responsibilities in team selection matters.

A new Safe Sport section was also added to the SDRCC website to preserve access to key resources developed through the Abuse-Free Sport program, including policy templates on education and awareness, hiring and screening, and appropriate interactions, supported by an implementation guide for organizations at different levels of the sport system.

Thanks to special funding from Sport Canada, the SDRCC also carried out the monitoring phase of Sport Environment Assessments (SEA) in cycling, gymnastics, and wrestling to track progress in implementing the original SEA recommendations. In addition, six final reports from Abuse-Free Sport

Research Grant recipients were submitted in March 2026, with five more expected in March 2027; once finalized and translated, the reports will be published on the SDRCC website.

2.4 Modernize and enhance resource tools to be more accessible for parties to SDRCC dispute resolution proceedings

The SDRCC updated and developed several publications and online tools to improve access to information and services, including the interactive *Access to SDRCC Services* tool, a new flowchart outlining the jurisdiction of the SDRCC Safeguarding Tribunal, and a mediation and resolution facilitation preparation resource. The SDRCC website was also updated to simplify the language and information on the *File an Appeal* page and to revise the *NSO Appeal Policy* page. A comprehensive redesign of the website is now in the early stages of development.

2.5 Ensure that a responsive, efficient, and trauma-informed complaint management process is offered for complaints received by the OSIC prior to February 1, 2025

The operations of the Office of the Sport Integrity Commissioner (OSIC) were extended to July 31, 2025, to conclude cases received on or before January 31, 2025, and to minimize disruption for sport participants, particularly victims and survivors of maltreatment, during the transition to the Canadian Safe Sport Program. Before OSIC closed, all investigations were completed, investigation reports were reviewed, and 56 cases were transferred to the Director of Sanctions and Outcomes. Over the full duration of its operations, OSIC processed 708 cases, including 255 within Abuse-Free Sport jurisdiction, and conducted 229 investigations. Abuse-Free Sport legal aid services were also extended to July 31, 2025, providing free legal advice to 18 parties.

The SDRCC carried out a secure data migration of all relevant OSIC program information to the Canadian Safe Sport Program of Sport Integrity Canada, ensuring data integrity and confidentiality.



PRIORITY AREA 3

ENSURING ORGANIZATIONAL EXCELLENCE AND SUSTAINABILITY

3.1 Support the Minister in seeking volunteers to join the Centre's Board of Directors in 2025

To support governance continuity, the Board appointed interim Chairpersons for consecutive 90-day terms beginning July 15, 2025, pending the appointment of a Chairperson by the Secretary of State (Sport). In March 2026, the Secretary of State (Sport) renewed three of the four Board mandates that had been due for renewal in 2024 and appointed two new Board members. Another Board mandate was renewed, and the Chairperson was designated by the Secretary of State (Sport) in April 2026. Three athlete representative positions on the Board remain to be filled through the Government of Canada's ongoing selection process.

3.2 Provide orientation for Board members to be appointed and facilitate the transition of leadership

Orientation and onboarding sessions were conducted for the two newly appointed Board members, and additional governance training is planned for the full Board.

3.3 Continue to promote a respectful working environment for employees, volunteers and dispute resolution professionals

Following the resignation of the Centre's Chief Executive Officer, an external human resources firm conducted a recruitment and selection process in collaboration with a Board-appointed selection committee, resulting in the appointment of a new Chief Executive Officer in fall 2025. Staffing levels declined significantly during the period, with 14 positions eliminated following the conclusion of the Abuse-Free Sport Program, along with one Tribunal position, one Resource Centre position, and one administrative position all of which were cut due to budget reductions.

Several initiatives identified in the Equity, Diversity and Inclusion Action Plan were advanced during the year. At the 2025 SDRCC Mediator and Arbitrator Conference, a panel featuring three para-athletes explored the experiences of

athletes living with disabilities. SDRCC staff, Board members, and roster members benefited from a lunch-and-learn session on neurodivergence in sport, an anti-racism in sport leadership session and a screening of *Sidelined: Colour of the Game*, in collaboration with Anti-Racism in Sport Canada, are planned. The accessiBe plugin on the SDRCC website was renewed to support alignment with the World Wide Web Consortium's Web Content Accessibility Guidelines 2.2 at the AA level and provide accessibility profiles for users with a range of visual, cognitive, neurological, and motor disabilities.

Key technologies used by staff, including email management, internal communications, servers and file hosting, and telephone systems, were modernized and optimized to improve efficiency and reliability.

The Centre maintained the services of its independent third party and has not been advised of any concern or complaint reported to it during the Period.

3.4 Provide training on the prevention of abuse, harassment, and maltreatment to all employees, volunteers and consultants upon engagement and offer refresher training as needed

At the 2025 SDRCC Mediator and Arbitrator Conference, roster members, Board members, and staff participated in expert-led sessions addressing safe sport issues relevant to their respective roles. Topics included emerging standards related to inclusivity and unconscious bias in proceedings, as well as trauma-informed practices and the importance of understanding and respecting the perspectives of victims and survivors. A range of professional development and certification opportunities, including Respect by Headversity training in Mental Health Foundations, Mental Health Foundations for Leaders, Respect in the Workplace, and Respect in Sport for Activity Leaders, as well as Commit to Kids training through the Canadian Centre for Child Protection continues to be offered to staff. Additional safe sport training will be offered to new Board members once the three vacant athlete representative positions have been filled.

3.5 Ensure that the Centre's policies remain current and comply with the Act, its by-laws and any agreements to which the SDRCC is a party

The SDRCC bylaws were updated and approved by Board resolution in April 2025, to align with the *Physical Activity and Sport Act* and to clarify that Board members who apply for a second term may continue to serve until the Minister has considered their applications. The Professional Conduct, Privacy, Official Languages, Conflict of Interest, and Discipline and Complaint Management policies were reviewed and updated.

The Centre's 2024–2025 Annual Report was delivered to the Secretary of State (Sport) in July 2025 and its Annual Public Meeting was held virtually on September 10, 2025.

The *Regroupement Loisir et Sport du Québec (RLSQ)*, a not-for-profit organization primarily servicing sport organizations, provided bookkeeping services for the Centre during the Period. The firm Baker Tilly audited the accounts and financial transactions of the Centre and submitted its written report to the Audit and Finance Committee of the Centre on June 15, 2026. The Auditor's Report was approved by the Board on June 19, 2026.

The Independent Auditor's Report, presented on page 22 of this report, states that the financial statements present fairly, in all material respects, the Centre's financial position as at March 31, 2026, and its results of operations and cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations. The notes to the financial statements also indicate that the Centre relies primarily on cash flow from government funding to meet its obligations.

Sport Canada's core contribution to the Centre for the Period was **\$1,515,000** and deferred government contributions of **\$12,999** are recognized. The approved financial statements show related expenses of **\$1,594,793** broken down as follows:

- **\$149,385** for administration, including office, accounting, communication, travel and general administration;
- **\$45,239** for governance and compliance;
- **\$59,234** for official languages requirements, including the cost of translation for the Centre's documents and rulings;

- **\$411,227** for operations and programming, including the administration of cases, training for mediators and arbitrators, education and outreach; and
- **\$929,708** for human resources, including professional development as well as salaries and benefits for the Centre's staff.

