



Sprett
School of Business
Carleton University

PARG
Professional Accounting
Research Group

RESEARCH NOTE

#PARG 2023-22RN

Canada Soccer – Financial Information

Issues about transparency and equity for women

François Brouard, DBA, FCPA, FCA
February 2023

This research note summarizes some financial information regarding the Canadian Soccer Association Incorporated (or Canada Soccer or the Association) and presents some reflections about transparency in the context of the Canadian Women's National Soccer Team job action.

This research note was finalized on February 12, 2023.

Introduction

Canada Soccer faced a crisis following job action by the players of the Canadian Women's National Soccer Team (CWNST). The strike by the Canadian Women's National Soccer Team is mainly over equity issues (Westhead, 2023 February 10). Appendix A presents the statement by the players of the CWNST regarding bargaining in good faith in July 2022. Appendix B presents statements by the players of the CWNST on February 10/11, 2023. Appendix C presents the statement of support by the players of the Canadian Men's National Soccer Team. Appendix D presents statements by Canada Soccer as responses on February 10/11, 2023. Appendix E presents the statement on equity by the players of the Canadian Women's and Men's National Soccer Team on July 13, 2022.



The crisis raises transparency and governance issues similar to those from recent Hockey Canada crisis (Brouard, Pilon and Webb, 2022; Brouard, Pilon and Webb, 2023; Pilon, Webb and Brouard, 2022). It is probably not limited to Canada Soccer and Hockey Canada, but issues could also be for the nonprofit sector as a whole.



Carleton
University

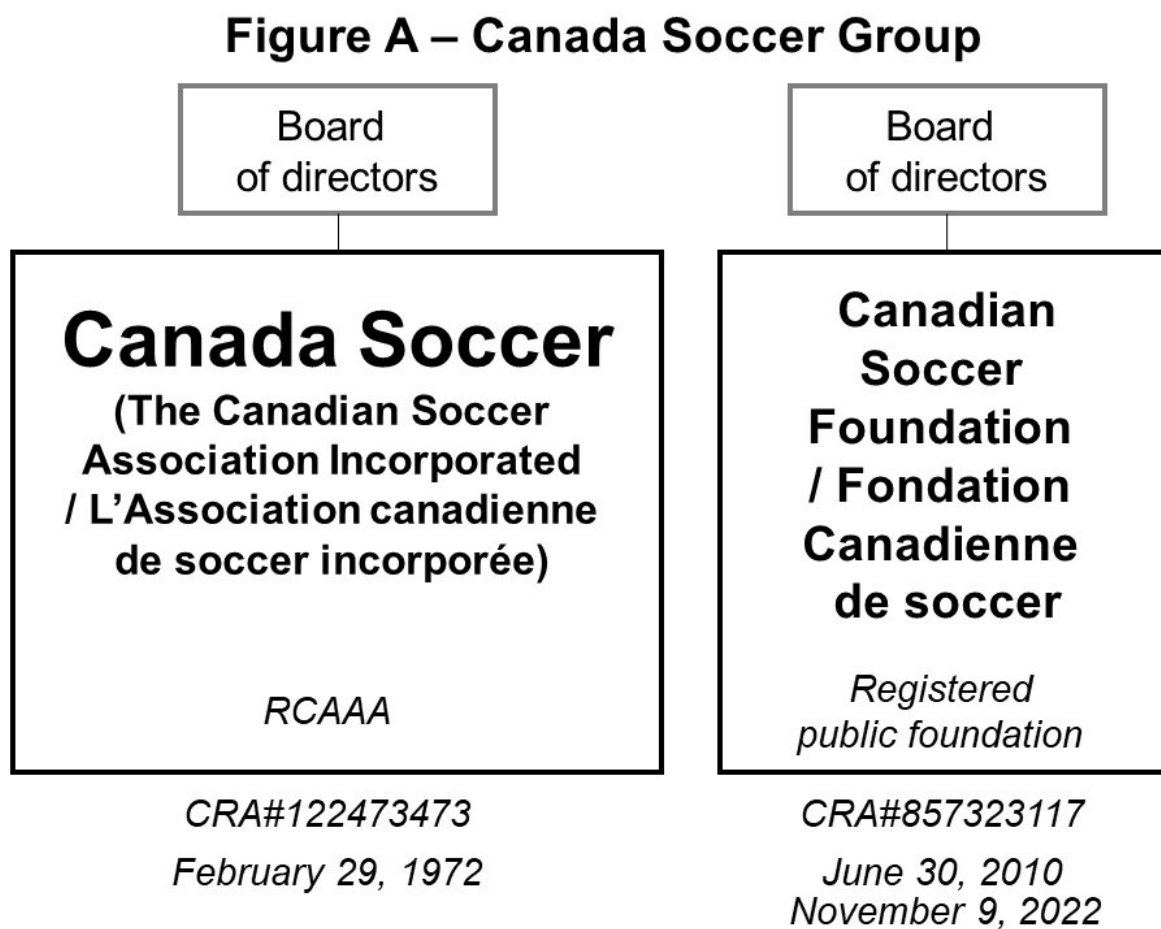
Sprett
School of Business

PARG
Professional Accounting
Research Group

Corporate Structure and Mandate

The corporate structure studied here includes two organizations, namely *The Canadian Soccer Association Incorporated / L'Association canadienne de soccer incorporée* (thereafter *Canada Soccer*) and *Canadian Soccer Foundation / Fondation canadienne du soccer*. The organizations are respectively located in Ottawa, Ontario and Vancouver, British Columbia.

Figure A presents the Canada Soccer group.



Canada Soccer

Canada Soccer is a Registered Canadian Amateur Athletic Association (RCAA) per *Income Tax Act* rules. *The Canadian Soccer Association Incorporated / L'Association canadienne de soccer incorporée* (Canada Soccer) is the corporate name since May 1987 and was previously named *Canadian Soccer Association* (July 1971 - May 1987), *The Canadian Soccer Football Association* (June 1957 - July 1971), *The Football Association of Canada* (June 1952 - June 1957), and *The Dominion of Canada Football Association* (October 1923 - June 1952) (Blumberg, 2023).



Per Canada Soccer (2023a) website:

“Canada Soccer is the official governing body for soccer in Canada. In partnership with its members, Canada Soccer promotes the growth and development of soccer in Canada, from grassroots to high performance, and on a national scale. Soccer is the largest participatory sport in Canada and is considered the fastest growing sport in the country. There are nearly 1,000,000 registered Canada Soccer active participants in Canada within 1,200 clubs that operate in 13 provincial/territorial member associations. Canada Soccer is affiliated with the Fédération Internationale de Football Association (FIFA), The Confederation of North, Central American and Caribbean Association Football (Concacaf) and the Canadian Olympic Committee.”

“The official languages of Canada Soccer shall be English and French. Official documents and texts shall be written in both English and French.” (Canada Soccer, 2022 #1.09)

(see Appendix F for more information on Canada Soccer mission, vision, and values)

Canadian Soccer Foundation / Fondation canadienne de soccer

Canadian Soccer Foundation / Fondation canadienne de soccer is the corporate name of the national foundation and is a registered charity, namely a Public foundation per *Income Tax Act* rules.

