





Philanthropie et sport : état des lieux

École d'automne 2024 du Philab
November 28 novembre 2024

François Brouard, DBA, FCPA, FCA
Manuel Litalien, PhD

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Structure de la session

- Introduction
- Survol d'études réalisées
 - Professional sports and foundations
 - Hockey Canada
 - Canada Soccer
 - RCAA
- Discussion et échanges
- Conclusion

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Introduction

Documents pour la session

- Document principal
 - Présentation
 - Diapositives de présentations antérieures
 - ANSER /ARES 2024 Annual Conference Professional sports and foundations
 - ANSER/ARES 2023 Annual Conference Hockey Canada
- Document avec les rapports et notes de recherche, articles, communications

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Introduction

Problem and context

- Sports in Canada
 - Complex social phenomenon
 - Part of social fabric
- Nonprofit sport organizations = 21% NPO
- NPO sport org. = 73% with no paid staff
- High visibility of sports

Source : Gumulka, Barr, Lasby & Brownlee (2005)

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Introduction

Sport and philanthropy


- Numerous charities and RCAA associated with sports organizations
- Organizations in Canada
 - Amateur sports
 - Professional sports
- International organizations





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Étude

Professional sports and foundations

François Brouard, DBA, FCPA, FCA
Manuel Litalien, PhD
(with the collaboration of Lucille Perreault, PhD)

Report PARG /Philab:
Canadians Foundations Associated with Professional Sports Clubs, PARG / Philab, December 2023, 172p.

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Professional sports teams Leagues and teams

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Financial information Assets, liabilities and net assets

Foundation Name	Year	Total Assets (code 4200) \$	Total Liabilities (code 4350) \$	Net Assets \$
OSEG Foundation	2023	2,388,177	231,889	2,156,288
Senators Community Foundation	2022	578,150	376,905	201,245
Fondation du Club de Hockey Canadien pour l'enfance	2022	6,583,003	2,070,249	4,512,754
Fondation des Alouettes	2022	30,939	371,572	(340,633)
Fondation Impact de Montréal	2022	2,248,569	22,184	2,226,385
MLSE Foundation	2022	8,112,019	1,974,035	6,137,984
Jays Care Foundation	2022	18,953,140	1,653,665	17,299,475
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Saskatchewan Roughriders Foundation	2022	1,368,641	1,231,504	137,137
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BC Lions Alumni Association Foundation	2022	294,320	2,500	291,820
Total		100,532,311	19,541,820	80,990,491

© 2024, François Brouard & Manuel Litalien Source : Comparative analysis - Table 6 (p.9)

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Financial information Revenue

Foundation Name	Year	Total Revenue (code 4700)	Total eligible amount of all gifts with tax receipts (code 4950)	Total amount received from other charities (code 4510)	Total other gifts received tax receipt was not issued (code 4930)	Total non tax-recognized revenue from fundraising (code 4630)
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Fondation Impact de Montréal	2022	421,852	236,691	27,230	-	144,574
MLSE Foundation	2022	10,845,141	1,453,102	1,000,736	2,740,872	5,578,216
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True North Youth Foundation	2022	8,778,067	712,382	158,228	-	6,744,351
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Whitecaps Foundation	2021	0	-	-	-	-
BC Lions Alumni Association Foundation	2022	128,925	12,620	-	-	112,887
Total		148,237,172	7,822,763	2,877,230	3,611,764	129,526,481
% of Total Revenue		100%	5.3%	1.9%	2.4%	87.4%

© 2024, François Brouard & Manuel Litalien Source : Comparative analysis - Table 7 (p.11)

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Financial information Expenditures - Total and gifts

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Vancouver Canucks Alumni Association	2022	341,468	36,425	377,893
Whitecaps Foundation	2021	154	0	154
BC Lions Alumni Association Foundation	2022	43,625	0	43,625
Total		98,248,424	40,982,808	139,231,232
% of Total		70.6%	29.4%	100%

© 2024, François Brouard & Manuel Litalien Source : Comparative analysis - Table 8 (p.12)

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Financial information Expenditures before gifts by types \$

Foundation Name	Year	Total expenditures before gifts to qualified donees				
		Total (code 4950)	Total charitable (code 5000)	Total man & adm (code 5010)	Total fundraising (code 5020)	Total other expenditures (code 5040)
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Vancouver Canucks Alumni Association	2022	341,468	65,675	36,000	240,793	-
Whitecaps Foundation	2021	154	-	-	-	-
BC Lions Alumni Association Foundation	2022	43,625	-	14,464	31,861	-
Total		98,248,424	13,364,733	3,592,903	78,930,625	818,791
% of Total		100%	13.6%	3.7%	80.3%	0.8%