Core expenses include \$15,000 for special projects related to equity, diversity and inclusion.

A deficit of **\$59,776** was recorded in the Core funding block for the Period. Under an agreement with Sport Canada, it will be absorbed in the 2026–2027 budget.

Sport Canada's above reference level contribution to the Abuse-Free Sport Program for the Period was **\$1,808,028** of which deferred government contributions of **\$327,733** are recognized and an amount of **\$75,000** is receivable. The approved financial statements show related expenses of **\$1,808,028** broken down as follows:

- **\$162,434** for administration, including office, accounting, communication, general administration and amortization mainly for the Consent Database Platform;
- **\$3,000** for governance and compliance;
- **\$28,301** for official languages requirements, including the cost of translation for the Abuse-Free Sport Program's documents and reports;
- **\$891,877** for operations and programming, including the Abuse-Free Sport Helpline, Sport environment assessments, complaint management, legal services, education and outreach;
- **\$119,790** for research on safe sport; and
- **\$602,626** for human resources, including professional development, salaries and benefits for the Abuse-Free Sport Program staff.

There is no excess of revenues over expenses for the Abuse-Free Sport Program.



A total of **\$1,112,176** was refunded to the Abuse-Free Sport Program Signatories when the program closed on July 31, 2025.

The Centre generated **\$24,290** in independent revenues for the Period.

As required by Section 32 of the Act, the Corporate Plan for the 2026–2027 fiscal year was delivered in electronic format to the Secretary of State (Sport) by March 1, 2026. The plan indicated that the Centre's strategic priorities for 2024–2028 would include: (1) offering meaningful dispute resolution services; (2) building a safer and fairer sport system; and (3) ensuring organizational excellence and sustainability.

The Corporate Plan presented a budget that included core expenditures of \$1,550,000. The projected expenditures included: \$199,507 for administration, \$31,500 for governance, \$43,960 for official languages, \$421,586 for standard services, \$1,370 for safety in sport and \$852,077 for human resources.

During the Period, the Centre complied with its legislative and contractual obligations.



Dispute Resolution Secretariat Activities in 2025–2026

There were 77 new cases filed during the Period, originating from 35 different sports. The Ordinary Tribunal received 46 new requests, including seven urgent team selection matters related to the 2026 Olympic Winter Games.

Among these cases, 12 were settled by consent agreement of the parties, for an overall settlement rate of 26%; 21 were resolved by way of arbitration; seven requests were withdrawn; six cases were closed without a resolution being reached. The average duration of ordinary cases was 51 days, irrespective of the dispute resolution method used.

Four new cases involving anti-doping rule violation assertions were referred to the Doping Tribunal; one case was decided by arbitration, two cases were resolved by a results management agreement between the athletes and Sport Integrity Canada, formerly known as the Canadian Centre for Ethics in Sport (CCES), and in one case the athlete failed to challenge the violation assertion. The average duration of cases in the Doping Tribunal was 114 days. Services under the Doping Legal Aid program were requested by one athlete after being notified of an asserted anti-doping rule violation carrying a period of ineligibility of four or more years.

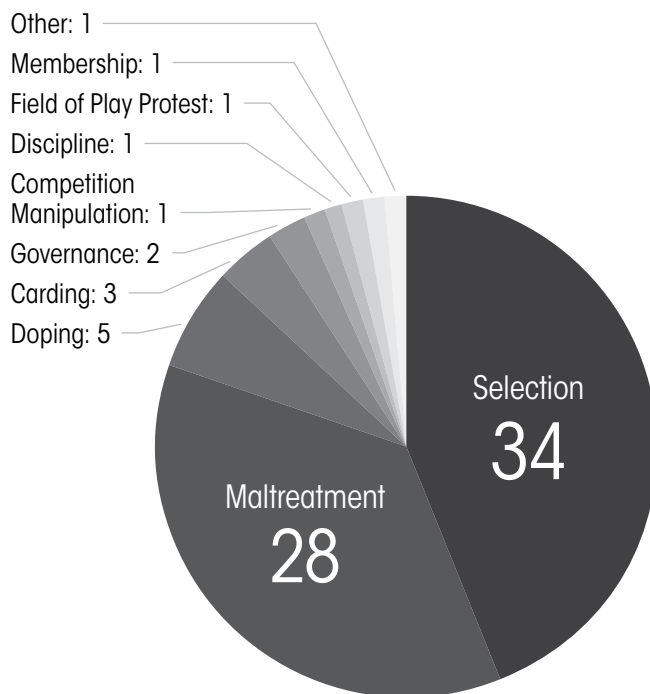
The Safeguarding Tribunal received 24 requests including three from the Canadian Safe Sport Program (CSSP), 10 challenges of decisions by the Director or Deputy Director of Sanctions and Outcomes from the Abuse-Free Sport Program and 11 matters stemming from challenges of sport organizations' independent third-party decisions that were heard on a fee-for-service basis. Among those Safeguarding cases, 19 were resolved through arbitration and four were withdrawn. The average duration of cases in the Safeguarding Tribunal was 98 days, except for one matter which remains in progress at the time of publishing.

Two decisions of the Safeguarding Tribunal were brought before the Appeal Tribunal during the Period. Of those appeals, one was denied, and one was withdrawn. One decision of the Doping Tribunal was appealed and remains in progress.



TYPE OF DISPUTE

The types of disputes brought before the Centre were as follows:



DISPUTES PER SPORT

Multiple requests were submitted from the following sports:

SPORT	NUMBER OF CASES
Hockey	10
Cycling.....	6
Bobsleigh.....	5
Gymnastics.....	5
Alpine ski	4
Archery	4
Cross country	3
Figure skating.....	3
Volleyball	3
Wrestling.....	3
Athletics.....	2
Baseball.....	2
Canoe-kayak	2
Equestrian sport	2
Judo	2
Para-alpine ski	2

Sports from which only one dispute was submitted were: Badminton, Fencing, Field hockey, Freestyle ski, Golf, Karate, Para athletics, Powerlifting, Rowing, Sailing, Skeleton, Snowboard, Soccer, Swimming, Taekwondo, Triathlon, Water polo, Weightlifting, and Wheelchair basketball.

Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **Synopsis of cases before the ORDINARY TRIBUNAL** (from April 1, 2025, to March 31, 2026)

The Ordinary Tribunal serves as a final appeal mechanism for sports-related decisions rendered by organizations that, through the normal course, are subject to an internal appeal. It most often deals with team selection and athlete carding, but it also is used to resolve disputes pertaining to eligibility, general discipline, governance, and many others.

