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Research Paper

**Canadian Foundations
Associated with Professional
Sports Clubs – Case studies
and comparison**

**François Brouard, Manuel
Litalien & Lucille Perreault**

**Ottawa
December 2023**

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PhiLab Network Description

The Canadian network of partnership-oriented research on philanthropy (PhiLab), previously called the Montreal Research Laboratory on Canadian philanthropy, was thought up in 2014 as part of the conception of a funding request by the SSHRC partnership development project called “Social innovation, social change, and Canadian Grantmaking Foundations”. From its beginning, the Network was a place for research, information exchange and mobilization of Canadian foundations’ knowledge. Research conducted in partnership allows for the co-production of new knowledge dedicated to a diversity of actors: government representatives, university researchers, representatives of the philanthropic sector and their affiliate organizations or partners.

The project’s headquarters are located in downtown Montreal, on the Université du Québec à Montréal (UQAM) campus.

The Network brings together researchers, decision-makers and members of the philanthropic community from around the world in order to share information, resources, and ideas.

Ontario Hub

The Ontario Hub sees the philanthropic sector as being in perpetual movement, and recognizes the growing need to further understand community foundations’ and social enterprises’ initiatives and challenges. As individuals are directly impacted or relying on services provided by philanthropic actors, comprehending the philanthropic ecosystem is thus beneficial to all. Support funnelled to local journalism or hospitals is notable, and currently under research by our networks. In order to better understand and sustain the philanthropic sector, PhiLab Ontario takes part in the development; sharing and dissemination of knowledge present in the ecosystem. With the continuous support of our partners, research members and students, the Hub helps map the province’s foundations’ projects to further our knowledge on how they operate, the territory they cover and the areas they prioritize.

Abstract

As part of a mapping exercise, this research report presents the collection of 14 case studies, all Canadian foundations associated with professional sports clubs. The case studies as separate research notes focus on description and financial information for each individual foundation. An introduction presents an overview of the various notes, as well as a comparative analysis summarizing all the case studies. This mapping exercise is based on the T3010 from Canada Revenue Agency (CRA), and the objective is to provide in one document the complete series of research notes pertaining to all Canadian foundations associated with professional sports clubs.

Key words

Foundations • Sport • Club • Team • Philanthropy

Résumé

Dans le cadre d'un exercice de cartographie, ce rapport de recherche présente la collection de 14 études de cas de fondations canadiennes associées à des clubs sportifs professionnels. Les études de cas sous forme de notes de recherche distinctes se sont concentrées sur la description et les informations financières de chaque fondation individuelle. Une introduction présente un aperçu des différentes notes et une analyse comparative résume toutes les études de cas. Dans le cadre de cet exercice de cartographie basé sur la T3010 de l'Agence de revenu du Canada (ARC), l'objectif est de fournir dans un seul document la série complète des notes de recherche relatives à l'ensemble des fondations canadiennes associées aux clubs sportifs professionnels.

Mots-clés

Fondations • Sport • Club • Équipe • Philanthropie

Canadian Foundations Associated with Professional Sports Clubs

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RESEARCH NOTE

#PARG 2023-23RN

Canadian Foundations Associated with Professional Sports Clubs

Overview

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December 2023

Introduction

Sports in Canada is a complex social phenomenon where gender, age, race, class, masculinity and sex comes together for the benefit of health and fitness of each individual, regardless of all backgrounds and geographic locations (Joseph, Darnell and Nakamura, 2012). It is then not a surprise that professional sports clubs are a common and a popular feature found across Canada and, undoubtedly, part of the very social fabric of our communities crossing all boundaries. The same observation, however, cannot be said on their respective sport foundations, which go largely unnoticed despite their significant social and economic presence (Gumulka, Barr, Lasby and Brownlee, 2005).

The 2000 National Survey of Giving, Volunteer and Participating (NSGVP) shows yet the existence of more than 33,600 Sports and Recreation organizations in Canada, where 73% have no paid staff (Gumulka *et al.*, 2005). These nonprofit sport organizations (NPSOs) represent 21% of the 161,000 nonprofit organizations in the country, so still an important force in the philanthropic ecosystem (Gumulka *et al.*, 2005). In an effort to present some of those NPSOs, namely those who are foundations, a number of research notes have been prepared, the ones essentially associated with major Canadian professional sports leagues such as 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)).

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As part of a mapping exercise, this research note presents an overview of Canadian foundations associated with professional sports clubs. Other research notes focused on description and financial information for each individual foundation and a comparative analysis. In the context of this mapping exercise based on the T3010 from Canada Revenue Agency (CRA), the objective is here to provide an overview of a series of research notes pertaining to all Canadian foundations associated with professional sports clubs. Other previous PARG (Professional Accounting Research Group, Sprott School of Business, Carleton University) notes on sports were prepared on Hockey Canada, Ottawa Senators and Canada Soccer.

List of Research Notes on Foundations Associated with Professional Sport Clubs

Various research notes were prepared on foundations associated with professional sports clubs in Canada. Table 1 presents a list of professional sports clubs foundations by city. Appendix A presents a list of professional sports clubs organizations by specific sport.

Table 1 - List of foundations associated with professional sports clubs with PARG 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



A number of professional sports clubs do not have a separate foundation or have only recently established one. Those clubs are associated with the Canadian Football League (CFL), namely Edmonton Elks, Calgary Stampeders, Winnipeg Blue Bombers, and Hamilton Tiger-Cats.

Edmonton Elks and Edmonton Elks Community Foundation

Edmonton Elks have registered a private foundation (CRA #746284702) on January 1, 2023, Edmonton Elks Community Foundation. No information is available for the period covered.



Calgary Stampeders and Calgary Stampeders Alumni Association



The Calgary Stampeders have a foundation per their website, but not specifically found in the CRA database. “The mandate of the Stampeders Foundation is to support amateur and grassroots football in Calgary and Southern Alberta Communities, while also assisting a number of health and education initiatives through player involvement and in-game programming. An example is the 50/50 program who is an integral funding source for the Stampeders Foundation program and support of southern Alberta charities.” (Calgary Stampeders, 2023)

“The Calgary Stampeders Alumni Charitable Foundation was established in 1997 by then owner, Sig Gutsche as the charitable fund raising arm of the Calgary Stampeders Football Club and the Calgary Stampeders Alumni Association. In 2003, the Calgary Stampeders Football Club granted the Calgary Stampeders Alumni Association full autonomy to manage and maintain the Calgary Stampeders Alumni Charitable Foundation.” (Calgary Stampeders Alumni Association, 2023).



“The Calgary Stampeders Alumni Charitable Foundation is a stand-alone entity administered by the Calgary Foundation, a longstanding community foundation with a city wide perspective. A portion of the interest earned annually is available for investment back into the community. The principal is ‘locked in’.” (Calgary Stampeders Alumni Association, 2023). The money raised by the Calgary Stampeders Alumni Charitable Foundation was \$33,820 in 2022, \$48,697 in 2021, and \$38,296 in 2020.

The Calgary Foundation (2023a) is a public foundation incorporated in 1955 and registered on January 1st, 1967 (CRA #108074436) with a March 31st year-end. The mission of The Calgary Foundation (2023c, p.3) is to “inspires philanthropy, supports the charitable sector, and builds a permanent endowment to address the current and



future needs of people in the Calgary and area community” and its vision is “to build a healthy and vibrant community where everyone belongs”.

In 2023, the total assets of the Calgary Foundation (2023c) equal \$1.3 billions of dollars and the foundation funds equal \$1.155 billions of dollars (\$367 millions of dollars for Community & Field of Interest and \$787 millions of dollars for Donor Advised & Designated funds). No specific information on the Calgary Stampeder Alumni Charitable Foundation are included in the Calgary Foundation website or reports (2023a, 2023b, 2023c).

Winnipeg Blue Bombers

No registered charity managed the philanthropic dimension of the Winnipeg Blue Bombers. However, on their website (under Community), a number of programs could be found regarding indigenous youth, youth football, women’s club, kid club, scholarships, awards, ticket donation program, viewing parties, fitness, mental health. No financial information is available.



Hamilton Tiger-Cats

No registered charity managed the philanthropic dimension of the Hamilton Tiger-Cats. However, on their website (under More and Community), a number of programs could be found regarding #endbullying, high school skills camp, high school mentorship, scholarships, awards, fitness, kicks for kid, flag football, indigenous youth, coaching clinic, toy drive. A Hamilton Tiger-Cat Alumni Association exists. No financial information is available.



Mapping exercise

Undeniably, sport plays an important role in our lives. Sport is a common societal denominator for many citizens in Canada and globally. Many believe that sport even possesses the ability to break down barriers, teach life skills, build character, unify people of different ethnic backgrounds and transcend social classes (Nagel, Elmoose-Østerlund, Ibsen and Scheerder, 2020).

Professional sports clubs in Canada are present in every part of the country, where a majority produce community level impact. Many also have created foundations associated with their sport club. Substantial money is collected through these foundations for the benefit of Canadian communities. Nevertheless, there is a lack of understanding about these nonprofit organizations. This is in part, because there are currently little research on professional sports clubs and their respective foundations. Therefore, it is important to have an overview of sport foundations in Canada. The preparation of the series of research notes are written in attempting to address this gap by providing a map of the sport philanthropic sector.



The driving core question across the research notes series is: How can foundations associated with professional sport organizations in Canada be compared? The objective is to clarify the roles of specific actors devoted to sport in the 'third sector'.