© 2024, François Brouard & Manuel Litalien Source : Comparative analysis - Table 9 (p.13)

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Conclusion

- Need for better understanding
- Mapping is interesting
 - 17/20 professional clubs / teams
 - 15/16 foundations
 - Presence of foundations all across Canada
 - Diversity of foundations (size, community)
 - Focus on youth and sports
- More scrutiny is needed (governance)

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PARG Étude Hockey Canada

François Brouard, DBA, FCPA, FCA
 Marc Pilon, PhD, CPA, CA
 Andrew Webb, PhD

5 PARG reports (2022-2023)

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PARG PARG studies on Hockey Canada and Hockey in Canada *5 RN - 129p.*

- #12 Hockey Canada Finances (Oct 2022, 37p.)
- #18 Hockey in Canada - Membership statistics (Jan 2023, 29p.)
- #19 Hockey Canada Governance (Jan 2023, 13p)
- #20 Hockey in Canadian provinces – Governance and finances (Jan 2023, 28p.)
- #21 Hockey in Canada - Existing and proposed organizational structure (Jan 2023, 22p.)

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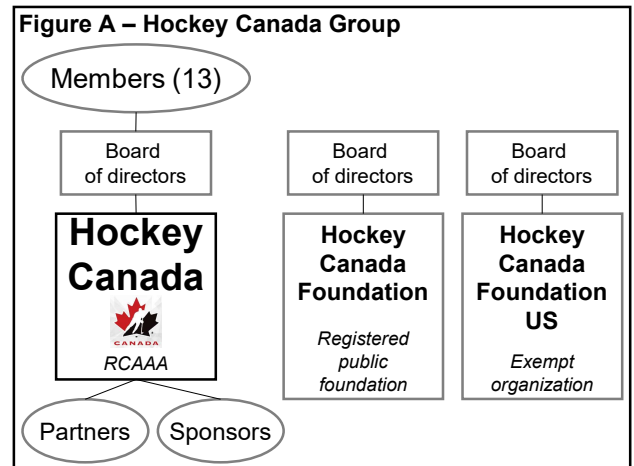
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PARG Hockey Canada Context of a crisis

- 2018 Sexual misconduct incident (gala)
- 2018 Allegations of sexual misconduct
- 2022 Settlement of a complaint with funds from National Equity Fund
- Public and political outrage
- Loss of sponsors
- Independent review by Judge Cromwell
- Election of a complete new Board

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PARG Hockey Canada Finances and governance

- Hockey Canada and provinces
 - Finances
 - Governance
- Hockey in Canada
 - Membership statistics
 - Existing and proposed organizational structure

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PARG Hockey Canada Assets, liabilities and fund balances

	2021	2022
Cash	24,175,086	5,074,570
Long-term investment	118,512,953	101,236,949
Sub-total	142,688,039	106,311,519
Total assets	153,330,483 (93%)	119,047,023 (89%)
Liabilities	34,209,552	33,253,971
Fund balance	119,120,931	85,793,052
	153,330,483	119,047,023

© 2023, François Brouard, Marc Pilon & Andrew Webb source: Audited Financial statements Year end = June 30

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PARG Étude
Canada Soccer

François Brouard, DBA, FCPA, FCA


Report PARG
#22 Canada Soccer – Financial information: Issues about transparency and equity for women (Feb 2023, 24p.)

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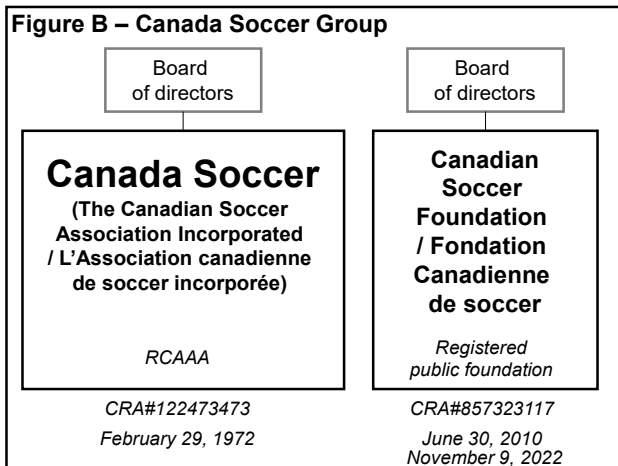
PARG Canada Soccer
Context of a crisis

- ▣ Strike by National women team in 2023
- ▣ Equity for women
 - Salary
 - Operating budget
- ▣ Transparency
- ▣ Paris 2024 crisis
 - Penalty during Olympics
 - Suspension, firing of coaching staff