Case Number	Type of request	Sport	Type of dispute	Arbitrator or Mediator	Length of proceeding	Result
SDRCC 23-0665	Arbitration	Hockey	Maltreatment	Janice Johnston	849 days	Request denied
SDRCC 23-0685	Arbitration	Hockey	Maltreatment	Jeffrey Palamar	(November 27, 2023)	In progress
SDRCC 24-0753	Resolution Facilitation	Canoe-kayak	Governance	Hugh McCall	262 days	Termination of RF
SDRCC 24-0755	Arbitration	Hockey	Maltreatment	Carol Roberts	278 days	Request granted
SDRCC 25-0767	Arbitration	Hockey	Maltreatment	Jeffrey Palamar	177 days	Request denied
SDRCC 25-0768	Arbitration	Hockey	Maltreatment	Jeffrey Palamar	177 days	Request denied
SDRCC 25-0769	Arbitration	Taekwondo	Selection	Janie Soublière	4 days	Request denied
SDRCC 25-0770	Med/Arb	Rowing	Selection	Carol Roberts	9 days	Consent/ Settlement
SDRCC 25-0771	Early RF	Cross country ski	Selection	Hélène de Kovachich	21 days	No settlement
SDRCC 25-0772	Early RF	Cross country ski	Selection	Paul Singh	48 days	No settlement
SDRCC 25-0773	Arbitration	Wrestling	Maltreatment	Gordon Peterson Patrice Brunet	207 days	Request withdrawn
SDRCC 25-0774	Arbitration	Alpine ski	Selection	Patrick Zakaria	29 days	Consent/ Settlement
SDRCC 25-0775	Arbitration	Badminton	Competition manipulation	Tiffany Paulsen (jurisdictional)	159 days	Request withdrawn
SDRCC 25-0776	Med/Arb	Para-alpine ski	Selection	Janice Johnston	77 days	Request withdrawn
SDRCC 25-0777	Med/Arb	Para-alpine ski	Selection	Janice Johnston	52 days	Request withdrawn
SDRCC 25-0778	Arbitration	Volleyball	Selection	Brian Conway	17 days	Request denied



Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **Synopsis of cases before the ORDINARY TRIBUNAL** (from April 1, 2025, to March 31, 2026)

Case Number	Type of request	Sport	Type of dispute	Arbitrator or Mediator	Length of proceeding	Result
SDRCC 25-0779	Arbitration	Sailing	Field of Play Protest	Peter Lawless	11 days	Jurisdiction Denied
SDRCC 25-0780	Arbitration	Cycling	Selection	Richard Pound	2 days	Request denied
SDRCC 25-0781	Med/Arb	Cycling	Selection	James Minns	25 days	Request denied
SDRCC 25-0782	Resolution Facilitation	Baseball	Governance	Leanne Young	142 days	RF completed
SDRCC 25-0783	Arbitration	Archery	Selection	Darlene Doiron	8 days	Consent/ Settlement
SDRCC 25-0784	Med/Arb	Cycling	Selection	James Oakley	29 days	Request withdrawn
SDRCC 25-0785	Early RF	Swimming	Maltreatment	Carol Roberts	5 days	Consent/ Settlement
SDRCC 25-0786	Arbitration	Cycling	Selection	Praveen Sandhu	34 days	Request granted
SDRCC 25-0787	Arbitration	Archery	Selection	Ambrosia Varaschin	329 days	Request granted
SDRCC 25-0788	Arbitration	Gymnastics	Selection	David Merrigan	3 days	Request denied
SDRCC 25-0789	Resolution Facilitation	Field hockey	Governance	Jenny Ho	21 days	RF completed
SDRCC 25-0790	Arbitration	Bobsleigh	Discipline	Laurie Sherry	67 days	Consent/ Settlement
SDRCC 25-0791	Arbitration	Bobsleigh	Selection	Laurie Sherry	67 days	Consent/ Settlement
SDRCC 25-0792	Resolution Facilitation	Cycling	Others	Marie-Claire Belleau	38 days	No settlement
SDRCC 25-0793	Arbitration	Gymnastics	Carding	Janie Soublière	122 days	Request denied
SDRCC 25-0794	Arbitration	Gymnastics	Carding	Janie Soublière	121 days	Request denied
SDRCC 25-0795	Med/Arb	Cross country ski	Selection	Carol Roberts	27 days	Consent/ Settlement
SDRCC 26-0796	Arbitration	Soccer	Membership	Jeffrey Palamar (jurisdictional)	26 days	Jurisdiction Denied

Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **Synopsis of cases before the ORDINARY TRIBUNAL** (from April 1, 2025, to March 31, 2026)

Case Number	Type of request	Sport	Type of dispute	Arbitrator or Mediator	Length of proceeding	Result
SDRCC 26-0797	Arbitration	Snowboard	Selection	J.J. McIntyre	8 days	Request denied
SDRCC 26-0798	Arbitration	Bobsleigh	Selection	Ryan Goldvine	4 days	Request denied
SDRCC 26-0799	Arbitration	Bobsleigh	Selection	David Merrigan	4 days	Request denied
SDRCC 26-0800	Arbitration	Freestyle ski	Selection	Carol Roberts	3 days	Request denied
SDRCC 26-0801	Arbitration	Skeleton	Selection		9 days	Request withdrawn
SDRCC 26-0802	Arbitration	Bobsleigh	Selection	David Merrigan	3 days	Request denied
SDRCC 26-0803	Early RF	Athletics	Selection	Jonathan Fidler	55 days	Consent/ Settlement
SDRCC 26-0804	Arbitration	Gymnastics	Carding	Kimberly Cork	78 days	Consent/ Settlement
SDRCC 26-0805	Med/Arb	Figure skating	Selection	Carol Roberts	15 days	Request denied
SDRCC 26-0806	Early RF	Canoe-kayak	Selection	Hugh McCall	84 days	Consent/ Settlement
SDRCC 26-0807	Arbitration	Alpine ski	Selection	Brian Conway	6 days	Request denied
SDRCC 26-0808	Arbitration	Wrestling	Selection	Paul Godin	12 days	Request withdrawn
SDRCC 26-0809	Early RF	Baseball	Selection	Allan Stitt	71 days	Consent/ Settlement
SDRCC 26-0810	Arbitration	Archery	Selection	Ambrosia Varaschin	147 days	Request granted
SDRCC 26-0811	Arbitration	Alpine ski	Selection	Jonathan Fidler	48 days	Request denied
SDRCC 26-0812	Arbitration	Alpine ski	Selection	Jonathan Fidler	48 days	Request denied
SDRCC 26-0813	Early RF	Golf	Selection	Larry Banack	43 days	RF completed
SDRCC 26-0814	Med/Arb	Gymnastics	Selection	Matthew Wilson	8 days	Consent/ Settlement



Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA **Synopsis of cases before the DOPING TRIBUNAL** (from April 1, 2025, to March 31, 2026)

The Doping Tribunal serves as the first instance for the adjudication of doping violations asserted by Sport Integrity Canada against Canadian athletes or other persons. It is also the division responsible for ruling on challenges of provisional suspensions imposed by Sport Integrity Canada.