Westhead (2022 August 12) indicates June 30, 2010 as the registration date of the Canadian Soccer Foundation and it was based in Ottawa. Westhead (2022) indicates: “In the 12 years since its registration, the foundation has not raised a single dollar”. Per Canada Revenue Agency (2023) website, the effective date of registered status is November 9, 2022.

Related stakeholders in the crisis

Around Canada Soccer’s crisis, we could find a number of stakeholders. The players of the Women’s National team and Men’s National team are regrouped with two associations: Canadian Soccer Players Association and Professional Footballers Association of Canada. They have a partnership between them (CSPA / PFACan, 2021). Canadian Soccer Players Association (CSPA, 2023) objectives are: “Advancing the interests of women in sport [...] As members of the CNWT [Canadian Women’s National Soccer Team] we have a powerful platform to empower girls and women through our international performances. We aim to create and enhance the opportunity for Canadian women to forge a career in professional soccer”. The CSPA leadership team is composed of Janine Beckie, Diana Matheson, Quinn, Sophie Schmidt, and Christine Sinclair. Professional Footballers Association of Canada (PFACan, 2023) represents the interest of the members of the Canadian Men’s National Soccer Team.

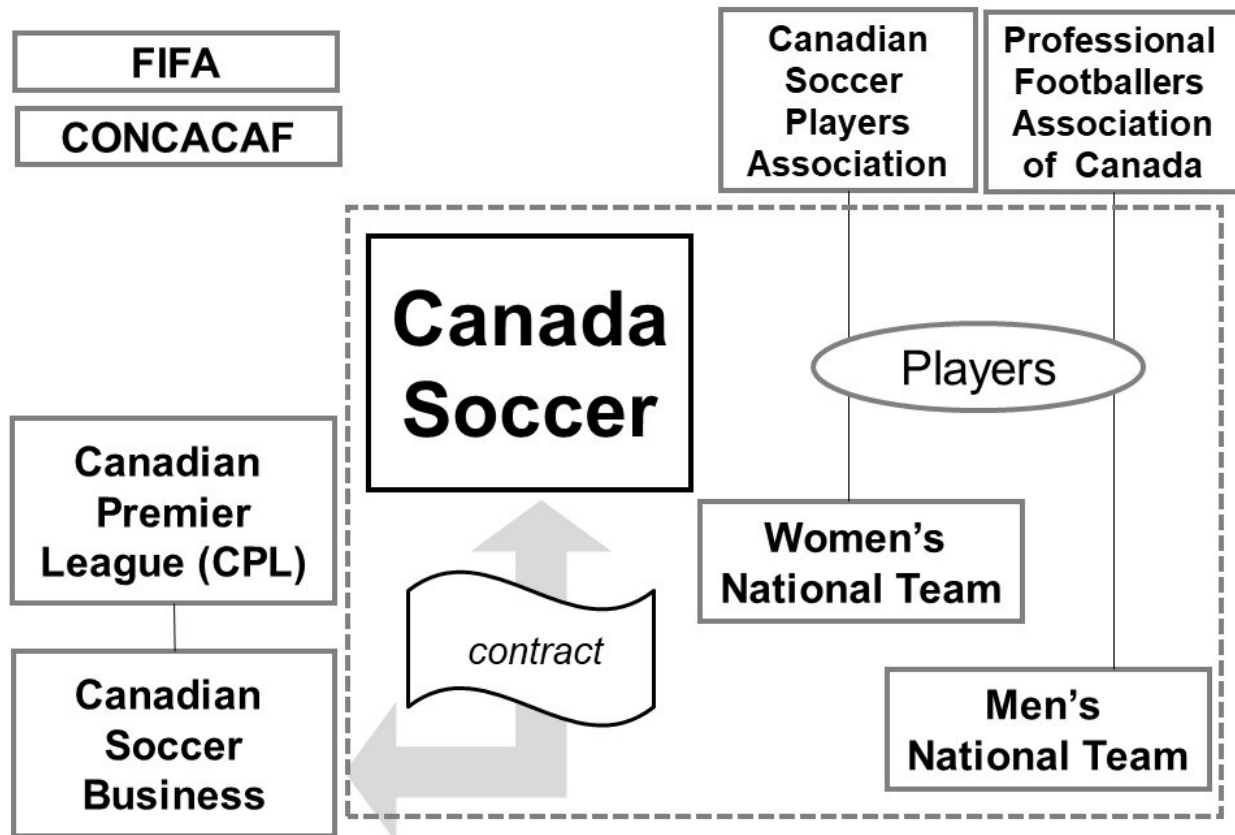


A contract exists between Canada Soccer and Canada Soccer Business (CSB) (2023), a private corporation. Canada Soccer Business (CSB) (2023) described itself as “an innovative partnership enterprise that represents all commercial inventory of Canada Soccer, and the Canadian Premier League – launching in the spring of 2019”. CSB is controlled by the owners of the Canadian Premier League (CPL) and is based in Toronto. No public information was found on the contract and no information were provided to players upon their request.

At the international level, we find mainly two organizations. The Fédération Internationale de Football Association (FIFA, 2023) “exists to govern football and to develop the game around the world”. The World Cups are organized by the FIFA. The Confederation of North, Central America, and Caribbean Association Football (CONCACAF, 2023) is one of FIFA's six continental governing bodies / confederation for association football. Its 41 member associations represent countries and territories mainly in North America (Canada, United States), Central America, Caribbean, including Guyana, Suriname and French Guiana.

Figure B presents some stakeholders around Canada Soccer.

Figure B – Canada Soccer and Some Stakeholders



Financial Information

Financial information regarding Canada Soccer is very limited. Only one set of financial statements (December 31, 2021) is available. Budgets are not available, even when asked (Westhead, 2023 February 10).

Canada Soccer

Copy of Canada Soccer audited financial statements for one year (December 31, 2021) was directly obtained from the Canada Soccer (2023) website. The independent auditor is PricewaterhouseCoopers LLP. No other financial statements are available for other years.

No financial information is available on the Canada Revenue Agency (CRA) website.

Financial position

Table 1 presents assets and Table 2 presents liabilities and net assets. Cash and guaranteed investment certificates (GIC) represents 86.3% in 2020 and 70.7% in 2021. GIC for those two years are at \$7,000,000.

