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## RESEARCH NOTE

#PARG 2023-30RN

# Canadian Foundations Associated with Professional Sports Clubs

Jays Care Foundation (Toronto)

*François Brouard, DBA, FCPA, FCA*

*Lucille Perreault, PhD, CPA, CMA*

*Manuel Litalien, PhD*

December 2023

This research note summarizes information regarding the Jays Care Foundation associated with the Toronto Blue Jays.



### Introduction

Professional sports clubs are very popular in Canada. However, foundations associated with them are not well known. In an effort to present some of those foundations, a number of research notes are prepared for all Canadian foundations associated with professional sports clubs in the major professional sport league, namely hockey (National Hockey League (NHL)), football (Canadian Football League (CFL)), baseball (Major League Baseball (MLB)), basketball (National Basketball Association (NBA)), and soccer (Major League Soccer (MLS)).

The mapping exercise presents each Canadian foundation along two main sections: descriptive and financial. An overview research note (PARG 2023-23RN) presents the series of research notes, including a list of professional sports clubs' foundations by city and a list of professional sports clubs' organizations by specific sport in Canada (see also Appendix A).

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## Description of the Organizations

The Jays Care Foundation is associated with the Toronto Blue Jays. Both organizations are located in Toronto, Ontario.

### *Toronto Blue Jays*



Established in 1977, the Toronto Blue Jays is a professional baseball team part of the Major League Baseball (MLB). They played in the American League East division. They presently play in the Rogers Centre, downtown Toronto.

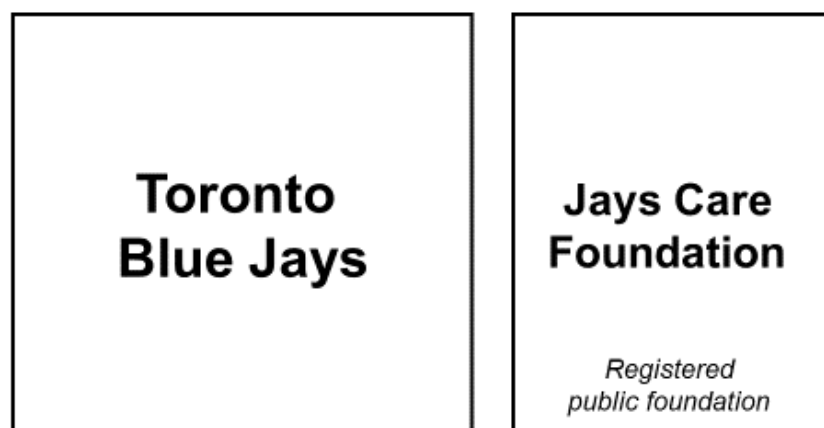


### *Jays Care Foundation*

Established in 1992, the Jays Care Foundation is the foundation associated with the Major League Baseball (MLB) Toronto Blue Jays sports team. The website (Jays Care Foundation, 2023) does not include a mission, but its vision states “a level playing field for all children and youth across Canada”. The main social issue identified is: “An opportunity gap exists in marginalized communities across Canada and many children step up to the plate with two strikes already against them”. The primary focuses are: girls, indigenous children and youth, children and youth living with disabilities, children and youth living at or below poverty line.

Jays Care Foundation is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

**Figure A – Jays Care Foundation**



CRA#890847189

March 27, 1992  
(registration date)

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## Financial Information

Financial information was obtained through the Canada Revenue Agency (CRA) website and more specifically the T3010. The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Schedule 6 of the T3010 provides rich information on a foundation's assets, liabilities, revenue, and expenditures. Financial data from 2018 to 2023 was gathered through T3010 returns published on the Canadian Revenue Agency (CRA) website. The three most recent years are presented. Unlike financial statements, the T3010 does not provide comparatives from the previous year. Each year must be viewed individually.

The year end of the organization is November 30.