Case Number	Type of request	Sport	Type of dispute	Arbitrator	Length of proceeding	Result
SDRCC DT 25-0378	Arbitration	Weightlifting	Doping	Patrice Brunet	340 days	Sanction: 4-Year Ineligibility
SDRCC DT 25-0381	Arbitration	Powerlifting	Doping		16 days	Results Management Agreement
SDRCC DT 25-0382	Arbitration	Volleyball	Doping		30 days	Deemed Waiver
SDRCC DT 25-0383	Arbitration	Para athletics	Doping		212 days	Agreement on consequences
SDRCC DT 25-0384	Arbitration	Wrestling	Doping	Carol Roberts	199 days	Sanction: 2-Year Ineligibility

Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA Synopsis of cases before the **SAFEGUARDING TRIBUNAL** (from April 1, 2025, to March 31, 2026)

The Safeguarding Tribunal serves as the first instance for hearings pertaining to violations and sanctions for maltreatment, including harassment, abuse and discrimination. Its rules allow for procedural accommodations to protect victims and vulnerable witnesses.

Case Number	Type of request	Sport	Type of dispute	Arbitrator or Mediator	Length of proceeding	Result
SDRCC ST 24-0013	Arbitration	Figure skating	Maltreatment	Peter Lawless	(March 5, 2024)	In progress
SDRCC ST 24-0042	Mediation	Fencing	Maltreatment	Patrick Zakaria	230 days	Consent/ Settlement
SDRCC ST 25-0051	Arbitration	Redacted	Maltreatment	Aaron Ogletree	1 day	Request denied
SDRCC ST 25-0052	Arbitration	Hockey	Maltreatment	Jeffrey Palamar	90 days	Request granted
SDRCC ST 25-0053	Arbitration	Hockey	Maltreatment	Matthew Wilson	249 days	Request denied
SDRCC ST 25-0054	Arbitration	Hockey	Maltreatment	David Bennett	93 days	Request granted
SDRCC ST 25-0055	Arbitration	Equestrian sport	Maltreatment	Janie Soublière	227 days	Request granted
SDRCC ST 25-0056	Arbitration	Karate	Maltreatment	Janie Soublière	39 days	Request denied
SDRCC ST 25-0057	Arbitration	Judo	Maltreatment	Robert Wickett	59 days	Request denied
SDRCC ST 25-0058	Arbitration	Hockey	Maltreatment	Simon Blais	60 days	Request denied
SDRCC ST 25-0059	Arbitration	Cycling	Maltreatment	Janie Soublière	84 days	Request withdrawn
SDRCC ST 25-0060	Arbitration	Figure skating	Maltreatment	Peter Lawless	(September 5, 2025)	In progress
SDRCC ST 25-0061	Arbitration	Hockey	Maltreatment	Carol Roberts	72 days	Request denied
SDRCC ST 25-0062	Arbitration	Equestrian sport	Maltreatment	David Bennett	111 days	Request denied
SDRCC ST 25-0063	Arbitration	Athletics	Maltreatment	Janie Soublière	13 days	Request withdrawn
SDRCC ST 25-0064	Arbitration	Redacted	Maltreatment	Peter Lawless	92 days	Request granted



Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
Synopsis of cases before the SAFEGUARDING TRIBUNAL
(from April 1, 2025, to March 31, 2026)

Case Number	Type of request	Sport	Type of dispute	Arbitrator or Mediator	Length of proceeding	Result
SDRCC ST 25-0065	Arbitration	Hockey	Maltreatment	Jay Sengupta	205 days	Request denied
SDRCC ST 26-0066	Arbitration	Hockey	Maltreatment	Jeffrey Palamar	145 days	Request denied
SDRCC ST 26-0067	Arbitration	Water polo	Maltreatment	Wilma Shim	145 days	Request denied
SDRCC ST 26-0068	Arbitration	Redacted	Maltreatment	David Merrigan	81 days	Request granted
SDRCC ST 26-0069	Arbitration	Hockey	Maltreatment	Paul Singh	133 days	Request granted
SDRCC ST 26-0070	Arbitration	Judo	Maltreatment	Aaron Ogletree	43 days	Request withdrawn
SDRCC ST 26-0071	Arbitration	Wheelchair basketball	Maltreatment	Janie Soublière	111 days	Request denied
SDRCC ST 26-0072	Arbitration	Triathlon	Maltreatment	David Bennett	86 days	Request withdrawn
SDRCC ST 26-0073	Arbitration	Hockey	Maltreatment	Matthew Wilson	70 days	Request granted
SDRCC ST 26-0074	Arbitration	Hockey	Maltreatment	Matthew Wilson	59 days	Request denied

Tribunal Statistics 2025–2026

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
Synopsis of cases before the APPEAL TRIBUNAL
(from April 1, 2025, to March 31, 2026)

The Appeal Tribunal hears appeals of SDRCC doping-related decisions, while also serving as an appeal mechanism for Safeguarding Tribunal decisions that pertain to sanctions.

Case Number	Division	Type of request	Sport	Type of dispute	Arbitrator	Length of proceeding	Result
SDRCC DAT 26-0020	Appeal (Doping)	Arbitration	Weightlifting	Doping	Janie Soublière	(March 24, 2026)	In progress
SDRCC SAT 25-0003	Appeal (Safeguarding)	Arbitration	Volleyball	Maltreatment		42 days	Appeal withdrawn
SDRCC SAT 25-0004	Appeal (Safeguarding)	Arbitration	Redacted	Maltreatment	Aaron Ogletree, Peter Lawless & Janie Soublière	286 days	Appeal denied



Arbitrators and Mediators Appointed until April 30, 2029, by Province

ALBERTA

Brian Conway (Arbitrator)
Matthew Letkeman (Mediator)
Wilma Shim (Arbitrator)
Leanne Young (Mediator / Arbitrator)

BRITISH COLUMBIA

Kathleen Duffield (Mediator)
Stephanie Fabbro (Mediator)
Paul Denis Godin (Mediator)
Ryan Goldvine (Arbitrator)
Nicholas Greer (Mediator)
Jenny Ho (Mediator / Arbitrator)
Rose Keith (Mediator)
Peter Lawless (Arbitrator)
Hugh McCall (Mediator)
J.J. McIntyre (Arbitrator)
Carol Roberts (Mediator / Arbitrator)
Praveen Sandhu (Arbitrator)
Paul Singh (Mediator / Arbitrator)
Ashley Syer (Mediator)
Robert Wickett (Arbitrator)

MANITOBA

Kimberly Cork (Mediator)
Jeffrey Palamar (Arbitrator)
Jennifer Schulz (Mediator)

NEW BRUNSWICK

Darlene Doiron (Mediator)

NEWFOUNDLAND AND LABRADOR

James Oakley (Mediator / Arbitrator)

NOVA SCOTIA

David Merrigan (Arbitrator)
Melanie Petrunia (Arbitrator)

ONTARIO

Bruce Ally (Mediator)
Larry Banack (Mediator)
David Bennett (Mediator / Arbitrator)
Roger Bilodeau (Arbitrator)
Jonathan Fidler (Mediator / Arbitrator)

