

Essex Mosquito A defend tournament title

On Friday June 23, the Essex Mosquito A team was off to Harrow to defend their title. Our first opponent was the Harrow Blues. The boys came out with confidence with a victory against the host team. Final score 9-3.

On Saturday, we started off playing a strong team from Beamsville. The boys' bats were hot, but the Beamsville Bobcats offensive drive could not keep up with the Yellow Jackets strength and determination. Essex ended on top with a score 12 - 6.

After defeating Wallaceburg, Essex went on to play in the semi-finals on Sunday. The Yellow Jackets started the day facing the Belle River Braves. The boys showed both their offensive and defensive skills winning the game 13 - 3.

The championship game was against Lucan. The game started with Chris

Drouillard, Mike Caille, Justin Melo and Aaron Langlois combining together to give us a 2-0 lead. Lucan came back with two runs of their own in the first inning tying the game 2-2. Strong offensive skills from Tino Jacobini, Huddy, Jonah Fuerth, and Bradley Bedford gave a 5 - 2 lead and a strong hold on the Championship. Not looking back Dalton Langlois, Riley Jones, Mitch Salter and Jeff Miller put the final sting on Lucan to once again win the championship and defend the title. Congratulations to Justin Melo for tournament MVP, and to Aaron Langlois and Chris Drouillard for 1st and 2nd in the pitching competition.

Special thanks to our sponsor, Zehrs Food Markets, and to our coaching staff, Randy Langlois, Chris Drouillard, Mike Hudvagner and Cal Miller.



Players on the Essex Mosquito A team celebrate after successfully defending their title as tournament champions on June 25 in Harrow.

Golf and business

(O.P.S.) – When deciding on the pros and cons of joining a golf club for business purposes, many golfers believe the invaluable networking opportunities more

than make up for the complex regulations around tax deductions.

Donald Atwell, FCA, retired partner at Collins Barrow LLP in Windsor,

says having uninterrupted time with a potential customer or business partner is rare and on a golf course, major deals can be won or lost.

"The business and networking aspects of golf have been very worthwhile for me and for many others from a range of industries," says Atwell. "The tax rules are quite complex and it's good

to understand what they are before investing a lot of time and money into using a golf course as a business club. For example, you can't deduct membership fees, the initiation cost or dues. Nor can you deduct guest fees and cart rental fees."

Chartered Accountant John Sliskovic, a Partner at Ernst & Young LLP in London, agrees that the tax laws are complex and adds, "As if the game of golf is not frustrating enough, our tax laws restrict the deductibility of golf-related expenses."

There is some good news. "Since 1998, the tax treatment of meals and beverages consumed at a golf club is now the same as that of meals and beverages consumed in other establishments for business-related activities. Now, when you entertain business associates by treating them to a game of golf and dinner, the cost of the food and beverages, subject to the usual 50 per cent limitation, is deductible."

"Golf tournaments have become important fund-raising events for many charities

and are often used by participants as an opportunity to entertain business associates," Sliskovic adds.

The provision that restricts the deduction for meals and entertainment expenses to 50 per cent does not apply to a fund-raising event designed to benefit a registered charity.

"Non-business participants in charity golf tournaments can claim part of the amount paid as a charitable donation. In determining the amount, a charity must determine the amount of the 'advantage' each participant receives," Sliskovic explains. "In determining the amount, the charity considers the regular cost of green fees, cart rentals, complimentary promotional items and food and beverages provided to the participant. There are even special rules to determine how to value door and achievement prizes."

"If you're asked to donate a gift to a charity golf tournament, donate something that is directly related to your business and your gift will be deductible," advises Atwell.

"The next time you are standing over a four-foot putt, you can calm your nerves by remembering that rolling the ball into the hole has to be a simpler task than sorting through the maze of tax legislation designed to restrict the deductibility of golf-related expenses," says Sliskovic.

For further information, contact a Chartered Accountant.

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