Table 1 - Canada Soccer - Assets

Description	%	2020 \$	%	2021 \$
Current				
Cash	34.5	4,658,709	35.5	7,056,219
Guaranteed investment certificates	51.8	7,000,000	35.2	7,000,000
Accounts receivable	6.6	893,888	23.2	4,599,035
Inventory	0.0	3,658	-	-
Prepaid expenses	0.8	105,455	2.2	427,645
Total Current assets	93.8	12,661,710	96.1	19,082,899
Capital assets	6.2	842,317	3.9	776,205
Total	100	13,504,027	100	19,859,104

Source: Canada Soccer (2021a) December 31 Audited Financial statements

Table 2 - Canada Soccer - Liabilities and Net Assets

Description	%	2020 \$	%	2021 \$
Current				
Accounts payable and accrued liabilities	6.7	901,090	15.7	3,115,333
Deferred revenue	21.8	2,945,076	8.9	1,772,010
Total Current liabilities	28.5	3,846,166	24.6	4,887,343
Deferred contributions related to capital assets	0.9	122,557	0.6	114,386
Total liabilities	29.4	3,968,723	25.2	5,001,729
Net assets				
Unrestricted	54.2	7,315,544	63.9	12,695,556
Internally restricted – reserve	11.1	1,500,000	7.6	1,500,000
Invested in capital assets	5.3	719,760	3.3	661,819
Total net assets	70.6	9,535,304	74.8	14,857,375
Total	100	13,504,027	100	19,859,104

Source: Canada Soccer (2021a) December 31 Audited Financial statements



Revenue and expense

Table 3 presents a summary of statement of operations. The revenue were at \$14M in 2020 and at \$33M in 2021. A large increase in revenue of more than \$13.5M in commercial and other fees and more than \$2.7M from FIFA explains the difference. The difference on the expenses between Men's and Women's team are major, especially in 2021. This could be explained by the World Cup preparation on the Men's team. Sinclair and Beckie (2023) didn't receive information on actual numbers and budget for both teams regarding 2022 and 2023.

Canada Soccer claims an exemption for income tax purposes as a Registered Canadian Amateur Athletic Association (RCAA).

No financial statements filed with Corporations Canada (Blumberg, 2023).

Table 3 - Canada Soccer – Statement of operations

Description	%	2020 \$	%	2021 \$
Revenue				
Player fees	17.5	2,516,648	15.1	5,030,794
Commercial and other fees	32.6	4,691,337	54.6	18,259,574
Government grants	31.2	4,502,646	14.1	4,709,887
FIFA and CONCAF grants	17.2	2,481,671	12.6	4,221,956
FIFA World Cup 2026	1.5	216,786	3.6	1,199,225
Total revenue	100%	14,409,088	100%	33,421,436
Expense				
Men's teams	21.7	3,088,906	39.3	11,029,759
Women's teams	19.8	2,821,642	18.1	5,096,519
Other teams and sporting equipment	14.9	2,127,257	6.6	1,868,396
Technical and development projects	9.5	1,352,228	7.1	1,990,623
Staging, marketing and communications	5.3	760,442	13.8	3,881,780
FIFA World Cup 2026	1.5	216,786	4.9	1,370,432
Competitions	0.1	19,861	0.4	114,720
Administration and meetings	27.0	3,842,373	9.8	2,747,136
Total expense	100%	14,229,495	100%	28,099,365
Excess of revenue over expenses for the year		179,593		5,322,071

Source: Canada Soccer (2021a) December 31 Audited Financial statements

Canadian Soccer Foundation / Fondation canadienne de soccer

No financial information available on the Canada Revenue Agency (CRA) website on charities.



Crisis

A crisis exploded on February 10, 2023 (Sinclair, 2023a) with a statement by the Canadian Women's National Team players (2023a) announcing job action (see Appendix B). The support came on the same day from the Canadian Men's National Team (Canadian Men's National Team players, 2023; Sinclair, 2023b) (see Appendix C). Canada Soccer (2023b) responded to the decision (see Appendix D). A meeting took place in Orlando between representatives of the Women's National Team players and Canada Soccer on February 11, 2023.

Canada Soccer (2023c) stated after the meeting that it was an illegal strike and players could suffer financial consequences (see Appendix D). The Canadian Women's National Team players (2023b) gave an update (Appendix B).

Sinclair (2023c) declared in a tweet following the Statement from Canada Soccer.
To be clear. We are being forced back to work for the short term. This is not over. We will continue to fight for everything we deserve and we will win. The She Believes is being played in protest.

Table 4 summarizes a brief selection of events related to the crisis. A number of news articles were also relevant to bring some lights on the development of the crisis.

Table 4 – Selection of events related to the crisis

Date	Description
October 23, 2021	Announcement of a partnership between the Canadian Soccer Players Association (CSPA) and Professional Footballers Association of Canada (PFACan)
July 13, 2022	Statement by the players of the Canadian Women's and Men's National Soccer Team
February 10, 2023	Statement by the players of the Canadian Women's National Team
February 10, 2023	Statement of support by the players of the Canadian Men's National Soccer Team
February 10, 2023	Statement by Canada Soccer
February 11, 2023	Meetings in Orlando between representatives of Canada Soccer and representatives of the Canadian Soccer Players Association, the union that represents the Women's National Team Players
February 11, 2023	Statement by Canada Soccer
February 11, 2023	Statement by the players of the Canadian Women's National Team

A number of issues are leading to the job action, such as pay equity, working conditions and financial cuts. Pay equity is not a new issue in sports or in other fields. "While Canada Soccer is poised to receive a \$10 million bonus for the men's national team qualifying for this year's World Cup in Qatar, the federation has told players that it can't pay them the after-tax payment equivalent to 40 per cent of the coming payout because of a contract the organization signed in 2019 with a private and little-known company called Canada Soccer Business, men's national team players said in interviews with TSN." (Westhead, 2022 August 12)



Diane Matheson explains that “If a men’s team qualifies for a World Cup they get – give or take – around \$10 million; If a women’s team wins a World Cup they get \$2 million that goes towards their federation and that’s all coming from FIFA. [...] The pay is getting better every single year. But there’s obviously still a gap and it’s a gap we’re hoping to start closing.” (Francis, 2018).

It is now 2023 and the gap is still there.

Working conditions are different between men and women, such as travel arrangements, accommodation, training camps days, full training camp windows, players and staff in training camp windows, limit on youth teams’ activities, and no home game before next World Cup.

Those differences may result from budget cuts in resources and could impact the effort for the next World Cup and Olympics, but also the next generation of players both for men and women (Sinclair and Beckie, 2023).

Issues in Transparency, Accountability and Governance

Similar to Hockey Canada crisis (Brouard, Pilon and Webb, 2022; Pilon, Webb and Brouard, 2022), the crisis in soccer bring to the surface a number of issues in transparency, governance and accountability.

Lack of information on RCAAAs

The financial statements of Registered Canadian Amateur Athletic Association (RCAAA), such as Canada Soccer, are not included on CRA website representing a lack of transparency.

Access to financial statements and budget from Canada Soccer

Only one year (2021) of financial statements are posted on Canada Soccer website. In addition to financial statements, information about a number of financial topics, such as compensation of leadership team and sponsorships is not available either.

Accountability and governance issues

The overall question of accountability and governance regarding Canada Soccer could be the subject of further research. Maybe the crisis will bring similar questions as those with Hockey Canada (Brouard, Pilon and Webb, 2023). Suggestions made to Hockey Canada may be helpful in improving soccer in Canada, such as investigation by an external person, change of leadership (executives and Board of directors).