A previous study was prepared by Charity Intelligence Canada (2018) on eight foundations associated with professional sport clubs (Calgary Flames Foundation; Canucks for Kids Fund; Edmonton Oilers Community Foundation; Jays Care Foundation; MLSE Foundation; Montreal Canadiens Children's Foundation; Ottawa Senators Foundation; True North Youth Foundation). Charity Intelligence Canada (2018, 2019) concludes by underlining a lack of financial transparency, which is still present for most foundations examined, along with a poor cost efficiencies due to high fundraising costs, an excessive cash reserves, and a low donor accountability (Nicholson and Marcoux, 2019). Hence there is still room for improvements.

Structure and Content of Research Note (RN)

Each research notes in the series include mainly a description of the organizations involved and their financial information.

Description of the organizations

The section describing the organizations presents the sports clubs in the major professional sport league and the foundations associated with them. The Canadian registered charity are governed by the *Income Tax Act* (ITA) rules. Canada Revenue Agency (CRA) describes a registered charity as an organization established and operated exclusively for charitable purposes. Charity "means a charitable organization or charitable foundation" (ITA 149.1(1)). Essentially, charitable organizations are active charities and charitable foundations are funding organizations. Three types of registered charities exist in Canada: charitable organization, public foundation, private foundation (ITA 248(1)) (Brouard, 2023).

Charitable foundations are subdivided into public foundation and private foundation.

- public foundation

Public foundation means a foundation where more than 50% of its board operating at arm's length and no de facto or de jure control by a person who has donated more than 50% of its capital (major donor) (Innes and Boyle, 2006; ITA 149.1(1)).

- private foundation

"Private foundation means a charitable foundation that is not a public foundation" (ITA 149.1(1)).

Figure present the corporate structure which include the name of the sports club(s), the name of the foundation(s), the type of registered charity, the Canada Revenue Agency (CRA) registration number and the registration date. Occasionally, teams from other leagues are also associated to the main sport clubs.



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 financial information is usually found in Schedule 6 - Detailed financial information, instead of in general Section D. A registered charity has to complete Schedule 6 rather than the Section D, if one of the criteria below apply:

- a) The charity's revenue exceeded \$100,000;
- b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000;
- c) The charity had permission to accumulate funds during this fiscal period.

Tables present a financial summary (assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures), the financial position with detailed assets, property not used in charitable activities, detailed liabilities, detailed revenue, detailed expenditures and a summary of compensation and number of employees. Codes of the T3010 are also provided to indicate the sources.

However, some caution is necessary before you engaged with the data. The COVID-19 pandemic challenged professional sports during the 2020-2022 period. For example, some games were presented without spectators for a while and revenue may have decreased as some funds are coming from different fundraising activities – 50/50, events with players' appearances. Therefore, numbers for foundations may not be comparable between the years presented.



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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>)

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Appendix A
List of Professional Sports Organizations by Sport in Canada

Sport	League	Professional sport organization
Hockey	NHL - National Hockey League	Canadiens de Montréal Ottawa Senators Toronto Maple Leafs Winnipeg Jets Calgary Flames Edmonton Oilers Vancouver Canucks
Baseball	MLB - Major League Baseball	Toronto Blue Jays
Basketball	NBA - National Basketball Association	Toronto Raptors
Soccer	MLS – Major League Soccer	Club de Football CF Montréal Toronto FC Vancouver Whitecaps FC
Football	CFL – Canadian Football League	Alouettes de Montréal Ottawa Redblacks Toronto Argonauts Hamilton Tiger-Cats Winnipeg Blue Bombers Saskatchewan Roughriders Calgary Stampeders Edmonton Elks BC Lions





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RESEARCH NOTE

#PARG 2023-24RN

Canadian Foundations Associated with Professional Sports Clubs OSEG Foundation (Ottawa)

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December 2023

This research note summarizes information regarding the OSEG Foundation / Fondation OSEG associated with the Ottawa Redblacks and Ottawa 67's.

OSEG
FOUNDATION

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 OSEG Foundation / Fondation OSEG is associated with the Ottawa Redblacks and Ottawa 67's. Both organizations are located in Ottawa, Ontario.

Both teams are owned by the Ottawa Sports and Entertainment Group (OSEG), a professional sports and commercial real estate management group located in Ottawa. OSEG also operated facilities, such as TD Place Stadium, TD Place Arena and other facilities, at Lansdowne Park in Ottawa. Lansdowne Park is owned by the City of Ottawa. OSEG and the City of Ottawa entered into a public-private partnership.

Ottawa Redblacks / Rouge et Noir d'Ottawa



Starting play in 2014, the Ottawa Redblacks / Rouge et Noir d'Ottawa is a professional Canadian football team of the Canadian Football League (CFL) - East division. They presently play in the TD Place Stadium (formerly the Frank Clair Stadium), an outdoor stadium located at Lansdowne Park in Ottawa.



Previously, the Ottawa Rough Riders were a founder of the CFL in 1958 and played until 1996. Between 2002 and 2005 a new Ottawa franchise of the CFL, the Renegades, played in Ottawa, but the franchise was suspended by the league due to financial difficulties.

Ottawa 67's



Established in 1967, during the Canada's centennial year, the Ottawa 67's is a major junior ice hockey team part of the Ontario Hockey League (OHL) - East division / Eastern Conference. They presently play in the TD Place Arena (formerly the Ottawa Civic Centre), an indoor arena located at Lansdowne Park in Ottawa.



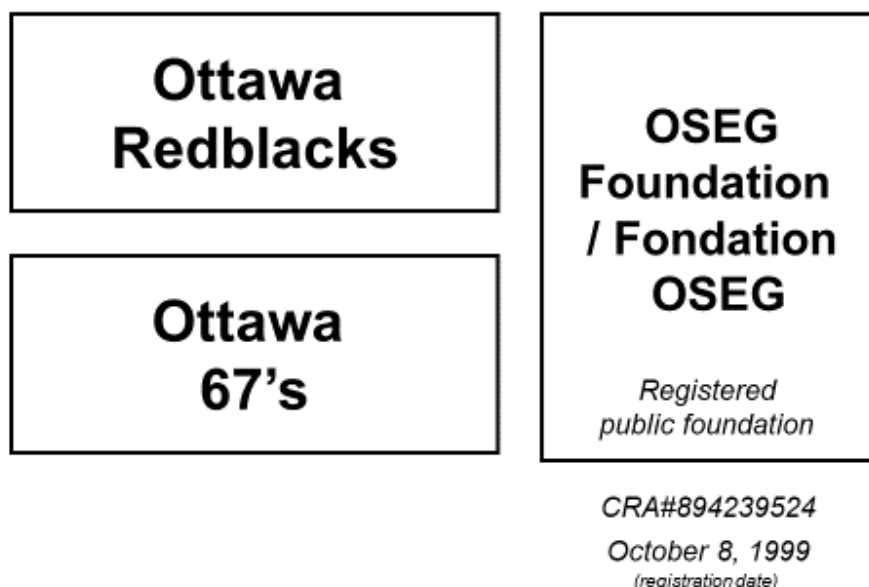
OSEG Foundation / Fondation OSEG

The OSEG foundation was created in October 1999 and is the foundation of the Ottawa RedBlacks and Ottawa 67's. In September 2021, the Ottawa Gatineau Youth Foundation (OGYF) (CRA3880975065), formerly the Senators Foundation, merged with the OSEG foundation (CBC News 2020, 2022). OGYF was voluntarily revoked on January 29, 2022.

OSEG's stated mission is "The OSEG Foundation will be a catalyst for social change by leveraging the power of sport to improve the lives of children and youth." "Our goal is to ensure all children and youth in our community have the opportunity to play, learn and develop through sports." "At the OSEG Foundation, we believe that by sharing our passion for sports through structured youth development programs, kids will have an opportunity to excel and reach their potential."

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

Figure A – OSEG Foundation



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 March 31.

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 - OSEG Foundation – Financial summary

Description	2021 \$	2022 \$	2023 \$
Total assets (4200)	1,459,588	2,097,853	2,388,177
Total liabilities (4350)	108,479	133,373	231,889
Total net assets	1,351,109	1,964,480	2,156,288
Total revenue (4700)	178,930	1,193,431	1,327,352
Total expenditures before gifts to qualified donees (4950)	236,552	369,900	820,583
Total amount of gifts made to all qualified donees (5050)	42,308	210,160	314,961
Total expenditures (5100)	278,860	580,060	1,135,544

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)

In 2023, the assets equal more than \$2 millions of dollars; the property not used in charitable activities equal more than \$2 millions of dollars; the liabilities equal aroundt \$200 thousands of dollars and the net assets equal \$2 millions of dollars.

In 2023, the revenue equal more than \$1 million of dollars, which is similar to 2022. The total expenditures equal more than \$1 million of dollars, the total expenditures before gifts to qualified donees equal almost \$1 million of dollars and the amount of gifts made to all qualified donees equal \$314 thousands of dollars in 2023, and \$210 thousands of dollars in 2022.