### Financial summary

Table 1 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 1 - Jays Care Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	10,925,439	16,832,676	18,953,140
Total liabilities (4350)	2,119,854	3,926,268	1,653,665
Total net assets	<b>8,805,585</b>	<b>12,906,408</b>	<b>17,299,475</b>
Total revenue (4700)	8,270,413	12,774,944	19,213,939
Total expenditures before gifts to qualified donees (4950)	4,845,730	6,889,602	10,824,466
Total amount of gifts made to all qualified donees (5050)	3,020,736	1,784,519	4,015,860
Total expenditures (5100)	7,866,466	8,674,121	14,840,326

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)

In 2022, the assets equal almost \$19 millions of dollars; the property not used in charitable activities equal almost \$11 millions of dollars; the liabilities equal almost \$1.6 millions of dollars and the net assets equal \$17 millions of dollars. The net assets double between 2020 and 2022.

In 2022, the revenue equal almost \$19 millions of dollars, which double between 2020 and 2022. The expenditures also double between 2022 and 2022. The total expenditures equal almost \$15 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$11 millions of dollars and the amount of gifts made to all qualified donees equal \$4 millions of dollars in 2022, \$2 millions of dollars in 2021 and \$3 millions of dollars in 2020.



## Financial position

Table 2 presents assets, Table 3 presents property not used in charitable activities and Table 4 presents liabilities.

Table 2 - Assets

Description	code	2020 \$	2021 \$	2022 \$
Cash, bank accounts, and short term investments	4100	10,291,977	13,810,125	17,720,005
Amounts receivable from non-arm's length persons	4110	-	-	-
Amounts receivable from all others	4120	348,614	470,165	915,120
Investments in non-arm's length persons	4130	-	-	-
Long term investments	4140	-	-	-
Inventories	4150	-	-	-
Land and buildings	4155	-	-	-
Other capital assets	4160	410,160	410,161	508,794
Accumulated amortization of capital assets	4166	(201,071)	(248,560)	(296,442)
Other assets	4170	75,759	2,390,785	105,663
10 year gifts	4180	-	-	-
<b>Total assets</b>	<b>4200</b>	<b>10,925,439</b>	<b>16,832,676</b>	<b>18,953,140</b>

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)

Table 3 - Property not used in charitable activities

Description	code	2020 \$	2021 \$	2022 \$
Average value of property during the 24 months before the beginning of the fiscal period	5900	4,986,688	7,781,724	8,368,265
Average value of the property during the 24 months before the end of the fiscal period	5910	5,938,541	8,368,265	10,997,794

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	1,606,021	3,353,273	1,267,320
Deferred revenue	4310	288,237	332,908	386,345
Amounts owing non-arm's length persons	4320	225,596	240,087	-
Other liabilities	4330	-	-	-
<b>Total liabilities</b>	<b>4350</b>	<b>2,119,854</b>	<b>3,926,268</b>	<b>1,653,665</b>

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)

## Revenue and expense

Table 5 presents a summary of revenue and Table 6 presents a summary of expenditures.



Table 5 - Revenue

Description	Code	2020 \$	2021 \$	2022 \$
Total eligible amount of all gifts with tax receipts	4500	1,403,736	1,406,112	2,479,858
Total eligible amount of tax-receipted tuition fees	5610			
Total amount of 10 year gifts received	4505			
Total amount received from other registered charities	4510	1,052,684	1,512,030	1,419,128
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530			
Total revenue received from federal government	4540	835,636	237,202	128,607
Total revenue received from provincial/territorial governments	4550	8,634		
Total revenue received from municipal/regional governments	4560			
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571			
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575			
Total interest and investment income received or earned	4580	156,267	208,580	(761,901)
Gross proceeds from disposition of assets	4590			
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600			
Gross income received from rental of land and/or buildings	4610			
Total non tax-receipted revenues received for memberships, dues and association fees	4620			
Total non tax-receipted revenue from fundraising	4630	2,474,768	7,018,966	12,821,605
Total revenue from sale of goods and services (except to any level of government in Canada)	4640			
Other revenue not already included in the amounts above	4650	2,338,688	2,392,054	3,126,642
Total revenue	4700	<b>8,270,413</b>	<b>12,774,944</b>	<b>19,213,939</b>