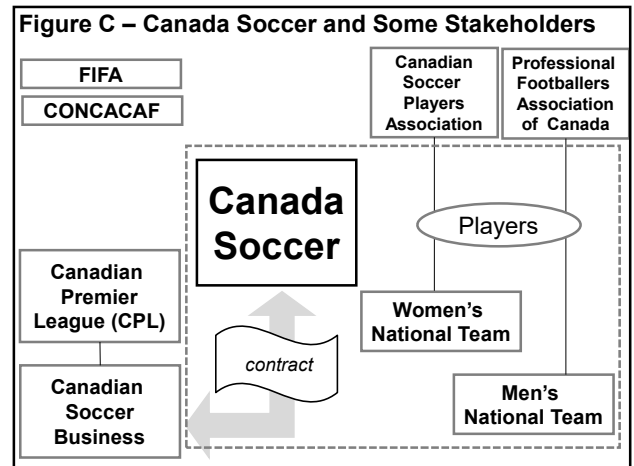


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PARG Canada Soccer
Finances and governance

- ▣ Canada Soccer
 - Transparency
 - Finances
 - Accountability
 - Governance

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PARG Étude
RCAAA

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Andrew Webb, PhD
Marc Pilon, PhD, CPA, CA

Report PARG
#16 Registered Canadian Amateur Athletic Association (RCAAA) (Nov 2022, 19p.)

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PARG RCAA
RCAA classification and count

Description	As of October 24, 2022
Registered	138
Revoked	
- revoked voluntarily	11
- revoked as a result of an audit	3
- revoked for failure to file	14
- revoked for other reasons	0
Total Revoked	28
Annulled	1
Suspended or penalized	0
Total	167

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PARG RCAA
Provincial representation of RCAA

Province	Number	%	Main cities	Number
BC – British Columbia	21	15%	Vancouver (including West Vancouver, Burnaby, Richmond, Surrey)	14
			Victoria	3
			Calgary	4
AB – Alberta	22	16%	Edmonton	2
			Canmore	3
SK – Saskatchewan	2	1%	Regina	1
			Saskatoon	1
MB – Manitoba	3	2%	Winnipeg	3
ON – Ontario	75	54%	Greater Toronto Area (GTA) (including Toronto (10), Aurora, Milton, Newmarket, Oakville, Oshawa, Richmond Hill)	18
			Ottawa (including Gloucester, Cumberland, Nepean)	39
QC – Québec	13	10%	Montréal (including Laval (2))	10
NB – New Brunswick	1	1%	Saint John	1
NS – Nova Scotia	0	0%		-
PEI – Prince Edward Island	0	0%		-
NL – Newfoundland and Labrador	1	1%	St. John's	1
Territories	0	0%		-
Total	138	100%		110

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- PARG** Discussion et échange – 1
Transparence et gouvernance
- Transparence
 - Gouvernance
 - Collecte de fonds (ex: 50/50)
 - Bénévolat
 - Infrastructures sportives
 - Rapports annuels
 - Sites web
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- PARG** Discussion et échange – 2
Écosystème et impact
- Écosystème
 - Amateur / Professionnel
 - Impact social du sport (santé)
 - Inclusion sociale par le sport
 - Éthique du sport (ex: Soccer)
 - Fondation associée au sport
 - Tim Horton
 - Canadian Tire
- 
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- PARG** Discussion et échange – 3
Méthodologie
- Défis méthodologiques
 - Sources de données
 - Données provenant de la T3010 / T2052
 - Charitydata.ca vs ARC
 - Site web des organisations
 - Type d'information
 - Information financière
 - Gouvernance
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PARG School of Business Carleton University

Sprett School of Business Carleton University

PARG Professional Accounting Research Group

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Manuel Litalien, PhD
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NIPISSING UNIVERSITY

<http://carleton.ca/parg>

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**Canadian Foundations
Associated with
Professional Sports Clubs**

ANSER 2024 Annual Conference
Montréal, McGill U – June 12-14 juin 2024

François Brouard, DBA, FCPA, FCA
Manuel Litalien, PhD
(with the collaboration of Lucille Perreault, PhD)

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Structure of the presentation

- Introduction
- Methodology (source and teams)
- Financial comparison of foundations
 - Assets, liabilities and net assets
 - Revenue
 - Expenditures
- Conclusion

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Introduction Problem and context

- Sports in Canada
 - Complex social phenomenon
 - Part of social fabric
- Nonprofit sport organizations = 21% NPO
- NPO sport org. = 73% with no paid staff
- High visibility of professional sports
- Less visibility for foundations associated with professional sports clubs

© 2024, François Brouard & Manuel Litalien Source : Gumulka, Barr, Lasby & Brownlee (2005)

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Introduction Objective

- Part of a mapping exercise
- Need to describe and present financial information on foundations associated with professional sports clubs in Canada

Report PARG /Philab:
Canadians Foundations Associated with Professional Sports Clubs, PARG / Philab, December 2023, 172p.