Conclusion

The crisis brings a lot of questions about Canada Soccer and related organizations. There are clear requests for more transparency, better governance and accountability. It is especially true when public funding is received by an organization. An organization receiving public funding should be required to make their financial statements publicly available and financial information should be shared with stakeholders, namely the players on the national teams and sponsors.

Consequences of that crisis are a major turning point for the future of Canada Soccer and oversight of soccer in Canada.

The lack of transparency doesn't seem like an isolated incident; for examples: Canada Soccer doesn't publish a number of years of financial statements and annual reports on their website preventing financial disclosure.

Hope other organizations (registered charities, non-profits) will take actions about their transparency sooner rather than later to avoid a similar crisis in stakeholder trust.

Men and women are on the same side to have a world-class operation and grow the game of soccer.

Using the values from Canada Soccer (see Appendix E) as guidelines, it seems that some of them may be a work in progress and need of improvement: FAIR, ACCOUNTABLE, TRANSPARENCY, RESPECT.

“Enough is enough at this point.” (Christine Sinclair) (Sinclair and Beckie, 2023)



ABOUT THE AUTHORS

François Brouard, DBA, FCPA, FCA is a Full professor in the Sprott School of Business, Carleton University, Founding director of the Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales (SCSE/CSES), a member of the Professional Accounting Research Group (PARG) and a member of Philab. He is playing recreational soccer and was a volunteer soccer coach.
francois.brouard@carleton.ca

[suggestion for citing the research note: Brouard, François (2023). *Canada Soccer – Financial Information - Issues about transparency and equity*, PARG #2023-22RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, February 12, 24p.]

Copyright © 2023, François Brouard

The views presented in this document do not represent official positions of the Professional Accounting Research Group (PARG), Sprott School of Business, or Carleton University.

Other PARG research notes related to sports

Professional Accounting Research Group (PARG)

Sprott School of Business, Carleton University

(available at <https://sprott.carleton.ca/parg/videos-notes-papers-and-briefs>)

Brouard, F., Pilon, M., Webb, A. (2022). *Hockey Canada – Financial Information: Issues about transparency and responsiveness*, #PARG 2022-12RN, October 11, 37p.

Brouard, F., Webb, A., Pilon, M. (2022). *Registered Canadian Amateur Athletic Association (RCAAA) – List and issues on financial information*, PARG #2022-16RN, November 9, 19p.

Brouard, F. (2022). *Sale of Ottawa Senators – Information on a future transaction*, #PARG 2022-17RN, December 23, 21p.

Brouard, F., Pilon, M., Webb, A. (2023). *Hockey in Canadian Provinces & Territories – Membership statistics from Hockey Canada*, #PARG 2023-18RN, January 15, 29p.

Brouard, F., Pilon, M., Webb, A. (2023). *Hockey Canada Governance - Existing Situation and Suggestions by Judge Cromwell (2023)*, #PARG 2023-19RN, January 15, 13p.

Brouard, F., Pilon, M., Webb, A. (2023). *Hockey in Canadian Provinces & Territories – Governance and Finances of Hockey Canada members*, #PARG 2023-20RN, January 15, 28p.

Brouard, F., Pilon, M., Webb, A. (2023). *Hockey in Canada – Existing and proposed organizational structure*, #PARG 2023-21RN, January 15, 22p.



References

- Blumberg, M. (2023). *Canadian Soccer Association not filing financial statements with Corporations Canada as required by the Canada Not-for-profit Corporations Acts ('CNCA')*, February 11. Online <https://www.canadiancharitylaw.ca/blog/canadian-soccer-association-not-filing-financial-statements-with-corporations-canada-as-required-by-the-canada-not-for-profit-corporations-act-cnca/>
- Brouard, F., Pilon, M., Webb, A. (2022). *Hockey Canada – Financial Information: Issues about transparency and responsiveness*, #PARG 2022-12RN, , Research note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, October 11, 37p.
- Brouard, F., Webb, A., Pilon, M. (2022). *Registered Canadian Amateur Athletic Association (RCAAA) – List and issues on financial information*, PARG #2022-16RN, , Research note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, November 9, 19p.
- Canada Revenue Agency (2023a). *Canadian Soccer Foundation / Fondation canadienne de soccer*. Online <https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyRprtngPrd?q.srchNmFltr=soccer&q.stts=0007&selectedCharityBn=857323117RR0001&dsrdPg=1>
- Canada Revenue Agency (2023b). *The Canadian Soccer Association Incorporated / L'Association canadienne de soccer incorporée*. Online <https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyRprtngPrd?q.srchNmFltr=soccer&q.stts=0007&selectedCharityBn=122473473RR0001&dsrdPg=1>
- Canada Soccer (2019). *Budget Principles and Process*, November, 4p. Online <https://canadasoccer.com/wp-content/uploads/2022/04/9.1-Good-Governance-and-the-Budget.pdf>
- Canada Soccer (2021a). *Financial Statements for the year ended December 31, 2021, 14p*. <https://canadasoccer.com/wp-content/uploads/2020/11/The-Canadian-Soccer-Association-Incorporated-2021.pdf>
- Canada Soccer (2021b). *Annual Report 2021*, 46p. Online <https://www.canadasoccer.com/wp-content/uploads/2022/05/2021-AnnualReport-Web-EN.pdf>
- Canada Soccer (2021c). *Governance Policies*, March 19p. Online https://canadasoccer.com/wp-content/uploads/2022/03/CSA-Governance-Policies-11.03.21_EN_Clean.pdf
- Canada Soccer (2022). *By-Laws*, May, 32p. Online https://canadasoccer.com/wp-content/uploads/2021/05/CSA-GC-By-laws-2022-EN_Final.pdf
- Canada Soccer (2023a). *Website*. Online <https://canadasoccer.com>
- Canada Soccer (2023b). *Canada Soccer Statement – Canada Soccer has a proven track record of supporting women's soccer*. February 10. Online <https://www.canadasoccer.com/news/canada-soccer-statement/>
/ Déclaration de Canada Soccer – Canada Soccer a fait ses preuves dans le Soutien du soccer féminin. February 10. Online <https://www.canadasoccer.com/fr/news/declaration-de-canada-soccer/>