Dana Hirsh (Mediator / Arbitrator)
Janice Johnston (Mediator / Arbitrator)
Kumail Karimjee (Mediator / Arbitrator)
Chloe Lester (Mediator / Arbitrator)
Anne McGrath (Mediator)
Richard H. McLaren (Arbitrator)
James Minns (Mediator / Arbitrator)
Marcel Mongeon (Mediator / Arbitrator)
Aaron Ogletree (Mediator / Arbitrator)
Angela Peco (Arbitrator)
Gordon E. Peterson (Mediator / Arbitrator)
Treena Reilkoff (Mediator)
Jay Rudolph (Mediator)
Nadini Sankar-Peralta (Mediator / Arbitrator)
Jay Sengupta (Arbitrator)
Laurie Sherry (Mediator)
Anne Sone (Mediator)
Allan Stitt (Mediator / Arbitrator)
Matthew Wilson (Mediator / Arbitrator)

QUEBEC

Marie-Claire Belleau (Mediator)
Simon Blais (Mediator / Arbitrator)
Patrice M. Brunet (Arbitrator)
Andrea Carska-Sheppard (Mediator / Arbitrator)
Céline Chopin (Mediator)
Sarah Daitch (Mediator)
Hélène de Kovachich (Mediator)
L. Yves Fortier (Mediator / Arbitrator)
Annie Lespérance (Arbitrator)
Peter Moraitis (Mediator)
Clarisse N'Kaa Batera (Mediator)
Éric Ouellet (Mediator / Arbitrator)
Richard W. Pound (Arbitrator)
Marianne Saroli (Arbitrator)
Janie Soublière (Arbitrator)
David Ward (Mediator)
Patrick Zakaria (Mediator)

SASKATCHEWAN

Kristin Anderson (Mediator)
Maria Fortugno (Mediator)
Tim Nickel (Mediator)
Charmaine Panko (Mediator / Arbitrator)
Tiffany Paulsen (Arbitrator)
Ambrosia Varaschin (Arbitrator)

Director of Sanctions and Outcomes Activities

The Office of the Director of Sanctions and Outcomes (DSO) remained active during the Period to fulfill its responsibilities in relation to cases referred by the Office of the Sport Integrity Commissioner (OSIC) before OSIC ceased operations on July 31, 2025. Its work included reviewing investigation reports, rendering decisions on violations and sanctions, considering interim measures, participating in mediations, and responding to challenges brought before the SDRCC Safeguarding Tribunal.

During the 2025–2026 fiscal year, the office of the DSO:

- imposed provisional measures in one case;
- rendered final decisions on violations in 76 cases;
- appeared in 10 cases before the Safeguarding Tribunal to defend challenges of violations and/or sanctions;
- appeared in two cases before the Safeguarding Appeal Tribunal;
- took part in five mediations and, among those, approved three settlement agreements reached by the parties.

Statistics from April 1, 2025 to March 31, 2026

Type of Case	Number of Cases Referred	DSO Decision*	Challenged by a Party	Final Outcome*
Decisions on Provisional Measures	1	1 (100%) Imposed	0 Challenged by the Respondent	N/A
Decisions on Violations and Sanctions	76	76 (100%)	10 (13%)	3 (30%) Maintained 2 (20%) Varied / Overturned 4 (40%) Settled / Withdrawn / Other 1 In progress
Mediations	5	-	-	3 (60%) Settled 2 (40%) Not settled

* Other cases were either sent back to investigation, withdrawn or abandoned by the requesting party.

Acting for the DSO office are Dasha Peregoudova (Director) and David Kellerman (Deputy Director).

Baker Tilly Montréal S.E.N.C.R.L. / LLP
606, rue Cathcart, Bureau 200
Montréal, QC
Canada H3B 1K9

T: 514.866.8553
F: 514.866.8469

montréal@bakertilly.ca
www.bakertilly.ca

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Sport Dispute Resolution Centre of Canada

Opinion

We have audited the financial statements of **Sport Dispute Resolution Centre of Canada**, which comprise the statement of financial position as at March 31, 2026, and the statements of changes in net assets, revenues and expenditures (Schedule A) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2026, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report thereon

Management is responsible for the other information. The other information comprises:

- ♦ The information, other than the financial statements and our auditor's report thereon, in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

AUDIT • FISCALITÉ • SERVICES-CONSEILS

Baker Tilly Montréal S.E.N.C.R.L. / LLP, qui exerce ses activités sous le nom de Baker Tilly Montréal est membre de la Coopérative Baker Tilly Canada, qui fait partie du réseau mondial Baker Tilly International Limited. Les membres de la Coopérative Baker Tilly Canada et de Baker Tilly International Limited sont tous des entités juridiques distinctes et indépendantes.

INDEPENDENT AUDITOR'S REPORT (cont'd.)

The Annual Report is expected to be made available to us after the date of this auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- ♦ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ♦ Obtain an understanding of internal control relevant to the audit 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 organization's internal control.
- ♦ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT (cont'd.)

- ♦ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- ♦ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly Montréal S.E.N.C.R.L./LLP ¹

Montréal, Québec
June 19, 2026

¹CPA auditor, public accountancy permit No. A114616

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	2026	2025
ASSETS		
Current		
Cash (Note 3)	\$ 439,494	\$ 2,033,652
Accounts receivable (Note 4)	62,845	540,155
Prepaid expenses and deposits	56,319	150,148
	<u>558,658</u>	<u>2,723,955</u>
Prepaid expenses and deposits	26,262	26,262
Capital assets (Note 5)	83,968	103,077
Intangible assets (Note 6)	-	95,011
	<u>\$ 668,888</u>	<u>\$ 2,948,305</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 301,475	\$ 1,058,905
Reimbursement of excess contribution payable (Note 7)	-	15,180
Current portion of deferred revenue (Note 8)	44,292	398,954
	<u>345,767</u>	<u>1,473,039</u>
Deferred revenue (Note 8)	66,320	81,148
	<u>412,087</u>	<u>1,554,187</u>
NET ASSETS		
Invested in capital assets	7,822	8,885
Unrestricted	248,979	1,385,233
	<u>256,801</u>	<u>1,394,118</u>
	<u>\$ 668,888</u>	<u>\$ 2,948,305</u>

APPROVED ON BEHALF OF THE BOARD:

Director

Director

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2026

	2026		
	Invested in capital assets	Unrestricted	Total
Balance, beginning of year	\$ 8,885	\$ 1,385,233	\$ 1,394,118
Deficiency of revenues over expenditures for the year	(114,120)	(1,023,197)	(1,137,317)
Deferred revenue recognized related to capital asset acquisitions	113,057	(113,057)	-
Balance, end of year	\$ 7,822	\$ 248,979	\$ 256,801
	2025		
	Invested in capital assets	Unrestricted	Total
Balance, beginning of year	\$ 9,121	\$ 1,583,798	\$ 1,592,919
(Deficiency) excess of revenues over expenditures for the year	(304,157)	105,356	(198,801)
Deferred revenue recognized related to capital asset acquisitions	303,921	(303,921)	-
Balance, end of year	\$ 8,885	\$ 1,385,233	\$ 1,394,118

