






**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

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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	#894239524	public foundation
Senators Community Foundation	January 26, 2021	#720216936	private foundation
Fondation du Club de Hockey Canadien pour l'enfance	October 5, 2000	#862234125	public foundation
Fondation des Alouettes	July 22, 2003	#861969426	charitable organization
Fondation Impact de Montréal	March 14, 2013	#809432685	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	#785696737	public foundation
BC Lions Alumni Association Foundation	May 1, 1985	#119215333	public foundation

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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
True North Youth Foundation	2022	23,810,858	9,910,111	13,900,747
Saskatchewan Roughriders Foundation	2022	1,368,641	1,231,504	137,137
Calgary Flames Foundation	2022	14,079,656	367,952	13,711,704
Edmonton Oilers Community Foundation	2022	11,657,980	936,322	10,721,658
Canucks for Kids Fund	2022	9,577,082	328,642	9,248,440
Vancouver Canucks Alumni Association	2022	849,571	55,392	794,179
Whitecaps Foundation	2021	206	8,898	(8,692)
BC Lions Alumni Association Foundation	2022	294,320	2,500	291,820
<b>Total</b>		<b>100,532,311</b>	<b>19,541,820</b>	<b>80,990,491</b>

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### Financial information Revenue

Foundation Name	Year	Total Revenue (code 4700)	Total eligible amount of all gifts with tax receipts (code 4800)	Total amount received from other charities (code 4510)	Total other gifts received tax receipt was not issued (code 4930)	Total non tax-receipted revenue from fundraising (code 4630)
OSEG Foundation	2023	1,327,352	77,843	113,675	465,132	597,953
Senators Community Foundation	2022	1,969,461	101,531	-	-	1,863,679
Fondation du Club de Hockey Canadien pour l'enfance	2022	5,036,061	1,016,129	8,885	-	4,265,671
Fondation des Alouettes	2022	181,662	14,907	-	-	166,755
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
Jays Care Foundation	2022	19,213,939	2,479,858	1,419,128	-	12,821,605
Saskatchewan Roughriders Foundation	2022	8,778,067	712,382	158,228	-	6,744,351
Calgary Flames Foundation	2022	4,991,321	129,892	-	224,865	4,526,817
Edmonton Oilers Community Foundation	2022	7,573,822	283,523	-	-	7,216,429
Canucks for Kids Fund	2022	11,179,888	786,857	149,348	180,895	10,007,942
Vancouver Canucks Alumni Association	2022	572,684	90,192	-	-	-
Whitecaps Foundation	2021	0	-	-	-	-
BC Lions Alumni Association Foundation	2022	128,925	12,620	-	-	112,887
<b>Total</b>		<b>148,237,172</b>	<b>7,822,763</b>	<b>2,877,230</b>	<b>3,611,764</b>	<b>129,526,481</b>
<b>% of Total revenue</b>		<b>100%</b>	<b>5.3%</b>	<b>1.9%</b>	<b>2.4%</b>	<b>87.4%</b>

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### Financial information Expenditures - Total and gifts

Foundation Name	Year	Total expenditures before gifts to qualified donees (code 4950)	Total amounts of gifts made to all qualified donees (code 5050)	Total Expenditures (code 5100)
OSEG Foundation	2023	820,583	314,961	1,135,544
Senators Community Foundation	2022	1,229,300	515,118	1,744,418
Fondation du Club de Hockey Canadien pour l'enfance	2022	5,195,486	593,019	5,788,505
Fondation des Alouettes	2022	204,486	12,000	216,486
Fondation Impact de Montréal	2022	682,286	-	682,286
MLSE Foundation	2022	4,212,480	5,988,203	10,200,683
Jays Care Foundation	2022	10,824,466	4,015,860	14,840,326
True North Youth Foundation	2022	7,764,603	517,280	8,281,883
Saskatchewan Roughriders Foundation	2022	2,964,747	1,351,141	4,315,888
Calgary Flames Foundation	2022	767,996	3,940,779	4,708,775
Edmonton Oilers Community Foundation	2022	61,328,001	21,039,684	82,367,685
Canucks for Kids Fund	2022	1,868,743	2,658,338	4,527,081
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
<b>Total</b>		<b>98,248,424</b>	<b>40,982,808</b>	<b>139,231,232</b>
<b>% of Total</b>		<b>70.6%</b>	<b>29.4%</b>	<b>100%</b>

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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)
OSEG Foundation	2023	820,583	170,024	48,319	190,674	-
Senators Community Foundation	2022	1,229,300	-	10,554	1,218,636	-
Fondation du Club de Hockey Canadien pour l'enfance	2022	5,195,486	2,684,941	678,618	1,675,062	158,865
Fondation des Alouettes	2022	204,486	-	35,546	168,940	-
Fondation Impact de Montréal	2022	682,286	388,350	51,866	107,029	-
MLSE Foundation	2022	4,212,480	376,404	127,811	2,708,265	-
Jays Care Foundation	2022	10,824,466	5,822,335	584,027	4,818,104	-
True North Youth Foundation	2022	7,764,603	3,048,570	509,037	3,547,070	659,926
Saskatchewan Roughriders Foundation	2022	2,964,747	202,860	321,924	2,439,963	-
Calgary Flames Foundation	2022	767,996	419,436	341,157	7,402	-
Edmonton Oilers Community Foundation	2022	61,328,001	359,045	776,686	60,192,274	-
Canucks for Kids Fund	2022	1,868,743	27,093	57,094	1,784,556	-
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	-
<b>Total</b>		<b>98,248,424</b>	<b>13,364,733</b>	<b>3,592,903</b>	<b>78,930,625</b>	<b>818,791</b>
<b>% of Total</b>		<b>100%</b>	<b>13.6%</b>	<b>3.7%</b>	<b>80.3%</b>	<b>0.8%</b>

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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%
<b>Total</b>		<b>98,248,424</b>	<b>13.6%</b>	<b>3.7%</b>	<b>80.3%</b>	<b>0.8%</b>	<b>98.4%</b>

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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			
Whitcaps Foundation	2021	Information	not available			
BC Lions Alumni Association	2022	Information	not available			
Foundation						
<b>Total</b>		<b>5,784,762</b>	<b>2,038,086</b>		<b>64</b>	<b>444</b>

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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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**PARG** **Sprott** **PARG**  
School of Business Carleton University Professional Accounting Research Group

**François Brouard, DBA, FCPA, FCA**  
Professeur titulaire / Full Professor  
Carleton University, Ottawa CANADA  
francois.brouard@carleton.ca

**Manuel Litalien, PhD**  
Professeur agrégé / Associate Professor  
Nipissing University, North Bay CANADA

**Carleton University**

**NIPISSING UNIVERSITY**

Collaboration  
**Lucille Perreault, PhD**  
Consultant

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