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	2021 \$	2022 \$	2023 \$
Cash, bank accounts, and short term investments	4100	1,450,029	2,072,544	2,246,212
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120	6,603	21,681	65,682
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160	6,164	6,164	6,164
Accumulated amortization of capital assets	4166	(3,208)	(4,440)	(5,673)
Other assets	4170		1,904	75,792
10 year gifts	4180			
Total assets	4200	1,459,588	2,097,853	2,388,177

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)

Table 3 - Property not used in charitable activities

Description	code	2021 \$	2022 \$	2023 \$
Average value of property during the 24 months before the beginning of the fiscal period	5900	1,593,957	1,510,777	1,778,721
Average value of the property during the 24 months before the end of the fiscal period	5910	1,510,777	1,778,721	2,243,015

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)

Table 4 - Liabilities

Description	code	2021 \$	2022 \$	2023 \$
Accounts payable and accrued liabilities	4300	28,709	64,844	226,879
Deferred revenue	4310	60,722	59,000	5,010
Amounts owing non-arm's length persons	4320	19,048	9,529	
Other liabilities	4330			
Total liabilities	4350	108,479	133,373	231,889

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)

Revenue and expense

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



Table 5 - Revenue

Description	Code	2021 \$	2022 \$	2023 \$
Total eligible amount of all gifts with tax receipts	4500	84,826	133,088	77,843
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	12,310	36,658	113,675
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	8,831	791,783	465,132
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550			
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	7,925	8,991	72,749
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	65,038	222,911	597,953
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			
Total revenue	4700	178,930	1,193,431	1,327,352

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)

Table 6 - Expenditures

Description	Code	2021 \$	2022 \$	2023 \$
Advertising and promotion	4800			
Travel and vehicle expenses	4810			
Interest and bank charges	4820			
Licences, memberships, and dues	4830			
Office supplies and expenses	4840			
Occupancy costs	4850			
Professional and consulting fees	4860			
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880	195,911	281,471	411,566
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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	40,641	88,429	409,017
Total expenditures before gifts to qualified donees	4950	236,552	369,900	820,583
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	76,112	163,320	170,024
b. Total expenditures on management and administration	5010	154,669	187,487	48,319
c. Total expenditures on fundraising	5020	5,771	19,093	190,674
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	42,308	210,160	314,961
Total expenditures	5100	278,860	580,060	1,135,544

Source: OSEG Foundation (CRA T3010 Information Return 31 March 2021, 2022, 2023)



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	2022		2023	
		\$	number	\$	number
Total compensation for all positions	390	281,471		411,566	
Full-time employees	300		3		5
Part-time or Part-year employees	370		2		-
Total compensation for part-time or part-year employees	380	5,495		-	
Compensation (ten highest)					
\$1 to \$39,999	305		-		1
\$40,000 to \$79,999	310		1		2
\$80,000 to \$119,999	315		1		1
\$120,000 to \$159,999	320		1		1
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: OSEG Foundation (CRA T3010 Information Return 2022, 2023)



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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





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RESEARCH NOTE

#PARG 2023-25RN

Canadian Foundations Associated with Professional Sports Clubs

Senators Community Foundation (Ottawa)

François Brouard, DBA, FCPA, FCA
Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes information regarding the Senators Community Foundation associated with the Ottawa Senators.



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 Senators Community Foundation is associated with the Ottawa Senators. Both organizations are located in Ottawa, Ontario. “Since 1990, three owners were successively leading the Ottawa Senators, Bruce Firestone, Rod Bryden and Eugene Melnyk. The death of Eugene Melnyk in March 2022 and the announcement by his daughters to initiate the sale of the Ottawa Senators in November 2022 brought a lot of interest by eventual buyers.” (Brouard, 2022)

Eugene Melnyk bought the Ottawa Senators on August 26, 2003. Capital Sports & Entertainment (CSE) and affiliates were established to own and operate the Ottawa Senators, the Canadian Tire Centre and manage Sensplex properties in Ottawa (NHL.com, 2022).

Ottawa Senators / Sénateurs d'Ottawa



Established in 1992, the Ottawa Senators / Sénateurs d'Ottawa (officially the Ottawa Senators Hockey Club) is a professional hockey team part of the National Hockey League (NHL) - Atlantic division, Eastern Conference. They presently play in the Canadian Tire Centre in Ottawa.



Ottawa Senators Foundation

The Ottawa Senators Foundation was registered as a public foundation on January 6, 1998 and had an agreement with the Ottawa Senators to use its trademarks, such as Senators name and logos (CBC News, 2022). However, the Ottawa Senators Foundation (Board members and executives) declined to participate in an open request for proposals (RFP) by the Ottawa Senators (CBC News, 2020).

In 2020, the foundation disassociated with the Ottawa Senators and became the Ottawa Gatineau Youth Foundation (OGYF) (CRA3880975065). In September 2021, the OGYF, formerly the Ottawa Senators Foundation, merged with the OSEG foundation (CBC News, 2022). OGYF was voluntary revoked on January 29, 2022.



Senators Community Foundation

Subsequently to the disassociation between Ottawa Senators Foundation and the Ottawa Senators, the Senators Community Foundation was created in 2021 by the hockey team and was relaunched in 2022 (Ottawa Senators, 2022). “Focused upon the five key pillars of Education, Mental Health, Physical Wellness, Growing the Game and Social Impact, the Senators Community Foundation's goal is to improve the lives of youth in eastern Ontario and western Quebec through community investments and programs that establish the foundation for future success.” (Ottawa Senators, 2022)

Senators Community Foundation is a Canadian registered charity, namely a private foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

Figure A – Senators Community Foundation



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 July 31. The 2021 taxation year is a short year starting from registration on January 26, 2021 and ending July 31, 2021.

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 - Senators Community Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	Not registered	144,909	578,150
Total liabilities (4350)		168,707	376,905
Total net assets		(23,798)	201,245
Total revenue (4700)	Not registered	168,778	1,969,461
Total expenditures before gifts to qualified donees (4950)		114,691	1,229,300
Total amount of gifts made to all qualified donees (5050)		77,885	515,118
Total expenditures (5100)		192,576	1,744,418

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 2021, 2022)

In 2022, the assets equal almost \$600 thousands of dollars; the liabilities equal almost \$400 thousands of dollars and the net assets equal \$200 thousands of dollars.

In 2022, the revenue equal almost \$2 millions of dollars. The total expenditures equal almost \$2 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$1 million of dollars and the amount of gifts made to all qualified donees equal \$515,118 in 2022.



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		141,869	564,110
Amounts receivable from non-arm's length persons	4110			7,325
Amounts receivable from all others	4120			
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170		3,040	6,715
10 year gifts	4180			
Total assets	4200	Not registered	144,909	578,150

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 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	Not registered	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910		-	-

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	Not registered	168,707	376,905
Deferred revenue	4310			
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			
Total liabilities	4350		168,707	376,905

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 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	Not registered		101,531	
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				
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				
Total revenue received from provincial/territorial governments	4550				
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			276	4,251
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			168,502	1,863,679
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				
Total revenue	4700			168,778	1,969,461

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	Not registered	3,017	37,476
Travel and vehicle expenses	4810			4,510
Interest and bank charges	4820		795	2,193
Licences, memberships, and dues	4830			167,846
Office supplies and expenses	4840			856
Occupancy costs	4850			
Professional and consulting fees	4860		11,817	6,845
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880		71,005	36,593
Fair market value of all donated goods used in charitable activities	4890			21,368
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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		28,057	951,613
Total expenditures before gifts to qualified donees	4950		114,691	1,229,300
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000			
b. Total expenditures on management and administration	5010		69,823	10,554
c. Total expenditures on fundraising	5020		44,868	1,218,636
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	77,885	515,118	
Total expenditures	5100		192,576	1,744,418

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 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	71,005		36,593	
Full-time employees	300		2		-
Part-time or Part-year employees	370		-		12
Total compensation for part-time or part-year employees	380	-		36,593	
Compensation (ten highest)					
\$1 to \$39,999	305		2		-
\$40,000 to \$79,999	310		-		-
\$80,000 to \$119,999	315		-		-
\$120,000 to \$159,999	320		-		-
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: Senators Community Foundation (CRA T3010 Information Return 31 July 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-26RN

Canadian Foundations Associated with Professional Sports Clubs

Fondation du Club de Hockey Canadien pour l'enfance (Montréal)

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December 2023

This research note summarizes information regarding the Fondation du Club de Hockey Canadien pour l'enfance / Montreal Canadiens Children's Foundation associated with the Canadiens de Montréal and the Rocket de Laval.



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 Fondation du Club de Hockey Canadien pour l'enfance / The Montreal Canadiens Children's Foundation associated with the Canadiens de Montréal and the Rocket de Laval. The organizations are located in Montréal and Laval, Québec.

Canadiens de Montréal



Established in 1909, the Canadiens de Montréal is a professional ice hockey team part of the National Hockey League (NHL). They played in the Atlantic division of the Eastern Conference. They presently play in the Bell Centre in downtown Montréal.



Rocket de Laval



Established in 2016, the Rocket de Laval is a professional ice hockey team part of the American Hockey League (AHL). They played in the North division and play in the Place Bell in Laval. Previously, the franchise was located in Montréal, in Nova Scotia, in Sherbrooke, Fredericton, Québec, Hamilton and St. John's.