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF REVENUES AND EXPENDITURES (SCHEDULE A)
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
Revenues		
Government contributions (Note 9)	\$ 3,336,027	\$ 5,472,826
(Refunds of) signatories' membership (Note 10)	(1,112,176)	1,486,812
Independent	283,231	999,354
Interest	22,238	54,916
	<u>2,529,320</u>	<u>8,013,908</u>
Expenditures		
Administration		
Office	52,641	51,919
Insurance	52,840	67,312
Professional services	43,668	84,386
Professional development	385	-
Communication and promotions	296	6,854
Telecommunication	16,306	18,102
Information technology	1,844	3,258
Events, travel, and meals	29,464	9,797
Benefits	444	-
(Refund of) interest, bank charges, and penalties	(120)	121
Amortization	113,983	308,961
	<u>311,751</u>	<u>550,710</u>
Governance		
Professional services	19,500	22,600
Events, travel, and meals	13,993	18,229
Insurance	10,864	9,244
Communication and promotions	4,161	4,379
Telecommunication	-	67
Office	121	20
Benefits	-	1,796
	<u>48,639</u>	<u>56,335</u>
Human resources		
Salaries	1,159,425	2,089,718
Benefits	111,288	316,110
Professional services	7,035	56,608
Contractors	247,103	603,796
Events, travel, and meals	-	28,254
Professional development	7,483	19,262
Office	-	470
	<u>1,532,334</u>	<u>3,114,218</u>

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF REVENUES AND EXPENDITURES (SCHEDULE A) (cont'd.)
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
Official languages		
Translation for tribunal	53,008	48,447
General translation	31,016	48,246
Interpretation	6,875	2,226
Professional development	840	4,200
	91,739	103,119
Operations		
Professional services	1,319,054	4,027,340
Communication and promotions	4,500	7,264
Events, travel, and meals	114,354	67,108
Telecommunication	3,005	4,479
Information technology	38,154	45,388
Office	1,609	18
Interest, bank charges, and penalties	521	475
Professional development	9,945	750
Insurance	40,557	-
Benefits	-	310
Amortization	137	196
	1,531,836	4,153,328
Research		
Professional services	150,338	326,446
Events, travel, and meals	-	56,013
Communication and promotions	-	3,799
Office	-	271
	150,338	386,529
	3,666,637	8,364,239
Deficiency of revenues over expenditures before recovery of excess contribution	(1,137,317)	(350,331)
Recovery of excess contribution	-	151,530
Deficiency of revenues over expenditures for the year (Note 11)	\$ (1,137,317)	\$ (198,801)

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
Cash flows from operating activities		
Deficiency of revenues over expenditures for the year	\$ (1,137,317)	\$ (198,801)
Adjustments for		
Amortization of capital assets	19,109	24,123
Amortization of intangible assets	<u>95,011</u>	<u>285,034</u>
	(1,023,197)	110,356
Net change in non-cash working capital items		
Decrease in accounts receivable	477,310	410,796
Decrease in prepaid expenses and deposits	93,829	725
Decrease in accounts payable and accrued liabilities	(757,430)	(352,227)
Decrease in reimbursement of excess contribution	(15,180)	(1,648,472)
Decrease in deferred revenue	<u>(369,490)</u>	<u>(1,077,879)</u>
Decrease in cash	(1,594,158)	(2,556,701)
Cash, beginning of year	<u>2,033,652</u>	<u>4,590,353</u>
Cash, end of year	<u>\$ 439,494</u>	<u>\$ 2,033,652</u>

See accompanying notes

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2026

1. Nature of operations

Sport Dispute Resolution Centre of Canada ("SDRCC") was incorporated under the *Physical Activity and Sport Act* of Canada (S.C. 2003, c.2) on March 19, 2003 as a not-for-profit corporation without share capital and without pecuniary gain to its members.

SDRCC may be designated under the following names:

In French - Centre de Règlement des Différends Sportifs du Canada

In English - Sport Dispute Resolution Centre of Canada

Mission of SDRCC

The mission of SDRCC is to provide the sport community with a national alternative dispute resolution service for sport disputes, and expertise and assistance regarding alternative dispute resolution.

2. Significant accounting policies

The organization applies the Canadian accounting standards for not-for-profit organizations.

(a) Measurement uncertainty

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amount of revenues and expenses during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary they are reported in income in the period in which they become known. Estimates are used when accounting for certain items such as accrued liabilities, allowance for doubtful accounts and the useful life of equipment.

(b) Revenue recognition

The organization follows the deferral method of accounting for contributions whereby restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. Restricted contributions are defined as contributions on which stipulations are imposed on how the resources must be used. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Signatories' membership revenue is recognized over the terms of the agreement.

Independent revenue is recognized based on the period in which it is earned.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2026

2. Significant accounting policies (cont'd.)

(c) Capital assets

Capital assets are recorded at cost. The organization provides for amortization using the declining balance method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Office equipment	20%
Computer equipment	30%

Amortization of leasehold improvements is recorded over the term of the lease.

(d) Intangible assets

Intangible assets, except for those not subject to amortization, are amortized on the basis of their estimated useful lives using the straight-line method and the following durations:

Consent Database Platform	17.5 months
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(e) Financial instruments

(i) Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value.

The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable (net of sales taxes receivable) and deposits.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2026

3. Restricted cash

Included in cash are restricted funds of \$169,296 (2025 - \$1,791,582) pertaining to the Sport Canada funding which must be utilized on eligible expenses incurred during the year. The remaining balance is unrestricted cash related to all other revenues earned by the organization to be utilized at their discretion.

4. Accounts receivable

	<u>2026</u>	<u>2025</u>
Signatories' membership receivables and other receivables	\$ 37,860	\$ 311,430
Sales taxes receivable	24,985	85,277
Government contributions - net balance receivable	-	143,448
	<u>\$ 62,845</u>	<u>\$ 540,155</u>

5. Capital assets

	<u>2026</u>			<u>2025</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Office equipment	\$ 50,255	\$ 49,438	\$ 817	\$ 1,022
Leasehold improvements	156,109	99,986	56,123	63,444
Computer equipment	149,302	122,274	27,028	38,611
	<u>\$ 355,666</u>	<u>\$ 271,698</u>	<u>\$ 83,968</u>	<u>\$ 103,077</u>

6. Intangible assets

	<u>2026</u>			<u>2025</u>
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Net</u>	<u>Net</u>
Consent Database Platform	\$ 386,955	\$ 386,955	\$ -	\$ 95,011

The Consent Database Platform was acquired for use in the Abuse-Free Sport ("AFS") program. The AFS program transitioned to the Canadian Centre for Ethics in Sport ("CCES") beginning April 1, 2025, with full implementation by July 31, 2025 (see Note 12).

The Consent Database Platform was no longer in use after July 31, 2025. Accordingly, the database was fully amortized in the current year.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2026

7. Reimbursement of excess contribution payable

The reimbursement of excess contribution payable is due on demand and is non-interest bearing.