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Methodology Professional sports: leagues and teams




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Methodology Sources of information

- CRA T3010 (3 years)
- Overview + 14 RN + Comparison
- Content of 16 RN
 - Description of the organizations (foundations + teams)
 - Financial information
- Mostly: 1 team = 1 foundation
- Some exceptions: ex: 

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Foundations Basic information

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Foundation Name	Date of registration	CRA #	Type
OSEG Foundation	October 8, 1999	#694239524	public foundation
Senators Community Foundation	January 26, 2021	#720216936	private foundation
Fondation du Club de Hockey Canadien pour l'enfance	October 5, 2000	#862334125	public foundation
Fondation des Alouettes	July 22, 2003	#61969426	charitable organization
Fondation Impact de Montréal	March 14, 2013	#609432685	public foundation
MLSE Foundation	June 29, 1995	#896114048	private foundation
Jays Care Foundation	March 27, 1992	#890847189	public foundation
True North Youth Foundation	January 1, 1997	#888769478	public foundation
Saskatchewan Roughriders Foundation	April 1, 2019	#724308119	public foundation
Calgary Flames Foundation	January 1, 1983	#118823525	public foundation
Edmonton Oilers Community Foundation	January 8, 1991	#890725542	public foundation
Edmonton Elks Community Foundation	January 1, 2023	#746284702	private foundation
Canucks for Kids Fund	January 22, 1986	#118837483	public foundation
Vancouver Canucks Alumni Association	February 3, 1986	#118818640	charitable organization
Whitecaps Foundation	May 29, 2020	#765696737	public foundation
BC Lions Alumni Association Foundation	May 1, 1985	#119215333	public foundation

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Whitecaps Foundation	2021	154	-	-	-	-
BC Lions Alumni Association Foundation	2022	43,625	-	14,464	31,861	-
Total		98,248,424	13,364,733	3,592,903	78,930,625	818,791
% of Total		100%	13.6%	3.7%	80.3%	0.8%

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Financial information Expenditures before gifts by types %

Foundation Name	Year	Total expenditures before gifts to qualified donees					Total %
		Total (4950)	Total charitable (5000)	Total man & adm (code 5010)	Total fundraising (code 5020)	Total other (5040)	
OSEG Foundation	2023	820,583	20.7%	-	5.9%	23.2%	49.8%
Senators Community Foundation	2022	1,229,300	-	0.9%	99.1%	-	100%
Fondation du Club de Hockey Canadien pour l'enfance	2022	5,195,486	51.7%	13.1%	32.2%	3.1%	100%
Fondation des Alouettes	2022	204,486	-	17.4%	82.6%	-	100%
Fondation Impact de Montréal	2022	682,286	56.9%	7.6%	15.7%	-	80.2%
MLSE Foundation	2022	4,212,480	8.9%	3.0%	64.3%	-	76.3%
Jays Care Foundation	2022	10,824,466	51.9%	5.4%	42.7%	-	100%
True North Youth Foundation	2022	7,764,603	39.3%	6.6%	45.7%	8.5%	100%
Saskatchewan Roughriders Foundation	2022	2,964,747	6.8%	10.9%	82.3%	-	100%
Calgary Flames Foundation	2022	767,996	54.6%	44.4%	1.0%	-	100%
Edmonton Oilers Community Foundation	2022	61,328,001	0.6%	1.3%	98.1%	-	100%
Canucks for Kids Fund	2022	1,868,743	1.4%	3.1%	95.5%	-	100%
Vancouver Canucks Alumni Association	2022	341,468	19.2%	10.5%	70.5%	-	100%
Whitecaps Foundation	2021	154	-	-	-	-	100%
BC Lions Alumni Association Foundation	2022	43,625	-	33.2%	73.0%	-	106.2%
Total		98,248,424	13.36%	3.59%	78.93%	818,791	98.4%
% of Total		100%	13.6%	3.7%	80.3%	0.8%	

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PARG Financial information
Expenditures - Compensation