Fondation du Club de Hockey Canadien pour l'enfance (Montréal Canadien)

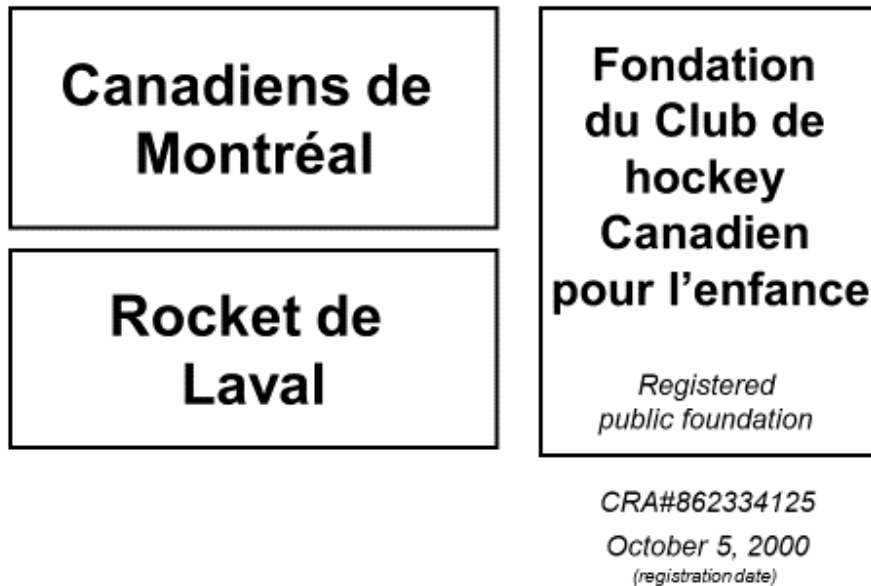
The Fondation du Club de Hockey Canadien pour l'enfance / The Montreal Canadiens Children's Foundation was established in 2000 and focuses its efforts on underprivileged children in the community. Their mission states “[p]rovide a better and healthier future for underprivileged children all across Quebec”. Their mission states “[b]y uniting the members of the great Canadiens family and by teaming up with the community, the Foundation encourages physical activity and adoption of a healthy lifestyle among underprivileged youth from 4 to 17 years old.”

“The Montreal Canadiens Children's Foundation encourages physical activity and the adoption of a healthy lifestyle among underprivileged youth. Since its creation in 2000, it has invested over \$45 million in its programs as well as through donations to more than 900 charitable endeavors working for the well-being of the most vulnerable children throughout Quebec. The Foundation fulfills its mandate in two ways: first, through unique flagship project project – the BLEU BLANC BOUGE program – which consists of building and activating community refrigerated and multisport rinks; secondly by providing financial support to organizations whose projects and programs enable children to adopt healthy lifestyles by being more active.”



Fondation du Club de Hockey Canadien pour l'enfance is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

Figure A – Fondation des Canadiens



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 June 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 - Fondation du Club de Hockey Canadien pour l'enfance – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	7,606,701	6,825,339	6,583,003
Total liabilities (4350)	1,592,981	1,560,141	2,070,249
Total net assets	6,013,720	5,265,198	4,512,754
Revenue and Expenditures			
Total revenue (4700)	5,584,350	3,058,173	5,036,061
Total expenditures before gifts to qualified donees (4950)	5,424,365	3,549,660	5,195,486
Total amount of gifts made to all qualified donees (5050)	1,072,959	257,035	593,019
Total expenditures (5100)	6,497,324	3,806,695	5,788,505

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal almost \$6.5 millions of dollars; the property not used in charitable activities equal almost \$6 millions of dollars; the liabilities equal almost \$2 millions of dollars and the net assets equal \$4.5 millions of dollars.

In 2022, the revenue equal almost \$5 millions of dollars. The total expenditures equal almost \$6 millions of dollars, the total expenditures before gifts to qualified donees equal around \$5 millions of dollars and the amount of gifts made to all qualified donees equal \$593,019 in 2022, \$257,035 in 2021 and \$1,072,959 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	6,758,297	6,049,769	5,528,050
Amounts receivable from non-arm's length persons	4110	799,290	669,225	1,024,471
Amounts receivable from all others	4120			
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150	43,547	33,867	28,332
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170	5,567	72,478	2,150
10 year gifts	4180			
Total assets	4200	7,606,701	6,825,339	6,583,003

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 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	6,333,851	6,335,575	6,698,636 6,443,056
Average value of the property during the 24 months before the end of the fiscal period	5910	6,335,575	6,698,636	5,826,224

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	1,549,574	991,641	1,710,249
Deferred revenue	4310	43,407	568,500	360,000
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			
Total liabilities	4350	1,592,981	1,560,141	2,070,249

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 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	1,262,209	425,189	1,016,129
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	10,000	31,107	8,885
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	22,967		
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550			
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	54,814	322,336	192,713
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	4,295,143	2,135,977	4,265,671
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	(60,783)	143,564	(447,337)
Total revenue	4700	5,584,350	3,058,173	5,036,061

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			
Travel and vehicle expenses	4810			
Interest and bank charges	4820	32,430	38,956	28,733
Licences, memberships, and dues	4830	72,489		
Office supplies and expenses	4840			
Occupancy costs	4850			
Professional and consulting fees	4860	25,913	25,083	29,671
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890	37,813		
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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	5,255,720	3,485,621	5,137,082
Total expenditures before gifts to qualified donees	4950	5,424,365	3,549,660	5,195,486
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	2,510,360	2,434,695	2,684,941
b. Total expenditures on management and administration	5010	552,656	380,463	678,618
c. Total expenditures on fundraising	5020	2,222,085	618,447	1,675,062
d. Total other expenditures included in line 4950	5040	139,264	116,056	158,865
Total amount of gifts made to all qualified donees	5050	1,072,959	257,035	593,019
Total expenditures	5100	6,497,324	3,806,695	5,788,505

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010. Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Fondation du Club de Hockey Canadien pour l'enfance (CRA T3010 Information Return 30 June 2021, 2022)



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[suggestion for citing the research note: Brouard, François, Perreault, Lucille, Litalien, Manuel (2023). *Canadian Foundations Associated with Professional Sports Clubs – Fondation du Club de Hockey Canadien pour l'enfance (Montréal)*, PARG #2023-26RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 9p.]

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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





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#PARG 2023-27RN

Canadian Foundations Associated with Professional Sports Clubs

Fondation des Alouettes (Montréal)

François Brouard, DBA, FCPA, FCA
Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes information regarding the Fondation des Alouettes / Alouettes Foundation associated with the Alouettes de Montréal.



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 Fondation des Alouettes / Alouettes Foundation is associated with the Alouettes de Montréal. Both organizations are located in Montréal, Québec.

Alouettes de Montréal



Established in 1946, the Alouettes de Montréal is a professional Canadian football team part of the Canadian Football League (CFL). They played in the East division. They presently play in the Percival Molson Memorial Stadium in downtown Montréal. It was revived twice in 1982 (Concordes) and in 1996 with different ownership.

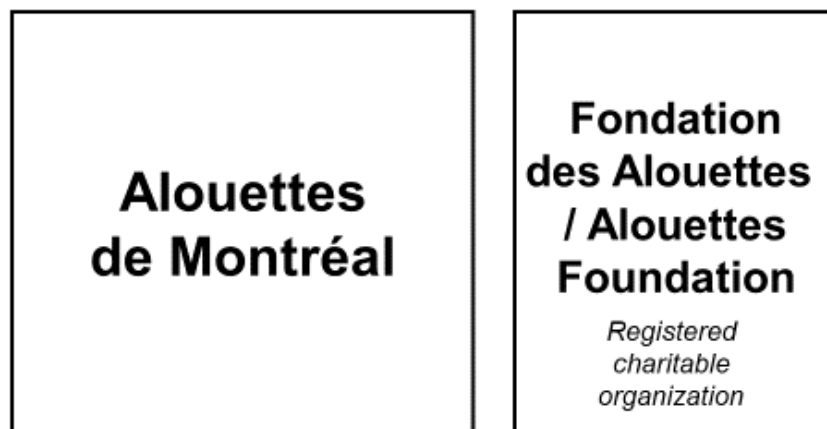


Fondation Alouettes

The Fondation des Alouettes / Alouettes Foundation was established in 2003 and is the foundation for the CFL Montréal Alouettes. As per the sports club's website, the mission is : « Notre souhait, c'est que tous les jeunes qui veulent bouger puissent le faire. Peu importe le statut social, âge, genre ou talent. Et si ce n'est pas le sport qui les intéresse, ils peuvent compter sur nous. Nous les motiverons à rester à l'école en leur suggérant différents outils pour faire de bons choix ».

Fondation des Alouettes is a Canadian registered charity, namely a charitable organization per *Income Tax Act* rules. Figure A presents the corporate structure.

Figure A – Fondation des Alouettes



CRA#861969426

July 22, 2003
(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 December 31.

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 - Fondation des Alouettes – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	48,010	40,845	30,939
Total liabilities (4350)	361,656	346,653	371,572
Total net assets	(313,646)	(305,808)	(340,633)
Total revenue (4700)	24,841	10,611	181,662
Total expenditures before gifts to qualified donees (4950)	62,454	2,773	204,486
Total amount of gifts made to all qualified donees (5050)			12,000
Total expenditures (5100)	62,454	2,773	216,486

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 2020, 2021, 2022)

In 2022, the assets equal \$30,939; the liabilities equal \$371,572 and the net assets is negative at \$340,633.