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	59,664	10,767	25,622
Travel and vehicle expenses	4810	81,757	1,771	223,933
Interest and bank charges	4820	97,706	199,377	308,666
Licences, memberships, and dues	4830			
Office supplies and expenses	4840	1,656	3,149	1,626
Occupancy costs	4850			
Professional and consulting fees	4860			
Education and training for staff and volunteers	4870	99,911	40,180	20,000
Total expenditures on all compensation	4880	2,573,016	2,204,620	2,858,884
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900	52,685	47,488	47,882
Research grants and scholarships as part of charitable activities	4910			
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	1,879,335	4,382,250	7,337,853
Total expenditures before gifts to qualified donees	4950	4,845,730	6,889,602	10,824,466
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	3,401,767	4,504,950	5,622,335
b. Total expenditures on management and administration	5010	465,147	448,193	584,027
c. Total expenditures on fundraising	5020	978,807	1,936,459	4,618,104
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	3,020,736	1,784,519	4,015,860
Total expenditures	5100	<b>7,866,466</b>	<b>8,674,121</b>	<b>14,840,326</b>

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2020, 2021, 2022)



## Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	\$2,204,620		\$2,858,884	
Full-time employees	300		25		30
Part-time or Part-year employees	370		104		187
Total compensation for part-time or part-year employees	380	\$1,214,252		\$1,229,448	
Compensation (ten highest)					
\$1 to \$39,999	305		-		-
\$40,000 to \$79,999	310		6		4
\$80,000 to \$119,999	315		3		4
\$120,000 to \$159,999	320		-		1
\$160,000 to \$199,999	325		1		1
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: Jays Care Foundation (CRA T3010 Information Return 30 November 2021, 2022)



## 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 co-director of Philab Ontario. francois.brouard@carleton.ca

Lucille Perreault, PhD, CPA, CMA is an independent researcher and a member of the Professional Accounting Research Group (PARG). lucilleperreault@cmail.carleton.ca

Manuel Litalien, PhD is an Associate professor in the Department of Social Welfare and Social Development, Nipissing University and co-director of Philab Ontario. manuell@nipissingu.ca

[suggestion for citing the research note: Brouard, François, Perreault, Lucille, Litalien, Manuel (2023). *Canadian Foundations Associated with Professional Sports Clubs – Jays Care Foundation (Toronto)*, PARG #2023-31RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 8p.]

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## Appendix A

### List of Professional Sports Clubs Foundations by City in Canada with notes

City	Foundation Name	Professional sports club(s)	PARG RN
Overview			2023-23RN
Ottawa	OSEG Foundation	Ottawa Redblacks Ottawa 67's	2023-24RN
	Senators Community Foundation (formerly, Ottawa Senators Foundation)	Ottawa Senators	2023-25RN
Montréal	Fondation du Club de Hockey Canadien pour l'enfance / Montreal Canadiens Children's Foundation	Canadiens de Montréal Rocket de Laval	2023-26RN
	Fondation des Alouettes / Alouettes Foundation	Alouettes de Montréal	2023-27RN
	Fondation Impact de Montréal	Club de Football CF Montréal	2023-28RN
Toronto	MLSE Foundation	Toronto Maple Leaf Toronto Raptors Toronto Argonauts Toronto FC	2023-29RN
	Jays Care Foundation	Toronto Blue Jays	2023-30RN
Winnipeg	True North Youth Foundation	Winnipeg Jets Manitoba Moose	2023-31RN
Regina	Saskatchewan Roughrider Foundation	Saskatchewan Roughriders	2023-32RN
Calgary	Calgary Flames Foundation	Calgary Flames	2023-33RN
Edmonton	Edmonton Oilers Community Foundation	Edmonton Oilers	2023-34RN
Vancouver	Canucks for Kids Fund Vancouver Canucks Alumni Association	Vancouver Canucks	2023-35RN
	Whitecaps Foundation	Vancouver Whitecaps FC	2023-36RN
	BC Lions Alumni Association Foundation	BC Lions	2023-37RN
Comparative analysis			2023-38RN