- Canada Soccer (2023c). *Canada Soccer Statement*, February 11. Online <https://www.canadasoccer.com/news/20230211-canada-soccer-statement/> / *Déclaration de Canada Soccer*, February 11. Online <https://www.canadasoccer.com/fr/news/20230211-declaration-de-canada-soccer/>
- Canada Soccer Business (CSB) (2023). *Webpage*. Online <https://ca.linkedin.com/company/canadian-soccer-business>
- Canadian Men's National Team players (2023). *Statement from the Canada Men's National Soccer Players Association*, February 10. (Tweet by Mark-Anthony Kaye @MarkThEwizz – A message from #CANMNT)
- Canadian Women's National Team players (2022). *A statement from the Canadian Women's National Team players*, June 5. (Tweet by CanadianSoccerPlayers @PlayersCanadian)
- Canadian Women's National Team players (2023a). *A statement from the Canadian Women's National Team players*, February 10. (Tweet by CanadianSoccerPlayers @PlayersCanadian - The time is now, we are taking job action)
- Canadian Women's National Team players (2023b). *An update from the Canadian Soccer Players Association*, February 11. (Tweet by CanadianSoccerPlayers @PlayersCanadian)
- Canadian Women's and Men's National Team players (2022). *A statement from the Women's and Men's national teams*, July 13. (Tweet by CanadianSoccerPlayers @PlayersCanadian)
- CONCACAF (2023). *Website*, Confederation of North, Central America, and Caribbean Association Football (CONCACAF). Online <https://www.concacaf.com/en/>
- CSPA (2023). *Website*, Canadian Soccer Players Association (CSPA). Online <https://canadiansoccerplayers.com/>
- CSPA / PFACan (2021). *Professional Athletes Announce Partnership*, Canadian Soccer Players Association (CSPA) / Professional Footballers Association of Canada (PFACan), Ottawa, 23 October. Online https://twitter.com/canada_pfa/status/1451918321650130951/photo/1
- FIFA (2023). *Website*, Fédération Internationale de Football Association (FIFA). Online <https://www.fifa.com/>
- Francis, A. (2018). *Diane Matheson on the pay gap in women's sports*, video, 3 minutes, February 8. Online <https://www.macleans.ca/society/diana-matheson-on-the-pay-gap-in-womens-sports/>
- PFACan (2023). *Website*, Professional Footballers Association of Canada (PFACan). Online <https://fifpro.org/en/members/professional-footballers-association-canada>
- Pilon, M., Webb, A., Brouard, F. (2022). To clean up Hockey Canada, financial transparency is a must, *The Conversation*, November 8. Online <https://theconversation.com/to-clean-up-hockey-canada-financial-transparency-is-a-must-192705>
- Sinclair, C. (2023a). *Enough is enough*, February 11. (Tweet by Christine Sinclair @sincy12 on February 10, 2023 16:36)
- Sinclair, C. (2023b). *ONE TEAM*, February 11. (Tweet by Christine Sinclair @sincy12)
- Sinclair, C. (2023c). *To be clear. We are being forced back to work ...*, February 11. (Tweet by Christine Sinclair @sincy12)



- Sinclair, C., Beckie, J. (2023). *We've decided it's time to take a stand: Sinclair, Beckie announce job action for CWNT*, video of interview with R. Westwood, 27 minutes. Online <https://www.tsn.ca/soccer/video/weve-decided-its-time-to-take-a-stand-sinclair-beckie-announce-~2626624>
- Westhead, R. (2022 August 12). *Foundation registered to raise money for Canada Soccer sits idle*. Online <https://www.tsn.ca/rick-westhead-foundation-registered-to-raise-money-for-canada-soccer-sits-idle-1.1835850>
- Westhead, R. (2023 February 10). *Women's national soccer team on strike over pay equity issues*. Online <https://www.tsn.ca/women-s-national-team-says-new-leadership-may-be-needed-at-canada-soccer-1.1917689>
- Westhead, R. (2023 February 11). *Canada Soccer threatens to sue players over job actions: sources*. Online <https://www.tsn.ca/canada-soccer-threatens-to-sue-players-over-job-action-sources-1.1918073>



Appendix A Statement by Canada Soccer Women's National Team

* Statement on June 5, 2022 (Canadian Women's National Team players, 2022)

The Women's National Team has been bargaining in good faith with Canada Soccer since January 29, 2022. We have been clear throughout these discussions (and before) that we are seeking an agreement with Canada Soccer that will provide equal pay to members of our team relative to the Men's National Team. The Women's National Team will not accept an agreement that does not offer equal pay.

On Friday, Canada Soccer tabled a proposal to both the Men's and Women's National Teams. We continue to review that proposal despite not yet having the benefit of all the information that we have asked Canada Soccer to provide regarding its financials, including with respect to its agreement with Canada Soccer Business. However, the Women's National Team believes that the CSA's most recent proposal represents a positive step toward pay equity between the Men's and Women's Teams, and one that provides a basis for further negotiations with the CSA.

We are happy to hear that the Men's National Team is asking Canada Soccer for "[a]n equitable structure with our women's national team". However, to be clear, the Women's National Team does not view equal FIFA percentages as between our respective teams as equal pay.

We look forward to working with both Canada Soccer and the Men's National Team towards a deal that offers true pay equity and that advances the sport of soccer in Canada, for the benefit of all of us.

The players of the Canadian Women's National Team



Appendix B

Statements by Canada Soccer Women's National Team

* Statement on February 10, 2023

The Canadian Women's National Soccer Team is both outraged and deeply concerned with the news of significant cuts to the national team programs for 2023. We understand that the Men's National Soccer Team shares our frustration and concerns, and intends to issue its own statement shortly.

With the biggest tournament in women's football history less than six months away, our preparation for the World Cup and the future success of the Women's National Team program are being compromised by Canada Soccer's continued inability to support its national teams. Despite our strong track record of success and history-making achievements for more than a decade, we continue to be told there is not enough money to adequately fund our program and our youth teams.

With the Men's National Team's recent success, soccer in Canada has never been more popular. Canada's national teams have never been more successful, or attracting more corporate dollars. Yet despite these steps forward, we are still stuck asking the same question... where is the funding?

We have been patiently negotiating with Canada Soccer for more than a year. Now that our World Cup is approaching, the Women's National Team players are being told to prepare to perform at a world-class level without the same level of support that was received by the Men's National Team in 2022, and with significant cuts to our program – to simply make do with less. This is an unacceptable burden to put on the shoulders of our players, especially in the most crucial cycle for our team. We are left feeling frustrated and, once again, deeply disrespected by Canada Soccer.

While we continue our preparation for the World Cup with our new budget reality, we've had to cut not only training camp days but full camp windows, cut the number of players and staff invited into camps, significantly limit the already limited youth teams' activities, all while we continue to face immense uncertainty about compensation. We have been told that there will be no home game for our team before the World Cup. We have been told, quite literally, that Canada Soccer cannot adequately fund the Women's National Team, and they have waited to tell us this until now, when we are less than six months from the World Cup.

We are tired – tired of constantly having to fight for fair and equal treatment, and for a program that will give us a chance to achieve what we know this team is capable of achieving for Canada.

This lack of support threatens to reverse the progress we've made as a soccer nation and to send us back to obscurity. For our team to remain a force on the world stage, we need a federation that operates and supports us at the level at which we are expected to deliver – world class. The national teams cannot afford to be the only ones fighting for our success any longer. Enough was enough a long time ago.

We, the Women's National Soccer Team players, are demanding immediate change. Canada Soccer must live up to its public commitment to gender equity and its obligation as the national governing body for soccer in Canada to advance the sport, not drag it down. We expect and deserve nothing less than to be treated equally and fairly and to have our program – and our World Cup preparations – funded appropriately.