In 2022, the revenue equal \$181,662. The total expenditures equal more than \$200 thousands of dollars, the total expenditures before gifts to qualified donees equal more than \$200 thousands of dollars and the amount of gifts made to all qualified donees equal \$12,000 in 2022 and none in 2021 and 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	35,514	29,402	30,887
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120	11,443	11,443	
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170	1,053		52
10 year gifts	4180			
Total assets	4200	48,010	40,845	30,939

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 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	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300			8,320
Deferred revenue	4310			
Amounts owing non-arm's length persons	4320	361,656	346,653	363,252
Other liabilities	4330			
Total liabilities	4350	361,656	346,653	371,572

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 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	23,771	10,000	14,907
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			
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			
Total revenue received from provincial/territorial governments	4550			
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			
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	1,070	611	166,755
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			
Total revenue	4700	24,841	10,611	181,662

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			
Travel and vehicle expenses	4810			
Interest and bank charges	4820	1,702		
Licences, memberships, and dues	4830	3,366		
Office supplies and expenses	4840			
Occupancy costs	4850			
Professional and consulting fees	4860	11,286		
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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	46,100	2,773	204,486
Total expenditures before gifts to qualified donees	4950	62,454	2,773	204,486
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000			
b. Total expenditures on management and administration	5010	45,015	2,773	35,546
c. Total expenditures on fundraising	5020	17,439		168,940
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050			12,000
Total expenditures	5100	62,454	2,773	216,486

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Fondation des Alouettes (CRA T3010 Information Return 31 December 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-28RN

Canadian Foundations Associated with Professional Sports Clubs

Fondation Impact de Montréal (Montréal)

François Brouard, DBA, FCPA, FCA
Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes some information regarding the Fondation Impact de Montréal associated with the Club de football CF Montréal.



fondation
Impact de Montréal

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 Fondation Impact de Montréal is associated with the Club de football CF Montréal / Football Club CF Montréal. Both organizations are located in Montréal, Québec.

Club de Football CF Montréal



Established in 2010, the Club de football CF Montréal is a professional soccer club part of the Major League Soccer (MLS). They played in the Eastern conference. They presently play in the Stade Saputo in Montréal. Before being in the MLS, the club was founded in 1992 as the Impact de Montréal FC. A rebranding happened in 2021 with the current name.

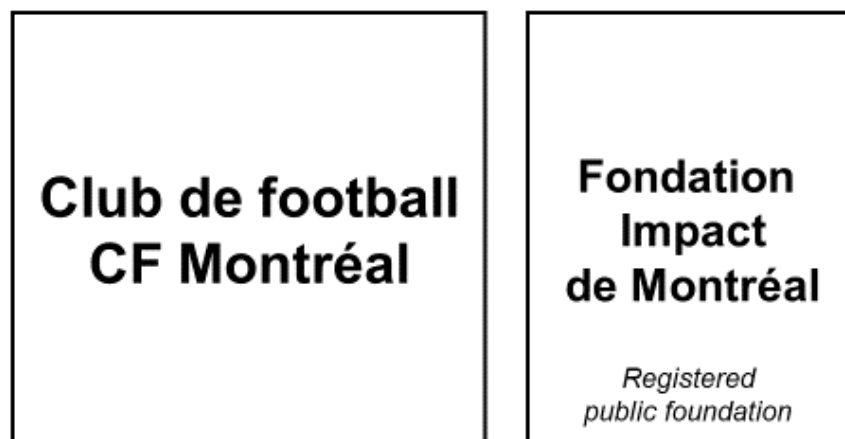


Fondation Impact de Montréal

Established in 2013, the Fondation Impact de Montréal / Montreal Impact Foundation is the foundation associated with the MLS Club de football CF Montréal (previously Impact de Montréal) sports team. The website indicates the foundation's mission "is to organize and support various activities to help improve the quality of life of underprivileged children and their families".

Fondation Impact de Montréal is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

Figure A – Fondation Impact de Montréal



CRA#809432685

March 14, 2013

(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 December 31.

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 - Fondation Impact de Montréal – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	2,661,627	2,509,961	2,248,569
Total liabilities (4350)	61,369	23,142	22,184
Total net assets	2,600,258	2,486,819	2,226,385
Total revenue (4700)	299,126	223,939	421,852
Total expenditures before gifts to qualified donees (4950)	79,329	337,378	682,286
Total amount of gifts made to all qualified donees (5050)	45,500		
Total expenditures (5100)	124,829	337,378	682,286

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 2020, 2021, 2022)

In 2022, the assets equal more than \$2 millions of dollars; the property not used in charitable activities equal almost \$2 millions of dollars; the liabilities are around \$22,000 and the net assets equal around \$2 millions of dollars.

In 2022, the revenue equal almost \$400 thousands of dollars. The total expenditures equal almost \$700 thousands of dollars, the total expenditures before gifts to qualified donees equal almost \$700 thousands of dollars and the amount of gifts made to all qualified donees equal \$0 in 2022 and 2021 and \$45,500 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	2,595,906	2,451,580	2,115,968
Amounts receivable from non-arm's length persons	4110	13,918		
Amounts receivable from all others	4120	45,279	45,374	127,176
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170	6,524	13,007	5,425
10 year gifts	4180			
Total assets	4200	2,661,627	2,509,961	2,248,569

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 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	2,155,269	2,507,893	2,454,508
Average value of the property during the 24 months before the end of the fiscal period	5910	2,507,893	2,454,508	2,265,041

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	47,119	8,892	7,934
Deferred revenue	4310	14,250	14,250	14,250
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			
Total liabilities	4350	61,369	23,142	22,184

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 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	268,080	125,597	236,691
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	24,727	24	27,230
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			
Total revenue received from provincial/territorial governments	4550			
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	6	4,972	13,357
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	6,313	38,730	144,574
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		54,616	
Total revenue	4700	299,126	223,939	421,852

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			
Travel and vehicle expenses	4810	336		
Interest and bank charges	4820	2,167	3,600	5,081
Licences, memberships, and dues	4830			
Office supplies and expenses	4840	36		
Occupancy costs	4850			
Professional and consulting fees	4860	3,950	4,165	20,801
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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	72,840	329,613	656,404
Total expenditures before gifts to qualified donees	4950	79,329	337,378	682,286
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	85,247	278,544	388,350
b. Total expenditures on management and administration	5010	33,266	36,540	51,666
c. Total expenditures on fundraising	5020	6,316	22,294	107,029
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	45,500		
Total expenditures	5100	124,829	337,378	682,286

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Fondation Impact de Montréal (CRA T3010 Information Return 31 December 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-29RN

Canadian Foundations Associated with Professional Sports Clubs

MLSE Foundation (Toronto)

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Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes information regarding the MLSE Foundation associated with the Toronto Maple Leafs, Toronto Raptors, Toronto Argonauts, Toronto FC.



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 MLSE Foundation is associated with the Toronto Maple Leafs, Toronto Raptors, Toronto Argonauts, Toronto FC. All organizations are located in Toronto, Ontario.

Toronto Maple Leafs



Established in 1917, the Toronto Maple Leafs is a professional ice hockey team part of the National Hockey League (NHL). They played in the Atlantic division of the Eastern Conference. They presently play in the Scotiabank Arena in downtown Toronto.



Toronto Raptors



Established in 1995, the Toronto Raptors is a professional basketball team part of the National Basketball Association (NBA). They played in the Atlantic division of the Eastern Conference. They presently play in the Scotiabank Arena in downtown Toronto.



Toronto Argonauts



Established in 1873, the Toronto Argonauts (officially the Toronto Argonaut Football Club) is a professional Canadian football team part of the Canadian Football League (CFL). They played in the East division. They presently play in the BMO Field in Toronto. A Toronto Argonauts Alumni Association also exists.



Toronto FC



Established in 2005, the Toronto Football Club (Toronto FC) is a professional soccer club part of the Major League Soccer (MLS). They played in the Eastern conference. They presently play in the BMO Field in Toronto.



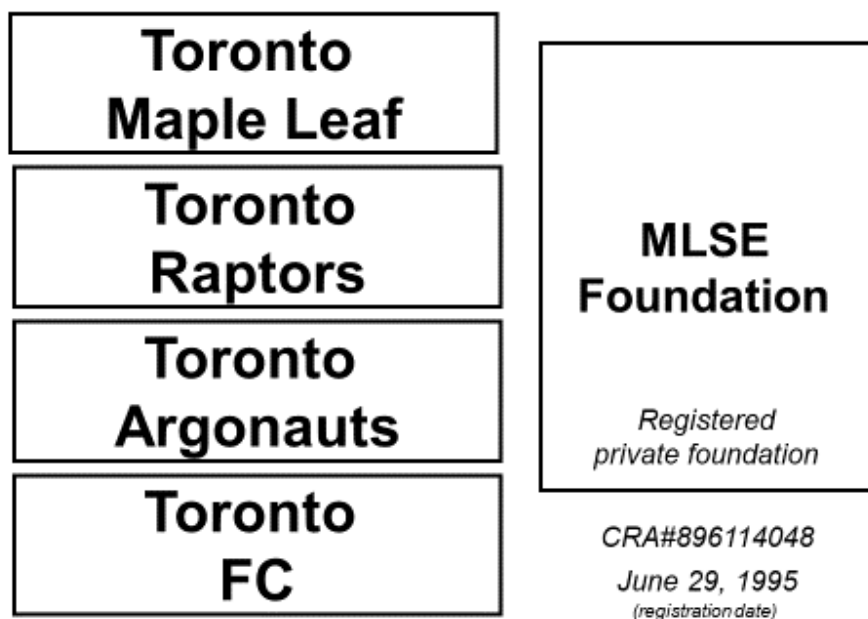
MLSE Foundation

The MLSE foundation was founded in 2009 and is the charitable foundation for the Toronto Maple Leafs (NHL), Toronto Raptors (NBA), Toronto Argonauts (CFL), and Toronto FC (MLS). Previously the Toronto Raptors and Maple Leafs each had a charitable foundation: Raptors Foundation for Kids and the Leafs Fund for Kids. The MLSE foundation is an amalgamation of these two foundations and the addition of the Toronto FC club to represent three teams. The MLSE foundation indicates that their mission is “improving the lives of youth by building facilities, giving to sustainable programs and empowering youth through sport and recreation.”