Foundation Name	Year	Total Compensation			Number of employees	
		All employees (code 390)	Part-time & part-year employees (code 380)	Highest range of compensation (codes 305-345)	Full-time employees (code 300)	Part-time employees (code 370)
OSEG Foundation	2023	411,566	-	\$159,999	5	0
Senators Community Foundation	2022	36,593	36,593	N/A	0	12
Fondation du Club de Hockey Canadien pour l'enfance	2022	Information	not available			
Fondation des Alouettes	2022	Information	not available			
Fondation Impact de Montréal	2022	Information	not available			
MLSE Foundation	2022	149,176	26,776	\$79,999	2	57
Jays Care Foundation	2022	2,858,884	1,229,448	\$199,999	30	187
True North Youth Foundation	2022	1,782,138	644,802	\$119,999	21	157
Saskatchewan Roughriders	2022	232,018	33,717	\$159,999	2	2
Foundation						
Calgary Flames Foundation	2022	Information	not available			
Edmonton Oilers Community Foundation	2022	Information	not available			
Canucks for Kids Fund	2022	314,387	66,750	\$119,999	4	29
Vancouver Canucks Alumni Association	2022	Information	not available			
Whitescaps Foundation	2021	Information	not available			
BC Lions Alumni Association	2022	Information	not available			
Foundation						
Total		5,784,762	2,038,086		64	444

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PARG Conclusion

- Need for better understanding
- Mapping is interesting
 - 17/20 professional clubs / teams
 - 15/16 foundations
 - Presence of foundations all across Canada
 - Diversity of foundations (size, community)
 - Focus on youth and sports
- More scrutiny is needed (governance)

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Crise à Hockey Canada: Information financière et gouvernance / Hockey Canada in Crisis: Financial information and governance

Sprott School of Business Carleton University

Laurentian University Université Laurentienne

ANSER/ARES 2023 Annual Conference
Toronto (York) – May 28 mai, 2023

PARG Professional Accounting Research Group

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PARG PARG studies on Hockey Canada and Hockey in Canada **6 RN - 148p.**

- #12 Hockey Canada Finances (Oct 2022, 37p.)
- #16 Registered Canadian Amateur Athletic Association (RCAAAA) (Nov 2022, 19p.)
- #18 Hockey in Canada - Membership statistics (Jan 2023, 29p.)
- #19 Hockey Canada Governance (Jan 2023, 13p.)
- #20 Hockey in Canadian provinces – Governance and finances (Jan 2023, 28p.)
- #21 Hockey in Canada - Existing and proposed organizational structure (Jan 2023, 22p.)

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PARG Context **IIHF** INTERNATIONAL ICE HOCKEY FEDERATION

- 2018, IIHF World Junior Championship (London, ON)
- 2018 Sexual misconduct incident (gala)
- 2018 Allegations of sexual misconduct
- 2018 Police investigation
- 2022 Lawsuit Ontario \$3.55M (HC / CHL)
- 2022 Settlement of a complaint with funds from National Equity Fund

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Hockey Canada in recent news

- News reporting on the settlement
- Public outrage
- Political outrage
- House of Commons (HofC) (June 2 & 22) unanimous consent - appearance SCCH
- Standing Committee on Canadian Heritage (SCCH) (June 20, July 26 & 27, Oct 4)
- Lack of responses in HofC – SCCH
- Class action in junior hockey (Carcillo et al.)

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Hockey Canada in crisis

2022

- Issues of transparency in use of \$

Jun

- Retirement of CEO Renney

Jun-Oct

- Loss of sponsors

Aug

- Resignation Board Chair Brind'Amour

Aug-Oct

- Independent review by Judge Cromwell

Oct

- Suspension of payments by members

Oct

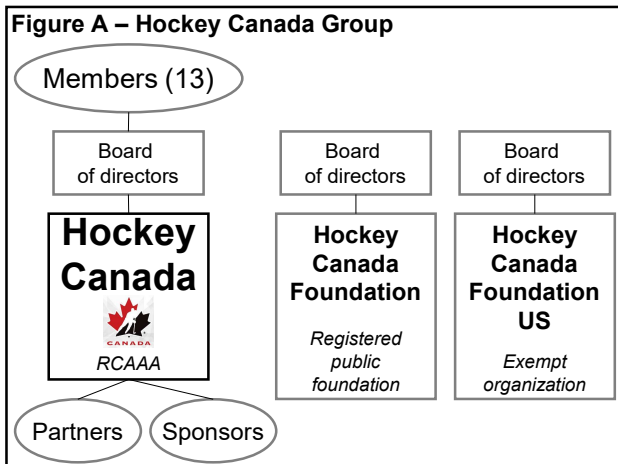
- Resignation Interim Board Chair Skinner