The payable as at fiscal year-end is as follows:

	<u>2026</u>	<u>2025</u>
Excess contribution payable - Core	\$ -	\$ 15,180

8. Deferred revenues

	<u>2026</u>	<u>2025</u>
Deferred revenues related to capital asset acquisitions		
Core	\$ 81,147	\$ 19,439
Abuse-Free Sport	-	174,765
	<u>81,147</u>	<u>194,204</u>
Deferred revenues related to future expenditures		
Abuse-Free Sport (Note 12)	1,790	227,675
Independent	<u>27,675</u>	<u>58,223</u>
	<u>29,465</u>	<u>285,898</u>
	<u>\$ 110,612</u>	<u>\$ 480,102</u>

Included in the \$110,612 (2025 - \$480,102) is a current portion of \$44,292 (2025 - \$398,954) and a long-term portion of \$66,320 (2025 - \$81,148).

9. Government contributions

During the year, the organization received financial assistance from Sport Canada, which has been recorded as contribution revenue.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2026

10. Refunds of signatories' membership

During the year, a refund of approximately \$1,112,000 was issued to Signatory members following the transfer of the Abuse-Free Sport program. The refund reflects an adjustment of contributions previously collected to align amounts contributed with updated program experience.

11. Authorization to carry forward excess expenditures

During the year, the Organization incurred a deficiency of revenues over expenditures for its Core funding block. The Organization received approval from Sport Canada to carry forward \$59,776 of excess expenditures to the 2026–2027 funding year. The related revenue will be recognized in the subsequent fiscal year when earned.

12. Transfer of the Abuse-Free Sport program

On April 1, 2025, following an announcement by the Minister of Sport in December 2023, the AFS mandate was transferred to the Canadian Centre for Ethics in Sport (now called Sport Integrity Canada) and became the Canadian Safe Sport Program ("CSSP"). The SDRCC ceased delivery of most functions of the AFS program as of March 31, 2025. A limited number of staff from the Office of the Sport Integrity Commissioner ("OSIC") were retained by the SDRCC through July 31, 2025 to resolve cases received on or before January 31, 2025. Subsequent to July 31, 2025, with the consent of Sport Canada, the remaining AFS funding was applied toward the completion of the Sport Environment Assessment ("SEA") Monitoring Phase and to enable the Director of Sanctions and Outcomes ("DSO") function to complete cases received from the OSIC; as agreed with Sport Canada, the SDRCC has until September 30, 2026 to use the remaining funds.

13. Governance continuity organizational oversight

At March 31, 2026, the Organization continued to face a governance continuity risk due to delays in the renewal and appointment of Board members whose mandates had expired, resulting in a reduced number of active Board members and the absence of a duly appointed Chairperson.

Subsequent to year-end, progress has been made in the renewal and appointment of Board members, including the appointment of a Chairperson in April 2026.

While the risk to governance continuity has been significantly reduced, three athlete representative positions remain vacant as at the date of issuance of these financial statements; the selection process is ongoing.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA

NOTES TO THE FINANCIAL STATEMENTS

AS AT MARCH 31, 2026

14. Contingencies

In the year ending March 31, 2026, the following event occurred:

- (i) The organization was named as one of the respondents by an individual challenging a decision made by an arbitrator in a matter concerning a no-contact order stemming from a prior finding of sexual misconduct. The organization has hired legal counsel to respond to the demand. It is the opinion of the organization's management that the likelihood of a loss is low.

The following event that occurred in the year ending March 31, 2025 was settled:

- (ii) The organization was named as one of the respondents by an individual challenging a decision made by an arbitrator in a matter concerning athlete carding. The organization has hired legal counsel to respond to the demand. The appeal was granted to the claimant and no losses were incurred by the organization.

The following event that occurred in the year ending March 31, 2025 remains unchanged:

- (iii) The organization was named as the defendant in a legal claim by an individual alleging that the organization investigated the same allegations that were released in a previous settlement agreement which was found to prohibit future actions, that the organization denied procedural fairness and erred by dismissing the request to review its decision to investigate the complaint in a matter concerning violations consistent with sexual maltreatment. The organization has hired legal counsel to respond to the demand. It is the opinion of the organization's management that the likelihood of a loss is low.

The following event that occurred in the year ending March 31, 2024 was settled:

- (iv) The organization was named as one of the respondents by an organization challenging a decision made by an independent legal professional in the context of the Abuse-Free Sport program. The organization has hired legal counsel to respond to the demand. The proceedings were discontinued on February 12, 2026, and no losses were incurred by the organization.

The following event that occurred in the year ending March 31, 2024 remains unchanged:

- (v) The organization, along with 16 other individuals and organizations, were named as defendants in a legal claim by an individual alleging a breach in duty of care of the plaintiff, with damages to be determined at a later date. The organization has hired legal counsel to respond to the demand. It is the opinion of the organization's management that the likelihood of a loss is low.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
NOTES TO THE FINANCIAL STATEMENTS
AS AT MARCH 31, 2026

15. Commitment

The organization has an operating lease for its premises expiring on November 30, 2033.

2027	\$	51,000
2028		51,000
2029		51,000
2030		52,000
2031		52,000
Subsequent years		<u>142,000</u>
	\$	<u>399,000</u>

16. Financial instruments

Liquidity risk

Liquidity risk is the risk the company may not be able to meet its obligations. The organization has a comprehensive plan in place to meet their obligations as they come due which is primarily from cash flow from government funding.

Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The organization reduces its exposure to credit risk by creating an allowance for bad debts when applicable. The organization maintains strict credit policies and limits in respect to counterparties.

17. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of revenue over expenditures.

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

2026					
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Total
Revenues					
Government contributions received	\$ 1,515,000	\$ 1,480,295	\$ -	\$ -	\$ 2,995,295
Deferred government contributions recognized	12,999	327,733	-	-	340,732
Refunds of membership (Note 10)	-	-	(1,112,176)	-	(1,112,176)
Independent	-	-	-	283,231	283,231
Interest	7,018	-	10,345	4,875	22,238
Total revenues	\$ 1,535,017	\$ 1,808,028	\$ (1,101,831)	\$ 288,106	\$ 2,529,320
Expenditures					
Administration					
Office	51,865	776	-	-	52,641
Insurance	20,580	32,260	-	-	52,840
Professional services	25,128	18,540	-	-	43,668
Professional development	385	-	-	-	385
Communication and promotions	250	46	-	-	296
Telecommunication	14,970	1,248	-	88	16,306
Information technology	1,172	672	-	-	1,844
Events, travel, and meals	20,155	8,709	-	600	29,464
Benefits	320	124	-	-	444
(Refund of) interest, bank charges, and penalties	636	-	-	(756)	(120)
Amortization	13,924	100,059	-	-	113,983
	149,385	162,434	-	(68)	311,751