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

Figure A – MLSE Foundation



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 June 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 - MLSE Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	5,595,870	6,556,707	8,112,019
Total liabilities (4350)	1,801,382	1,063,181	1,974,035
Total net assets	3,794,488	5,493,526	6,137,984
Total revenue (4700)	13,347,154	10,816,337	10,845,141
Total expenditures before gifts to qualified donees (4950)	3,402,229	4,272,812	4,212,480
Total amount of gifts made to all qualified donees (5050)	8,655,707	4,844,488	5,988,203
Total expenditures (5100)	12,057,936	9,117,300	10,200,683

Source: MLSE Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal around \$8 millions of dollars; the property not used in charitable activities equal almost \$6 millions of dollars; the liabilities equal almost \$2 millions of dollars and the net assets equal \$6 millions of dollars. The net assets almost double between 2020 and 2022.

In 2022, the revenue equal almost \$11 millions of dollars. The total expenditures equal almost \$10 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$4 millions of dollars and the amount of gifts made to all qualified donees equal \$6 millions of dollars in 2022, \$4.8 millions of dollars in 2021 and \$8.6 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	3,799,338	5,739,282	7,395,441
Amounts receivable from non-arm's length persons	4110	1,026,599	255,000	221,591
Amounts receivable from all others	4120	649,697	462,470	408,591
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160	82,264	82,264	90,996
Accumulated amortization of capital assets	4166	(35,549)	(53,275)	(67,312)
Other assets	4170	73,521	70,966	62,712
10 year gifts	4180			
Total assets	4200	5,595,870	6,556,707	8,112,019

Source: MLSE Foundation (CRA T3010 Information Return 30 June 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	4,515,189	5,780,337	4,769,310
Average value of the property during the 24 months before the end of the fiscal period	5910	5,780,337	4,769,310	6,567,362

Source: MLSE Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	782,328	102,262	560,503
Deferred revenue	4310	1,019,054	960,919	1,367,063
Amounts owing non-arm's length persons	4320			46,469
Other liabilities	4330			
Total liabilities	4350	1,801,382	1,063,181	1,974,035

Source: MLSE Foundation (CRA T3010 Information Return 30 June 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	1,406,632	1,573,410	1,453,102
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	426,753	559,590	1,000,736
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	2,614,945	2,371,347	2,740,872
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550	400,000		
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	92,029	16,306	43,017
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	8,406,795	6,200,340	5,578,216
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		95,344	29,198
Total revenue	4700	13,347,154	10,816,337	10,845,141

Source: MLSE Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	63,027	131,730	101,709
Travel and vehicle expenses	4810	9,483	1,204	6,906
Interest and bank charges	4820	7,505	5,517	1,927
Licences, memberships, and dues	4830	21,887	1,813	1,488
Office supplies and expenses	4840	16,807	35,004	16,137
Occupancy costs	4850			
Professional and consulting fees	4860	394,980	289,737	348,387
Education and training for staff and volunteers	4870	3,914	3,123	6,203
Total expenditures on all compensation	4880	270,152	167,395	149,176
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900	14,922	17,726	14,036
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	2,599,552	3,619,563	3,566,511
Total expenditures before gifts to qualified donees	4950	3,402,229	4,272,812	4,212,480
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	113,535	142,344	376,404
b. Total expenditures on management and administration	5010	172,502	245,526	127,811
c. Total expenditures on fundraising	5020	4,116,192	3,884,942	2,708,265
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	8,655,707	4,844,488	5,988,203
Total expenditures	5100	12,057,936	9,117,300	10,200,683

Source: MLSE Foundation (CRA T3010 Information Return 30 June 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	167,395		149,176	
Full-time employees	300		2		2
Part-time or Part-year employees	370		14		57
Total compensation for part-time or part-year employees	380	65,049		26,776	
Compensation (ten highest)					
\$1 to \$39,999	305		-		-
\$40,000 to \$79,999	310		2		2
\$80,000 to \$119,999	315		-		-
\$120,000 to \$159,999	320		-		-
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: MLSE Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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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





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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.

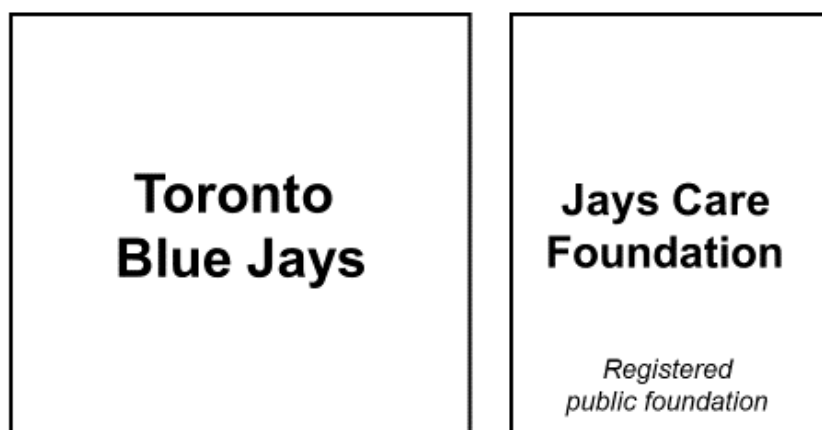


Jays Care Foundation

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	8,805,585	12,906,408	17,299,475
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	-	-	-
Total assets	4200	10,925,439	16,832,676	18,953,140

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	-	-	-
Total liabilities	4350	2,119,854	3,926,268	1,653,665

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	8,270,413	12,774,944	19,213,939

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	7,866,466	8,674,121	14,840,326

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)



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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





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RESEARCH NOTE

#PARG 2023-31RN

Canadian Foundations Associated with Professional Sports Clubs

True North Youth Foundation (Winnipeg)

François Brouard, DBA, FCPA, FCA

Lucille Perreault, PhD, CPA, CMA

Manuel Litalien, PhD

December 2023

This research note summarizes some information regarding the True North Youth Foundation associated with the Winnipeg Jets.



**TRUE NORTH
YOUTH FOUNDATION**

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 True North Youth Foundation is associated with the Winnipeg Jets and the Manitoba Moose. All organizations are located in Winnipeg, Manitoba.

Winnipeg Jets



Established in 1972 / 2011, the Winnipeg Jets is a professional ice hockey team part of the National Hockey League (NHL). They played in the Central division of the Western Conference. They presently play in the Canada Life Centre in Winnipeg.



In 1972, Winnipeg was granted one of the founding franchise of the World Hockey Association (WHA) and was subsequently integrated in the NHL following a merger of the NHL and the WHA. The Winnipeg Jets played during the period 1972-1996. The Atlanta Thrashers was founded in 1997, but suffered financial difficulties and the team was eventually relocated to Winnipeg in 2011.

Manitoba Moose



Established in 1994, the Manitoba Moose is a professional ice hockey team part of the American Hockey League (AHL). They played in the Central division of the Western Conference and presently play in the Canada Life Centre in Winnipeg.



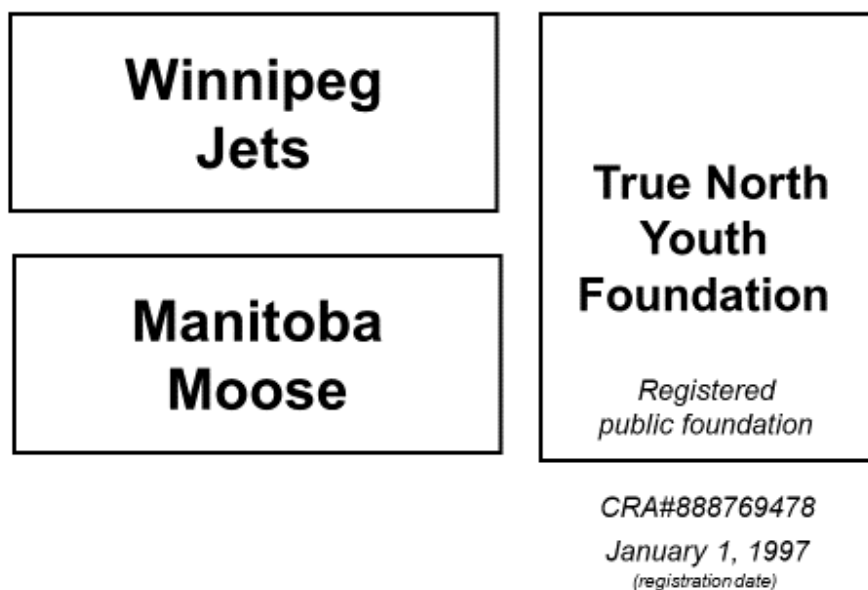
True North Youth Foundation

The True North Youth Foundation was established in 2011 and is the foundation of the Winnipeg Jets and Manitoba Moose. True North Youth Foundation's stated mission is "providing underserved youth in Manitoba the opportunities they need to fulfill their ultimate potential" (True North Youth Foundation, 2022, p.4)

The True North Youth Foundation is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.