If Canada Soccer is not willing or able to support our team, new leadership should be found. We are committed to do whatever it takes to create public awareness of this crisis and to force Canada Soccer to start to support the national teams properly.

The players of the Canadian Women's National team.



L'équipe nationale féminine de soccer du Canada est à la fois indignée et profondément préoccupée par la nouvelle de coupures importantes dans notre budget pour 2023. L'équipe nationale masculine de soccer partage notre frustration et nos préoccupations, et elle a l'intention de publier sa propre déclaration sous peu.

À moins de six mois du plus grand tournoi de l'histoire du soccer féminin, notre préparation pour la Coupe du monde et le succès futur du programme de l'équipe nationale féminine sont compromis par l'incapacité perpétuelle de Canada Soccer à soutenir ses équipes nationales. Malgré nos succès et nos réalisations historiques depuis plus d'une décennie, on continue de nous dire qu'il n'y a pas assez d'argent pour financer adéquatement notre programme et nos équipes U17 et U20.

Avec le succès récent de l'équipe nationale masculine, le soccer au Canada n'a jamais été aussi populaire. Les équipes nationales du Canada n'ont jamais eu autant de succès et n'ont jamais attiré autant de soutien financier de grandes entreprises. Pourtant, malgré ces avancées, nous nous posons toujours la même question... où est le financement ?

Depuis plus d'un an, nous avons négocié patiemment avec Canada Soccer. À l'aube de notre Coupe du monde, les joueuses de l'équipe nationale féminine sont appelées à performer sur la scène internationale sans le même niveau de soutien donné à l'équipe nationale masculine en 2022, tout en ayant fait de coupures économiques importantes à notre programme. On nous demande de simplement faire avec moins. C'est un fardeau inacceptable, surtout pendant ce cycle crucial pour notre équipe. Nous nous sentons frustrées et, une fois de plus, profondément méprisées par Canada Soccer.

Alors que nous poursuivons notre préparation pour la Coupe du monde, cette nouvelle réalité financière nous force à réduire non seulement les jours de camp d'entraînement, mais aussi à annuler plusieurs autres camps entièrement, réduire le nombre de joueurs et de membres du personnel invités et limiter considérablement les activités déjà sporadiques des équipes de jeunes. Tout cela alors que nous sommes toujours plongées dans une immense incertitude quant à notre rémunération. On nous a dit qu'il n'y aurait pas de match à domicile pour notre équipe avant la Coupe du monde. On nous a dit, mot pour mot, que Canada Soccer ne peut pas financer adéquatement l'équipe nationale féminine alors que nous sommes à moins de six mois de la Coupe du monde.

Nous sommes fatiguées. Fatiguées de devoir constamment nous battre pour un traitement juste et équitable, et pour un programme qui nous donnera une chance de réaliser ce que nous savons que cette équipe est capable de réaliser pour le Canada.

Ce manque de soutien menace de mettre un frein au progrès que nous avons réalisé en tant que nation de soccer et de nous renvoyer à la case départ. Pour que notre équipe reste une force sur la scène internationale, nous avons besoin d'une fédération qui fonctionne et nous soutient au niveau qui est attendu de nous : le niveau mondial. Nous ne pouvons plus nous permettre d'être les seules à nous battre pour notre succès. Il y a longtemps que cela n'est plus acceptable.

Nous, les joueuses de l'équipe nationale de soccer, exigeons un changement immédiat. Canada Soccer doit respecter son engagement public envers l'équité entre les sexes. Nous n'attendons et ne méritons rien de moins que d'être traitées de manière égale et équitable et que notre programme - et nos préparatifs pour la Coupe du monde - soient financés de manière appropriée.

Si Canada Soccer ne veut pas ou ne peut pas soutenir notre équipe, il faudra envisager un changement de leadership. Nous nous engageons à faire le nécessaire pour sensibiliser le public à cette crise et pour pousser Canada Soccer à enfin soutenir correctement les équipes nationales.

Les joueuses de l'équipe nationale féminine du Canada.



* Statement on February 11, 2023



A Statement From the Canadian Women's National Soccer Team

Yesterday, our Players' Association announced that we were taking action in response to Canada Soccer's significant cuts to our national team programs less than six months in advance of the World Cup.

Representatives of the Players' Association met with Canada Soccer this afternoon for an hours-long meeting in which the concerns of the players were discussed in detail.

Prior to that meeting, Canada Soccer told us that they consider our job action to be an unlawful strike. They told us that if we did not return to work – and did not commit today to playing in Thursday's game against the United States – they would not only take legal action to force us back to the pitch but would consider taking steps to collect what could be millions of dollars in damages from our Players' Association and from each of the individual players currently in camp.

As individual players who have received no compensation yet for any of our work for Canada Soccer in 2022, we cannot afford the risks that personal action against us by Canada Soccer will create. Because of this, we have advised Canada Soccer that we will return to training tomorrow and will play in the SheBelieves Cup as scheduled.

We continue to believe that Canada Soccer's cuts to the national team programs – especially right before our World Cup – are unacceptable. We continue to believe that Canada Soccer needs to do more to support our programs and our players. And we continue to believe that unless we stand up together and demand more, nothing will ever change.





Une déclaration de l'équipe nationale féminine de soccer du Canada

Hier, nous avons annoncé que nous entrons en grève en réponse aux coupures budgétaires importantes effectuées par Canada Soccer dans les programmes de notre équipe nationale, moins de six mois avant la Coupe du monde.

Des représentantes de notre association de joueuses ont rencontré Canada Soccer cet après-midi pour discuter en détails de l'étendue de nos préoccupations.

Avant cette réunion, l'organisation de Canada Soccer nous a laissé savoir qu'elle considère notre grève illégale. On nous a informé que si nous ne retournons pas au travail - et que nous ne nous engageons pas aujourd'hui à jouer contre les États-Unis ce jeudi - Canada Soccer entamera des poursuites judiciaires pour nous forcer à retourner sur le terrain. L'organisation essaiera également d'obtenir des millions de dollars en dommages-intérêts de notre association de joueuses ainsi que de chacune des joueuses présentement en camp.

En tant que joueuses individuelles qui n'ont pas encore été compensées pour notre travail pour Canada Soccer en 2022, nous ne pouvons pas nous permettre de nous exposer aux risques reliés à des poursuites personnelles. C'est pour cette raison que nous avons informé Canada Soccer que nous allons retourner à l'entraînement demain et que nous jouerons comme prévu à la SheBelieves Cup.

Nous continuons de croire que les coupures effectuées par Canada Soccer, surtout juste avant notre coupe du monde, sont inacceptables. Nous continuons de croire que Canada Soccer doit faire plus pour soutenir ses programmes et ses joueurs. Enfin, nous continuons de croire que si nous n'exigeons pas plus, aucun changement ne sera apporté.