Dec

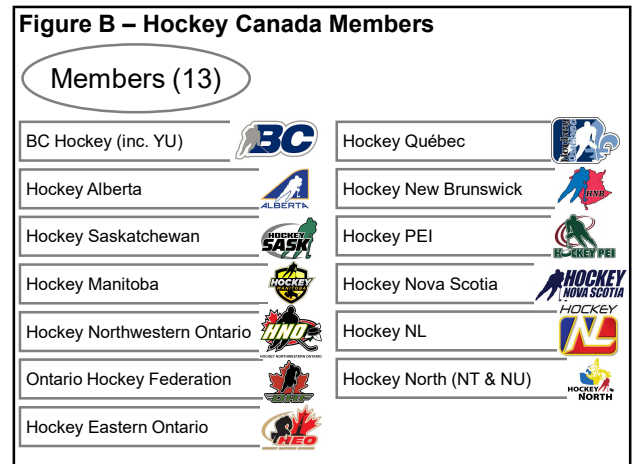
- Election of a complete new Board

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Hockey Canada Membership Players 2022

Name	U7-U21	Junior	Adult and Senior	Schools	Para & Other	Total
Canadian Hockey League	-	1,455	-	-	-	1,455
BC Hockey	37,959	1,652	15,778	141	940	56,470
Hockey Alberta	54,943	2,504	14,391	186	675	72,699
Hockey Saskatchewan	23,822	731	9,077	54	61	33,745
Hockey Manitoba	19,377	979	5,648	237	355	26,596
Hockey Eastern Ontario	19,520	942	2,420	26	425	23,333
Hockey Northwestern Ontario	4,005	276	-	29	85	4,395
Ontario Hockey Federation	146,027	2,944	26,331	294	2,370	177,966
Hockey Québec	71,986	5,441	846	1,021	644	79,938
Hockey New Brunswick	13,628	184	901	7	268	14,988
Hockey Nova Scotia	14,972	544	957	25	405	16,903
Hockey PEI	5,282	194	68	16	150	5,710
Hockey Newfoundland and Labrador	10,065	221	587	-	170	11,043
Hockey North	392	-	1,422	-	43	1,857
Total	421,978	18,067	78,426	2,036	6,591	527,098

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Hockey Canada Membership Coaches & Officials 2022

Name	Coach	Official	Total
Canadian Hockey League	179	-	179
BC Hockey	6,589	3,555	10,144
Hockey Alberta	15,368	4,323	19,691
Hockey Saskatchewan	4,935	2,533	7,468
Hockey Manitoba	4,604	1,349	5,953
Hockey Eastern Ontario	4,047	923	4,970
Hockey Northwestern Ontario	752	182	934
Ontario Hockey Federation	21,579	4,745	26,324
Hockey Québec	14,846	3,767	18,613
Hockey New Brunswick	2,853	1,135	3,988
Hockey Nova Scotia	3,313	892	4,205
Hockey PEI	904	345	1,249
Hockey Newfoundland and Labrador	1,608	687	2,295
Hockey North	65	37	102
Total	81,642	24,473	106,115

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Lack of financial transparency

- Access to Information Act (ATIA)
- Collective effort to get information (many years – 2015-2022)
- Hockey Canada
 - Resistance on disclosure
 - Only June 30, 2021 financial statements (F/S) and 2021 annual report (AR)
 - Official disclosure only in December 2022 (5 years of information (F/S & AR))

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Hockey Canada

Assets, liabilities and fund balances

	2021	2022
Cash	24,175,086	5,074,570
Long-term investment	118,512,953	101,236,949
Sub-total	142,688,039	106,311,519
Total assets	153,330,483	119,047,023
Liabilities	34,209,552	33,253,971
Fund balance	119,120,931	85,793,052
	153,330,483	119,047,023

93% 89%

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Hockey Canada

Revenue, expenditures and excess

	2021	2022
Revenue	61,902,779	57,965,967
Expenditures	62,870,605	79,137,487
Excess (deficiency) before other items	(967,826)	(21,171,520)
Unrealized gain on investments	11,545,483	(12,590,348)
Government assistance	2,648,389	433,989
Excess (deficiency)	13,226,046	(33,327,879)

-3M marketing; -12M International event; +7M insurance registration

+1M marketing; +3M national event; +10M National teams; -3M International event; +3M insurance

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Hockey Canada Foundation

Assets, liabilities and net assets

	2021	2022
Cash and short-term investment	23,379,066	Not available
Total assets	28,341,884	
Liabilities	958,858	
Net assets	27,383,026	