Figure A – True North Youth Foundation



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 foundation is June 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 - True North Youth Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	17,023,488	21,250,556	23,810,858
Total liabilities (4350)	4,642,380	7,846,171	9,910,111
Total net assets	12,381,108	13,404,385	13,900,747
Total revenue (4700)	6,317,873	8,927,992	8,778,067
Total expenditures before gifts to qualified donees (4950)	6,613,075	6,293,654	7,764,603
Total amount of gifts made to all qualified donees (5050)	293,601	231,181	517,280
Total expenditures (5100)	6,906,676	6,524,835	8,281,883

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal almost \$24 millions of dollars; the liabilities equal almost \$10 millions of dollars and the net assets equal \$14 millions of dollars.

In 2022 and 2021, the revenue equal almost \$9 millions of dollars. The total expenditures equal around \$8 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$8 millions of dollars and the amount of gifts made to all qualified donees equal \$517,280 in 2022, \$231,181 in 2021 and \$293,601 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	155,683	2,467,240	4,727,945
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120	263,614	121,479	401,708
Investments in non-arm's length persons	4130			
Long term investments	4140	6,321,621	7,814,136	7,708,894
Inventories	4150			
Land and buildings	4155			22,215
Other capital assets	4160	11,877,515	13,047,469	13,815,087
Accumulated amortization of capital assets	4166	(1,772,190)	(2,384,572)	(3,033,745)
Other assets	4170	177,245	184,804	168,754
10 year gifts	4180			
Total assets	4200	17,023,488	21,250,556	23,810,858

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 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	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	1,691,101	883,620	779,020
Deferred revenue	4310	3,641,219	6,962,551	9,116,482
Amounts owing non-arm's length persons	4320	(689,940)		14,609
Other liabilities	4330			
Total liabilities	4350	4,642,380	7,846,171	9,910,111

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 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	546,708	627,286	712,382
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	26,913	64,240	158,228
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	972,084		
Total revenue received from federal government	4540	286,978	42,471	95,138
Total revenue received from provincial/territorial governments	4550	21,304	295,879	297,263
Total revenue received from municipal/regional governments	4560	540	1,500	
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	(239,962)	1,497,026	(88,376)
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	600,649	258,315	504,337
Total non tax-receipted revenues received for memberships, dues and association fees	4620			
Total non tax-receipted revenue from fundraising	4630	3,970,503	5,845,200	6,744,351
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	132,156	296,075	354,744
Total revenue	4700	6,317,873	8,927,992	8,778,067

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	17,844	6,124	9,033
Travel and vehicle expenses	4810	6,426	15,231	22,387
Interest and bank charges	4820	22,654	84,100	25,592
Licences, memberships, and dues	4830			
Office supplies and expenses	4840	114,772	113,321	117,409
Occupancy costs	4850			
Professional and consulting fees	4860	144,620	71,356	12,730
Education and training for staff and volunteers	4870	5,263	2,198	5,444
Total expenditures on all compensation	4880	2,167,693	1,315,481	1,782,138
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900	480,573	616,674	657,422
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	3,653,230	4,069,169	5,132,448
Total expenditures before gifts to qualified donees	4950	6,613,075	6,293,654	7,764,603
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	3,441,900	1,615,253	3,048,570
b. Total expenditures on management and administration	5010	431,830	323,039	509,037
c. Total expenditures on fundraising	5020	2,258,073	3,701,636	3,547,070
d. Total other expenditures included in line 4950	5040	481,272	653,726	659,926
Total amount of gifts made to all qualified donees	5050	293,601	231,181	517,280
Total expenditures	5100	6,906,676	6,524,835	8,281,883

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. In 2022 and 2021, the total compensation equals more than \$1 million of dollars and around 20 full-time employees and more than 150 part-time or part-year employees.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	1,317,481		1,782,138	
Full-time employees	300		20		21
Part-time or Part-year employees	370		156		157
Total compensation for part-time or part-year employees	380	423,918		644,802	
Compensation (ten highest)					
\$1 to \$39,999	305		-		-
\$40,000 to \$79,999	310		8		8
\$80,000 to \$119,999	315		2		2
\$120,000 to \$159,999	320		-		-
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: True North Youth Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-32RN

Canadian Foundations Associated with Professional Sports Clubs

Saskatchewan Roughrider Foundation (Regina)

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Lucille Perreault, PhD, CPA, CMA

Manuel Litalien, PhD

December 2023

This research note summarizes information regarding the Saskatchewan Roughrider Foundation associated with the Saskatchewan Roughriders.



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 Saskatchewan Roughrider Foundation is associated with the Saskatchewan Roughriders. Both organizations are located in Regina, Saskatchewan.

Saskatchewan Roughriders



Established in 1910, the Saskatchewan Roughriders Football Club is a professional Canadian football team part of the Canadian Football League (CFL). They played in the West division. They presently play in the Mosaic Stadium in Regina.



Saskatchewan Roughriders were previously named Regina Rugby Club during the 1910-1923 period and Regina Roughriders during 1924-1947.

Saskatchewan Roughrider Foundation

Established in 2018, the Saskatchewan Roughrider Foundation is the foundation of the Saskatchewan Roughriders. Their mission is: “the Saskatchewan Roughrider Foundation raises and distributes funds towards empowering children and youth directly through our programs and partnerships delivery” and their vision is: “the Saskatchewan Roughrider Foundation demonstrates excellence in sport foundation leadership and we have a measured social impact across Saskatchewan” (Saskatchewan Roughrider Foundation, 2023b, p.3).

The foundation support three main community pillars: Education (Rider Reading Program), Amateur sport (scholarships, Why We Football, partnerships, helping leagues, Grow the Game, minor football capital projects, KidSport) and Health (Roughrider & Jim Pattison Children’s Hospital foundation lottery, Game Changers Playbook (mental health)) (Saskatchewan Roughrider Foundation, 2023a, 2023b).

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



Figure A – Saskatchewan Roughrider Foundation



CRA#724308119

April 1, 2019
(registration date)



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 March 31.

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 - Saskatchewan Roughrider Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	549,398	287,291	1,368,641
Total liabilities (4350)	1,576,142	825,587	1,231,504
Total net assets	(1,026,744)	(538,296)	137,137
Total revenue (4700)	2,112,821	2,567,841	4,991,321
Total expenditures before gifts to qualified donees (4950)	2,825,005	1,669,393	2,964,747
Total amount of gifts made to all qualified donees (5050)	303,084	410,000	1,351,141
Total expenditures (5100)	3,128,089	2,079,393	4,315,888

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 2020, 2021, 2022)

In 2022, the assets equal around \$1.3 millions of dollars; the liabilities equal almost \$1.2 millions of dollars and the net assets equal \$137,137. The assets double between 2020 and 2022.

In 2022, the revenue equal almost \$5 millions of dollars, which double between 2020 and 2022. The total expenditures equal almost \$4 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$3 millions of dollars and the amount of gifts made to all qualified donees equal \$1.3 millions of dollars in 2022, \$410,000 and \$303,084 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	331,287	155,375	782,971
Amounts receivable from non-arm's length persons	4110			571,760
Amounts receivable from all others	4120	207,837	100,000	
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160	5,040	5,040	5,040
Accumulated amortization of capital assets	4166	(631)	(2,056)	(3,480)
Other assets	4170	5,865	28,932	12,350
10 year gifts	4180			
Total assets	4200	549,398	287,291	1,368,641

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 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	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	576,142	188,463	947,532
Deferred revenue	4310			59,480
Amounts owing non-arm's length persons	4320			
Other liabilities	4330	1,000,000	637,124	224,492
Total liabilities	4350	1,576,142	825,587	1,231,504

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 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	30,468	255,996	129,892
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			
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530			224,865
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550			
Total revenue received from municipal/regional governments	4560			103,206
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	400	5,199	6,541
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	2,081,953	2,306,646	4,526,817
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			
Total revenue	4700	2,112,821	2,567,841	4,991,321

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	94,797	1,313,831	2,460,225
Travel and vehicle expenses	4810			
Interest and bank charges	4820			
Licences, memberships, and dues	4830			
Office supplies and expenses	4840			
Occupancy costs	4850			
Professional and consulting fees	4860			
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880	73,387	153,406	232,018
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900	631	1,425	1,424
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	2,656,190	200,731	271,080
Total expenditures before gifts to qualified donees	4950	2,825,005	1,669,393	2,964,747
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	94,797	10,969	202,860
b. Total expenditures on management and administration	5010	185,972	35,562	321,924
c. Total expenditures on fundraising	5020	2,554,236	1,302,862	2,439,963
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	303,084	410,000	1,351,141
Total expenditures	5100	3,128,089	2,079,393	4,315,888

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 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	153,406		232,018	
Full-time employees	300		1		2
Part-time or Part-year employees	370		1		2
Total compensation for part-time or part-year employees	380	8,750		33,717	
Compensation (ten highest)					
\$1 to \$39,999	305		-		-
\$40,000 to \$79,999	310		-		1
\$80,000 to \$119,999	315		-		-
\$120,000 to \$159,999	320		1		1
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: Saskatchewan Roughrider Foundation (CRA T3010 Information Return 31 March 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-33RN

Canadian Foundations Associated with Professional Sports Clubs

Calgary Flames Foundation (Calgary)

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Manuel Litalien, PhD

December 2023

This research note summarizes information regarding the Calgary Flames Foundation associated with the Calgary Flames.



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 Calgary Flames Foundation is associated with the Calgary Flames. Both organizations are located in Calgary, Alberta.

Calgary Flames



Established in 1972, the Calgary Flames is a professional ice hockey team part of the National Hockey League (NHL). They played in the Pacific division of the Western Conference. They presently play in the Scotiabank Saddledome in Calgary.