Appendix C Statement by Canada Soccer Men's National Team

Statement on February 10, 2023



Statement from the Canada Men's National Soccer Team Players Association February 10, 2023

The Canadian Men's National Soccer Team players are, once again, deeply disappointed by the actions of Canada Soccer, and wholeheartedly support the Women's National Team players' statement made this afternoon about completely unsatisfactory preparation conditions for this summer's Women's World Cup.

The men's and women's National Team Players Associations have diligently worked together to convince Canada Soccer to provide reasonable and equal compensation and working conditions. Since June 2022, Canada Soccer has consistently refused or blatantly ignored our Players Association's requests for access to its financial records to back-up its claims that it does not have the funds to properly operate Canada Soccer or fairly compensate the players, and demands that it explain what has happened to millions of dollars that it should be receiving each year from sponsors and other sources. Most recently, without first discussing the issue with either of the National Teams, Canada Soccer decided to substantially cut the budgets for both programs and the associated youth National Teams.

How Canada Soccer is allocating or using funds is unclear and cloaked in secrecy. Despite the funding from FIFA and substantially increased sponsor and fan interest following the Men's National Team's qualification for and participation in the 2022 World Cup, Canada Soccer's principal revenue streams have been in large part diverted to Canada Soccer Business to the benefit of the owners of for-profit minor league professional soccer teams, as [reported on](#) extensively by Rick Westhead on July 12, 2022. It has been reported that the agreement was never properly approved, and that despite having an opportunity to annul or terminate the agreement when its terms were breached by Canada Soccer Business, Canada Soccer did not do so. The players continue to be confronted by this arrangement, which has included the use of National Team player names, images and likenesses for commercial purposes without player consent or compensation. This took place before, during, and after the World Cup, despite player demands to Canada Soccer that such activity must stop in the absence of an agreement with the players.

We now know that through this financial and other mismanagement, Canada Soccer is claiming it does not have the funds necessary to provide the Women's National Team players the working conditions and games they need to prepare for the 2023 Women's World Cup. That is outrageous and calls for an immediate and urgent response.

These developments come at a time when national and international excitement and support for the sport is at an all-time high. The Women's National Team, the reigning Olympic champions, are preparing for the 2023 Women's World Cup, and Canada is preparing to co-host the Men's World Cup in 2026. We are at a pivotal moment in time for soccer in Canada. This is a once-in-

a-generation, perhaps once-in-a-lifetime opportunity to grow the sport in Canada, and the current leadership of Canada Soccer is putting that opportunity at risk.

We, the players, are committed to doing our best for each other, the fans, and the future of soccer in Canada, and we demand that Canada Soccer fulfill its obligations as the governing body of soccer in Canada, stop the unlawful use of player names and likenesses, address the violations of proper governance, provide full disclosure and the transparency required of the national governing body of a major sport, deal with the Players Associations in good faith, and, most importantly, properly fund the men's and women's national teams and the youth teams that serve as the pipeline for continued success of the senior teams.

If the current leadership of Canada Soccer is not willing to take immediate action to respond to the players' demands and concerns, we ask that the Minister of Sport, the Honourable Pascale St-Onge intervene to remove them, and mandate that new Canada Soccer leadership be named and required to comply with its mandated objectives and all legal requirements, as supported by federal funding.

Yours in sport,

The Players of the Men's National Soccer Team



Appendix D Statements by Canada Soccer

* Statement on February 10, 2023 (Canada Soccer, 2023b)

CANADA SOCCER STATEMENT

Canada Soccer has a proven track record of supporting women's soccer.

Pay equity for our Women's National Team is at the core of our ongoing player negotiations. Canada Soccer will not agree to any deal without it.

That is why, after months of negotiations with our Women's National Team Players and their legal counsel, Canada Soccer already issued a mutually-agreed to retroactive payment.

We have also previously informed our Women's National Team Players that the "Friends and Family" program, granted to our Men's National Team Players at the FIFA World Cup Qatar 2022, will be replicated for our Women's National Team Players at FIFA Women's World Cup Australia & New Zealand 2023.

This is real change in action, but there is more to do. To continue that important work, we need to have a collective bargaining agreement in place to responsibly plan for the future. We presented an equity-based proposal to our players from both National Teams and their counsel several months ago and we are still waiting for a definitive response to the terms of that proposal.

Canada Soccer and our legal counsel will be meeting with our Women's National Team Players in Orlando Saturday morning, as agreed to last Sunday, to continue our discussions. We want to get this resolved for both of our National Teams and for soccer in Canada.

DÉCLARATION DE CANADA SOCCER

Canada Soccer a fait ses preuves dans le soutien du soccer féminin.

L'équité salariale pour notre équipe nationale féminine est au cœur de nos négociations en cours avec les joueuses. Canada Soccer ne signera aucune entente sans que ce principe soit respecté.

C'est pourquoi, après des mois de négociations avec les joueuses de notre équipe nationale féminine et leur conseiller juridique, Canada Soccer a déjà versé des montants rétroactifs convenus par les deux parties.

Nous avons aussi précédemment informé les joueuses de notre équipe nationale féminine que le programme « Famille et amis » en place pour les joueurs de notre équipe nationale masculine à la Coupe du Monde de la FIFA, Qatar 2022 sera aussi en vigueur pour les joueuses de notre équipe nationale féminine à la Coupe du Monde Féminine de la FIFA, Australie et Nouvelle-Zélande 2023.

Il s'agit là de changements véritables en action, mais il reste encore plus à faire. Afin de poursuivre ce travail important, nous avons besoin d'une entente collective en place, afin de planifier l'avenir de façon responsable. Nous avons présenté une offre porteuse d'équité à nos joueurs des deux équipes nationales et à leurs conseillers il y a plusieurs mois et nous sommes toujours dans l'attente d'une réponse sur les conditions de cette proposition.

Comme entendu dimanche dernier, Canada Soccer et nos conseillers juridiques rencontreront les joueuses de notre équipe nationale demain matin à Orlando afin de poursuivre nos discussions. Nous désirons parvenir à une résolution pour nos deux équipes nationales et pour le soccer au Canada.



* Statement on February 11, 2023 (Canada Soccer, 2023c)

CANADA SOCCER STATEMENT

On Saturday, representatives of Canada Soccer met with representatives of the Canadian Soccer Players Association, the union that represents the Women's National Team Players, in Orlando for a previously-scheduled, in-person meeting. The meeting had two purposes: first, to respond, specifically, to the demands made by the CSPA on Thursday evening of this week; and second, to continue the collective bargaining in which the two sides have been engaged for over a year now.

Canada Soccer has heard the Women's National Team Players and has committed to a path to addressing each of the demands made by the players. But Canada Soccer knows that is not enough. There is still work to do.

Canada Soccer has committed to negotiating a comprehensive collective agreement with both of the player associations of the Women's and Men's National Teams. That agreement, once concluded, will be an historic deal that will deliver real change and pay equity in Canada Soccer. It is a goal worth getting right.

Canada Soccer has also seen the comments from the CSPA about 'forcing' the players back to work.