82%

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Hockey Canada Foundation

Revenue, expenditures and excess

	2021	2022
Revenue	3,917,377	Not available
Expenditures	1,933,368	available
Excess (deficiency)	1,984,009	

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Issues in transparency

- Lack of transparency / oversight
- Lack of public access to information
 - Organizations, Regulators (CRA, Corporations Canada), Funders
 - If public \$ = public disclosure
- Access to investigation reports
 - Internal investigation on allegations ■
 - Cromwell (2022 Sept 30, 2022 Oct 31) ■
 - Samson (Government audit) ■

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Independent Review Report Judge Cromwell (2022)

- Aug 9 □ Announcement by Hockey Canada of an independent review
 - Organization’s governance structures and systems
- Sep 30 □ Interim report (103p.)
- Oct 31 □ Final report (213p.)
 - Nomination / Composition of the Board
 - Chair, Independence, Arm’s length, Terms
 - Diversity, Gender, Athletes
 - Audit + Finance = 2 committees

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Members (provinces / territories) Governance

- Availability of information EN & ~FR
- Number of Board members (9-23)
- Different names & number of committees (4-28 committees)
- Few strategic plan (only 7/14) (1p.-27p.)
- Existence of governance policies

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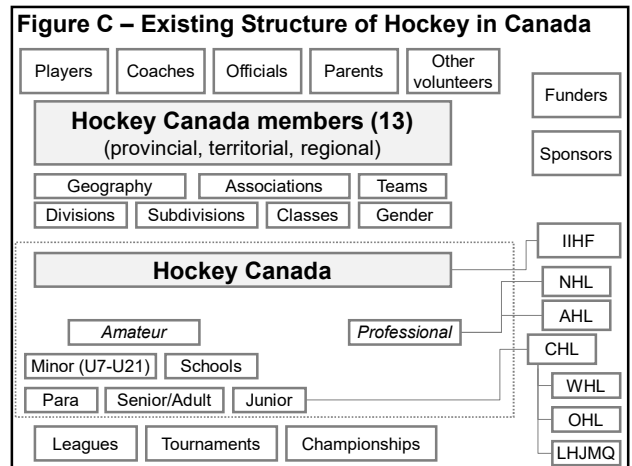
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PARG
Major Junior

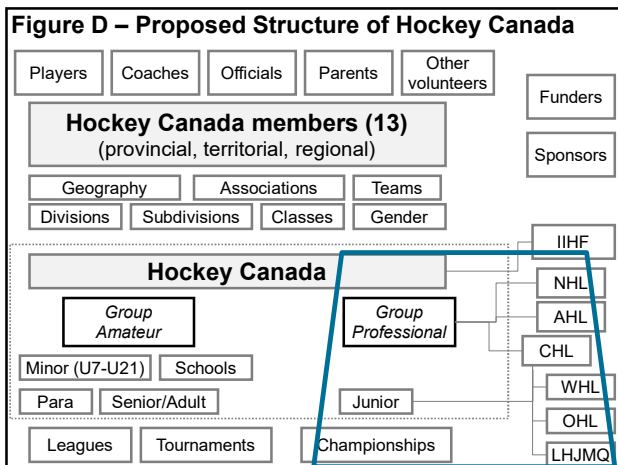
- Major Junior as professional players
- Multi-stakeholders = \$
- Lawsuits / Class action
 - Employment standards
 - Compensation
 - Abuses

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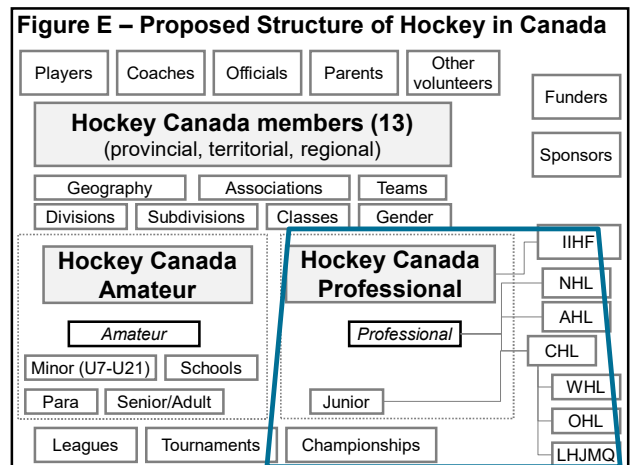
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Conclusion

Reality check in hockey

- Hockey Canada in turmoil and crisis
- Lack of financial disclosure
- Need for better financial information
- Numerous governance issues
- Similar issues in provinces / territories
- Action already taken
- New Board of directors elected in 2022 for 1 year only (for transition)

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Conclusion

Looking forward for the sector

- Not only Hockey Canada, but all RCAA
- Issues in other sports (Canada Soccer)
- Need for better financial disclosure
- Governance to be reviewed
- A lot to do, to be continued ...