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

2026					
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Total
Governance					
Professional services	19,500	-	-	-	19,500
Events, travel, and meals	10,593	3,000	-	400	13,993
Insurance	10,864	-	-	-	10,864
Communication and promotions	4,161	-	-	-	4,161
Office	121	-	-	-	121
	<u>45,239</u>	<u>3,000</u>	<u>-</u>	<u>400</u>	<u>48,639</u>
Human resources					
Salaries	800,500	358,925	-	-	1,159,425
Benefits	97,189	14,099	-	-	111,288
Professional services	6,075	960	-	-	7,035
Contractors	20,448	226,655	-	-	247,103
Professional development	5,496	1,987	-	-	7,483
	<u>929,708</u>	<u>602,626</u>	<u>-</u>	<u>-</u>	<u>1,532,334</u>
Official languages					
Translation for tribunal	48,804	-	-	4,204	53,008
General translation	2,915	28,101	-	-	31,016
Interpretation	6,675	200	-	-	6,875
Professional development	840	-	-	-	840
	<u>59,234</u>	<u>28,301</u>	<u>-</u>	<u>4,204</u>	<u>91,739</u>

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

2026					
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Total
Operations					
Professional services	282,344	813,523	-	223,187	1,319,054
Communication and promotions	2,986	-	-	1,514	4,500
Events, travel, and meals	111,104	1,351	-	1,899	114,354
Telecommunication	1,350	-	-	1,655	3,005
Information technology	2,019	36,135	-	-	38,154
Office	1,479	130	-	-	1,609
Interest, bank charges, and penalties	-	44	-	477	521
Professional development	9,945	-	-	-	9,945
Insurance	-	40,557	-	-	40,557
Amortization	-	137	-	-	137
	<u>411,227</u>	<u>891,877</u>	<u>-</u>	<u>228,732</u>	<u>1,531,836</u>
Research					
Professional services	<u>-</u>	<u>119,790</u>	<u>-</u>	<u>30,548</u>	<u>150,338</u>
	<u>-</u>	<u>119,790</u>	<u>-</u>	<u>30,548</u>	<u>150,338</u>
Total expenditures	\$ 1,594,793	\$ 1,808,028	\$ -	\$ 263,816	\$ 3,666,637
(Deficiency) excess of revenues over expenditures for the year (Note 11)	\$ (59,776)	\$ -	\$ (1,101,831)	\$ 24,290	\$ (1,137,317)

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

	2025					
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Equity, Diversity, Inclusion	Total
Revenues						
Government contributions received	\$ 1,100,000	\$ 3,943,448	\$ -	\$ -	\$ 10,000	\$ 5,053,448
Government contributions - net balance receivable	-	(143,448)	-	-	-	(143,449)
Government contributions deferred	(5,584)	(130,180)	-	-	-	(135,764)
Deferred government contributions recognized	3,364	695,226	-	-	-	698,590
Membership	-	-	1,486,812	-	-	1,486,812
Independent	-	-	-	999,354	-	999,354
Interest	1,514	-	47,305	6,098	-	54,917
Total revenues	\$ 1,099,294	\$ 4,365,046	\$ 1,534,117	\$ 1,005,452	\$ 10,000	\$ 8,013,908
Expenditures						
Administration						
Office	13,706	38,213	-	-	-	51,919
Insurance	1,526	65,786	-	-	-	67,312
Professional services	15,036	69,350	-	-	-	84,386
Communication and promotions	6,591	263	-	-	-	6,854
Telecommunication	6,387	11,715	-	-	-	18,102
Information technology	345	2,913	-	-	-	3,258
Events, travel, and meals	8,943	754	-	100	-	9,797
Interest, bank charges, and penalties	1,097	46	-	(1,023)	1	121
Amortization	4,649	304,312	-	-	-	308,961
	58,280	493,352	-	(923)	1	550,710

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

2025						
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Equity, Diversity, Inclusion	Total
Governance						
Professional services	15,401	7,199	-	-	-	22,600
Events, travel, and meals	11,486	6,743	-	-	-	18,229
Insurance	9,244	-	-	-	-	9,244
Communication and promotions	2,254	2,125	-	-	-	4,379
Telecommunication	67	-	-	-	-	67
Office	20	-	-	-	-	20
Benefits	680	1,116	-	-	-	1,796
	39,152	17,183	-	-	-	56,335
Human resources						
Salaries	605,751	1,483,967	-	-	-	2,089,718
Benefits	79,830	236,280	-	-	-	316,110
Professional services	683	55,925	-	-	-	56,608
Contractors	16,065	587,731	-	-	-	603,796
Events, travel, and meals	-	28,254	-	-	-	28,254
Professional development	3,931	15,331	-	-	-	19,262
Office	-	470	-	-	-	470
	706,260	2,407,958	-	-	-	3,114,218
Official languages						
Translation for tribunal	17,478	30,969	-	-	-	48,447
General translation	1,899	46,347	-	-	-	48,246
Interpretation	1,100	1,126	-	-	-	2,226
Professional development	1,400	2,800	-	-	-	4,200
	21,877	81,242	-	-	-	103,119

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

2025						
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Equity, Diversity, Inclusion	Total
Operations						
Professional services	198,756	1,107,792	1,787,064	923,729	9,999	4,027,340
Communication and promotions	5,704	1,560	-	-	-	7,264
Events, travel, and meals	49,931	17,177	-	-	-	67,108
Telecommunication	1,746	796	-	1,937	-	4,479
Information technology	2,375	43,013	-	-	-	45,388
Office	18	-	-	-	-	18
Interest, bank charges, and penalties	15	83	-	377	-	475
Professional development	-	750	-	-	-	750
Benefits	-	310	-	-	-	310
Amortization	-	196	-	-	-	196
	<u>258,545</u>	<u>1,171,677</u>	<u>1,787,064</u>	<u>926,043</u>	<u>9,999</u>	<u>4,153,328</u>
Research						
Professional services	-	276,999	-	49,447	-	326,446
Events, travel, and meals	-	56,013	-	-	-	56,013
Communication and promotions	-	3,799	-	-	-	3,799
Office	-	271	-	-	-	271
	<u>-</u>	<u>337,082</u>	<u>-</u>	<u>49,447</u>	<u>-</u>	<u>386,529</u>
Total expenditures	\$ 1,084,114	\$ 4,508,494	\$ 1,787,064	\$ 974,567	\$ 10,000	\$ 8,364,239

SPORT DISPUTE RESOLUTION CENTRE OF CANADA
SCHEDULE OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2026

	2025					
	Core	Abuse-Free Sport	Signatories' Membership Funds	Independent	Equity, Diversity, Inclusion	Total
Excess (deficiency) of revenues over expenditures before recovery of excess contribution	\$ 15,180	\$ (143,448)	\$ (252,947)	\$ 30,885	\$ -	\$ (350,331)
Reimbursement of excess contribution	(15,180)	-	-	-	-	(15,180)
Reimbursement receivable for contribution deficit 2024-2025	-	143,448	-	-	-	143,449
Reimbursement received for contribution deficit 2023-2024	23,261	-	-	-	-	23,261
	<u>8,081</u>	<u>143,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>151,530</u>
(Excess) deficiency of revenues over expenditures for the year	\$ 23,261	\$ -	\$ (252,947)	\$ 30,885	\$ -	\$ (198,801)



Notes:



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