Canada Soccer respects the players' right to organise. The players, while having taken job action, were not and are not in a legal strike position under Ontario labour law. Canada Soccer was not prepared to jeopardize the SheBelieves Cup tournament, the preparation it would afford the Women's National Team for the upcoming FIFA World Cup, nor the experience it would afford countless fans who had undoubtedly traveled to Orlando to see their National Team heroes. Canada Soccer therefore took the necessary steps to ensure that such games will be played as scheduled. Canada Soccer is heartened that the Women's National Team Players will play as it committed.

DÉCLARATION DE CANADA SOCCER

Plus tôt aujourd'hui à Orlando, des représentants de Canada Soccer ont rencontré des représentants de l'Association des joueuses de soccer canadiennes (CSPA), l'organisation syndicale qui représente les membres de l'équipe nationale féminine du Canada, dans le cadre d'une réunion en personne qui était déjà programmée. Cette réunion avait deux objectifs, soit de répondre spécifiquement aux demandes soumises par la CSPA jeudi soir dernier, puis de poursuivre les discussions sur la signature d'une convention collective, entamées depuis plus d'un an.

Canada Soccer a entendu les joueuses de l'équipe nationale féminine et s'est engagé sur un chemin qui traitera chacune des demandes soumises par celles-ci. Canada Soccer est cependant conscient que cela ne suffit pas et qu'il y a encore du travail à faire.

Canada Soccer s'est engagé à négocier une convention collective avec les deux associations de joueurs et les représentants des joueurs des équipes nationales féminine et masculine. Une fois conclue, cette entente sera un accord historique qui produira un réel changement et une équité salariale au sein de Canada Soccer. C'est un objectif qui vaut la peine d'être réalisé correctement.

Canada Soccer a aussi pris connaissance des commentaires de la CSPA alléguant un retour « forcé » des joueuses au travail. Canada Soccer respecte le droit des joueurs de s'organiser. Bien qu'elles aient pris des mesures, les joueuses ne sont pas en position légales de déclencher une grève en vertu des lois du travail de l'Ontario. Canada Soccer n'était pas prêt à compromettre sa participation au tournoi SheBelieves, ni la préparation que cet événement offre à l'équipe nationale féminine en vue de la prochaine Coupe du Monde, ni l'expérience offerte au nombre incalculable de partisans qui ont sans doute fait le voyage à Orlando pour voir ses héroïnes olympiques en action. Canada Soccer a donc pris les mesures nécessaires pour s'assurer que ces matchs soient disputés comme prévu. Canada Soccer est rassuré que l'équipe nationale féminine jouera conformément à son engagement.



Appendix E

Statement from the Women's and Men's national teams

Statement on July 13, 2022

The players on the Canadian Women's and Men's National Soccer Teams are deeply troubled by the content of yesterday's article by Rick Westhead. His detailed account of the internal workings of Canada Soccer raises serious questions about how Canada Soccer has made and continues to make important decisions that affect not only our teams, but the future of soccer in Canada.

If these decisions that Rick Westhead describes – including the decision to enter into a contract to sell sponsorship and broadcast rights to the Men's and Women's National Teams to Canada Soccer Business for fixed fees up to 2037 – were made: (i) without proper disclosure to the Board; (ii) without proper authorization by the Board; and/or (iii) without appropriate diligence, why did Canada Soccer's Board of Directors not take immediate steps to reverse course and to hold those responsible accountable?

The statement issued by Canada Soccer in response to the article was also disturbing. While it was clearly issued in response to Rick Westhead's article, the statement denies none of its contents. Instead of acknowledging the significant governance issues raised by Rick Westhead, Canada Soccer tries unsuccessfully to put a positive spin on what the article reveals. The statement fails to confirm that Canada Soccer will immediately open its books and records and address its lack of transparency on a go-forward basis. Since Canada Soccer does not acknowledge any problems with its governance or leadership, it also does not commit to addressing any of the problems identified in the article.



Our sport is at a critical moment in Canada. Both of our teams have now qualified for the World Cup. Parents and children across the country are embracing the sport, the success of the National Teams is inspiring the entire country, and the future of our National Teams, which depend on robust youth and developmental talent pipelines, is looking brighter than ever. We are moving closer than ever before to a domestic professional women's league.

However, Rick Westhead's article raises serious concerns about whether Canada Soccer can be a proper steward of our sport and the revenues associated with the Women's and Men's National Teams under the current leadership and governance structure. It also raises serious concerns that the sponsorship and broadcast revenues associated with the National Teams for the next 15 years – important future revenue streams that are growing as a result of the players' success and the excitement surrounding the FIFA World Cup coming to Canada in 2026 – are being transferred to owners of a for-profit professional men's league and used instead for their benefit.

As a united group of Canada's National Team players, we seek full transparency from Canada Soccer. We call for an investigation by Sport Canada of Canada Soccer's governance practices, and of the circumstances by which Canada Soccer entered into its agreement with Canada Soccer Business. This must include a closer look at the motivations of those who are said to have entered into this agreement without following basic standards of proper governance, and why the agreement was allowed to remain in place if concerns were expressed by Board members. Moving forward, we call for the members of Canada's National Teams to be properly consulted in key Canada Soccer decisions impacting the National Teams.

The Men's and Women's National Team players are committed to moving this sport forward, not backward, and to working together toward fair agreements that will achieve equity in working conditions and compensation between the Men's and Women's National Teams. However, for that to be possible, immediate steps must be taken to address the serious issues raised by Rick Westhead's article.

The Players of the Men's and Women's National Soccer Teams



Appendix F Canada Soccer – Vision, Mission and Values

Extracts from Canada Soccer website <https://www.canadasoccer.com/about-landing-page/>

Vision

“Leading Canada to victory and Canadians to a life-long passion for soccer.”

“Mener le Canada à la victoire et les Canadiens à une passion continue pour le soccer.”

Mission

“To provide leadership in the pursuit of excellence in soccer, nationally and internationally, in cooperation with its members and stakeholders.”

“Démontrer du leadership dans la poursuite de l'excellence en soccer, à l'échelle nationale et internationale, en collaboration avec ses membres et ses partenaires.”

Values

“We LEAD with unwavering INTEGRITY.

“Nous menons avec une INTEGRITÉ inébranlable.

HONESTY guides our actions.

L'HONNÊTÉTÉ guide nos actions.

Our decisions are FAIR and ETHICAL.

Nos décisions sont JUSTES et ÉTHIQUES.

We thrive with EXCELLENCE.

Nous prospérons avec EXCELLENCE.

Our PASSION fuels our performance on and off the field of play.

Notre PASSION alimente notre performance sur le terrain comme à l'extérieur.

We are ACCOUNTABLE to our stakeholders.

Nous sommes REDEVABLES à nos partenaires.

TRANSPARENCY directs our communication.

La TRANSPARENCE dirige notre communication.

We RESPECT and INCLUDE all.”

Nous RESPECTONS et INCLUONS tout le monde.”