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Appendix

- Introduction
- Hockey Canada and Hockey in Canada
- Financial information
- Governance issues
- Suggestions on structure
- Conclusion



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Hockey Canada

Membership - Categories of players

- Amateur (M & F/W)
 - Minor U7-U21 (Elite, AAA, AA, BB, A, B, C, D)
 - Schools (primary, high school, collegial/USports)
 - Junior (Major, A, B, C, Female)
 - Senior / Adult recreational
 - Para / Sledge
 - Special needs
 - First shift (6-10)
- Professional






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Members (provinces / territories)

Finances

- Different year end (Mar, Apr, Jun, Jul)
- Lack of availability of financial statements (F/S for only 5/14)
- Budget requirement (8/14), no budget publicly available
- Assets & revenues (info on only 5/14)
- Annual reports (info for only 6/14)
- Existence of financial policies

14 = 13 members + Hockey Canada
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 Source: BPW #20 (2023)

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PARG Report Judge Cromwell (2022)
Board of Directors

Name	Existing Governance	Proposed Governance By Cromwell (2022b)
Composition		
Number of Board members	9 members	Increase to 13 members
Prescribing a number of Board members	"fixed number"	Number "between the minimum and maximum"
Minimum and maximum number	no	Yes
Gender	n/a	"no more than 60% of the Directors are of the same gender"
Athlete representative	n/a	"at least one athlete representative"
Independent Board members	none	"at least a majority of the Directors on the Board be persons who, at the time of their election, are independent of Hockey Canada"
Appointment of additional directors	"up to one appointed by the Directors"	"within the legal limits imposed by the CNCA"
Board Chair appointment	Appointed by Members	Appointed by the Directors of the Board
Terms		
Term of appointment	2 years	Increase to 3 years
Staggering of Directors' terms	n/a	"only about one third of the Board would be up for re-election in any year"
Term limit (consecutive years)	8 years	Increase to 9 years
Term limit for Board Chair (consecutive years)	4 years (2 x 2 years)	Increase to 6 years (2 x 3 years)

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PARG Report Judge Cromwell (2022)
Nominating Committee

Nominating Committee (NC)	Existing Governance	Proposed Governance By Cromwell (2022b)
Number of NC members	fixed number	Up to 9 (odd number)
Majority of NC members	"individuals who are at arm's length from the Board"	"majority of the committee members would be individuals who are at arm's length from the Board"
Appointment of arm's length from the Board members	"qualified and skilled persons" "appointed by the Chair of the Board"	"highly qualified and diverse" "appointed by the Board with the assistance of a reputable board recruitment firm hired by Hockey Canada"
Appointment by Hockey Canada Members	n/a	"up to two individuals"
Athlete representative	n/a	"at least one athlete representative"
Appointment of Hockey Canada Board Directors	unlimited	"one and up to two Directors of the Hockey Canada Board"

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PARG Report Judge Cromwell (2022)
Committees

Committees	Existing Governance	Proposed Governance By Cromwell (2022b)
Standing Committees		
Nominating Committee	Yes	Yes
Audit and Finance Committee	Yes	Audit Committee Finance Committee
Governance Committee	Yes	Yes
Human Resources Committee	Yes	No
Risk Management Committee	Yes	Yes
Program Standards Committee	Yes (inactive since 2018)	No
Other Committees		
Female Hockey Policy Committee	Yes	Yes
National Appeals Committee	Yes	?
Personnel Committee	Yes	?
Members' Meeting (including annual meeting)	Yes	Yes
Congresses	Yes	Yes
Members Forums	Yes	Yes

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- PARG** Organizational structure Challenges
- HC control all aspects of hockey
 - Myriad of org., asso., leagues, teams
 - Need more emphasis on grassroots
 - Too much emphasis on competitions
 - Financial richness of Hockey Canada
 - No financial transfer from HC to local
 - Lack of support for women and para
 - Junior hockey
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- PARG** Organizational structure Propositions
- Better distinction & equality gender/para
 - Distinction amateur / professional
 - Distinction grassroots / national teams
 - More focus and ressources > local
 - Better integration: schools and others
 - Major Junior hockey players as pro
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- PARG** Propositions
- Option 1 – Hockey Canada
 - Hockey Canada with 2 main divisions
 - Group Amateur / Group Professional
 - Option 2 – Hockey in Canada
 - Hockey Canada with 2 legal entities
 - HC Amateur / HC Professional
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