In 1972, Atlanta Flames was granted an NHL franchise in reaction to the World Hockey Association (WHA) competition. The Atlanta Flames played during the period 1972-1980. Suffering financial difficulties, the Atlanta Flames moved in 1980 to Calgary and became the Calgary Flames.

Calgary Flames Foundation

Established in 1983, the Calgary Flames Foundation is the charitable foundation of the Calgary Flames. On its website and annual report, the Calgary Flames indicates its mission is to strive “to improve the lives of southern Albertans through the support of health and wellness, education and grassroots sports programming” (Calgary Flames Foundation, 2022, 2023). Similarly, their vision is “using the power of sport to create healthier communities.”

The foundation support Health and Wellness (YMCA grade 6 program, Rotary/Flames House with Alberta Children’s Hospital, kid cancer care programs), Grassroots sports (Jr. Flames program, EvenStrength program, community house league, sport banks, post-secondary hockey), Education (reading, literacy, online course on STEM), Inclusion program partnership (access to sport for BIPOC people, indigenous mentorship and internship program, inclusive space – outdoor rinks, sport banks, sport courts, scholarships, lace up for newcomers hockey program, black girl hockey club, drop-in soccer club), accessibility for people with disabilities (roller sleds, sensory kit program, Volt hockey program, physical education modules for children with visual impairments, accessible outdoor rinks), girls and women’s initiatives (professional women’s hockey player association partnership, first shift for girls), LGBTQ+ community initiatives (Calgary Flames Foundation, 2022).

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



Figure A – Calgary Flames Foundation



CRA#118823525

*January 1, 1983
(registration date)*



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 June 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 - Calgary Flames Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	8,424,581	10,869,424	14,079,656
Total liabilities (4350)	354,025	22,770	367,952
Total net assets	8,070,556	10,846,654	13,711,704
Total revenue (4700)	3,671,536	8,035,064	7,573,822
Total expenditures before gifts to qualified donees (4950)	567,915	249,652	767,996
Total amount of gifts made to all qualified donees (5050)	4,092,070	5,009,310	3,940,779
Total expenditures (5100)	4,659,985	5,258,962	4,708,775

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal almost \$14 millions of dollars; the property not used in charitable activities equal almost \$5 millions of dollars; the liabilities equal almost \$400 thousands of dollars and the net assets equal almost \$14 millions of dollars. The net assets increase significantly between 2020 and 2022.

In 2022, the revenue equal more than \$7.5 millions of dollars, 87% from 50/50 proceeds, 7% from donations and 6% from sponsorship and other (Calgary Flames Foundation, 2022). The total expenditures equal almost \$5 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$1 million of dollars and the amount of gifts made to all qualified donees equal \$3.9 millions of dollars in 2022, \$5 millions of dollars in 2021 and \$4 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	3,681,769	3,960,114	9,986,353
Amounts receivable from non-arm's length persons	4110	5,337	54,450	56,401
Amounts receivable from all others	4120	207,169	36,701	30,890
Investments in non-arm's length persons	4130			
Long term investments	4140	4,500,000	6,800,000	4,000,000
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160	30,306	18,159	6,012
Accumulated amortization of capital assets	4166			
Other assets	4170			
10 year gifts	4180			
Total assets	4200	8,424,581	10,869,424	14,079,656

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 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	5,625,000	5,875,000	5,575,000
Average value of the property during the 24 months before the end of the fiscal period	5910	5,875,000	5,575,000	5,058,333

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	353,915	22,549	313,081
Deferred revenue	4310			48,000
Amounts owing non-arm's length persons	4320	110	221	6,871
Other liabilities	4330			
Total liabilities	4350	354,025	22,770	367,952

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 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	132,511	118,947	283,523
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			
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			
Total revenue received from provincial/territorial governments	4550			
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	203,191	90,530	73,870
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	3,335,834	7,825,587	7,216,429
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			
Total revenue	4700	3,671,536	8,035,064	7,573,822

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	23,226	22,515	64,436
Travel and vehicle expenses	4810	2,321		177
Interest and bank charges	4820	3,752	3,917	8,518
Licences, memberships, and dues	4830		1,307	
Office supplies and expenses	4840	4,052	5,083	15,605
Occupancy costs	4850	1,627		631
Professional and consulting fees	4860	23,819	24,867	35,821
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			7,225
Purchased supplies and assets	4891	155,038	696	12,147
Amortization of capital assets	4900	10,123	12,147	
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	343,957	179,120	623,436
Total expenditures before gifts to qualified donees	4950	567,915	249,652	767,996
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	523,206	40,748	419,436
b. Total expenditures on management and administration	5010	232,611	206,901	341,157
c. Total expenditures on fundraising	5020	59,868		7,402
d. Total other expenditures included in line 4950	5040		696	
Total amount of gifts made to all qualified donees	5050	4,092,070	5,009,310	3,940,779
Total expenditures	5100	4,659,985	5,258,962	4,708,775

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-34RN

Canadian Foundations Associated with Professional Sports Clubs

Edmonton Oilers Community Foundation (Edmonton)

François Brouard, DBA, FCPA, FCA
Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes information regarding the Edmonton Oilers Community Foundation associated with the Edmonton Oilers.



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 Edmonton Oilers Community Foundation is associated with the Edmonton Oilers. Both organizations are located in Toronto, Ontario.

Edmonton Oilers



Established in 1972, the Edmonton Oilers is a professional ice hockey team part of the National Hockey League (NHL). They played in the Pacific division of the Western Conference. They presently play in the Rogers Place in Edmonton.



In 1972, Edmonton (previously Alberta Oilers 1972-1973) was granted one of the founding franchise of the World Hockey Association (WHA) and was subsequently integrated in the NHL following a merger of the NHL and the WHA.

Edmonton Oilers Community Foundation

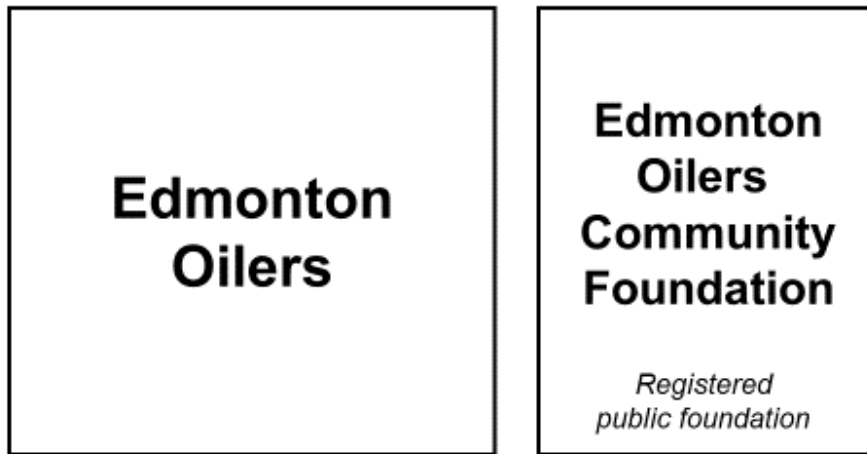
Established in 2001, the Edmonton Oilers Community Foundation (EOCF) is the charitable foundation for the Edmonton Oilers. As per the 2019 annual report, the foundation's mission "is dedicated to building strong, vibrant and safe communities by demonstrating philanthropic leadership with a focus on education, health and wellness and hockey programming for youth in Northern Alberta" (Oilers Foundation, 2019).

The foundation support an Every Kid Deserves a Shot program with two main pillars: Off-Ice Initiatives (Knowledge-driven Wellness, Nutrition for Growth, Nurturing Environments, Embracing Confidence, Resilient Minds) and On-Ice Initiatives (Active Lifestyles, Inclusive Hockey, Empowering Abilities, Unforgettable Experiences, Equity in Sport, Building Expertise) and a Standing Up for the Oil Country (50/50 program, community grants, gift-in-kind memorabilia) (Edmonton Oilers Community Foundation, 2023).

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



Figure A – Edmonton Oilers Community Foundation



CRA#890725542

January 8, 1991
(registration date)



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 June 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 - Edmonton Oilers Community Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	9,293,785	31,493,492	11,657,980
Total liabilities (4350)	727,301	7,221,147	936,322
Total net assets	8,566,484	24,272,345	10,721,658
Total revenue (4700)	8,693,812	87,280,940	76,016,997
Total expenditures before gifts to qualified donees (4950)	7,469,211	66,267,126	61,328,001
Total amount of gifts made to all qualified donees (5050)	1,743,963	12,507,952	21,039,684
Total expenditures (5100)	9,213,174	78,775,078	82,367,685

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal around \$12 millions of dollars (a substantial reduction compare to \$31 millions of dollars in 2021); the liabilities equal almost \$1 million of dollars and the net assets equal almost \$11 millions of dollars.

In 2022, the revenue equal almost \$76 millions of dollars, which ten times more than in 2020. The total expenditures equal almost \$82 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$61 millions of dollars and the amount of gifts made to all qualified donees equal \$21 millions of dollars in 2022, \$12.5 millions of dollars in 2021 and \$1.7 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	3,494,943	23,287,285	10,877,710
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120	506,883	7,999,697	581,863
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155	6,859,001		
Other capital assets	4160	694,399	606,977	606,977
Accumulated amortization of capital assets	4166	(2,261,441)	(400,467)	(441,639)
Other assets	4170			33,069
10 year gifts	4180			
Total assets	4200	9,293,785	31,493,492	11,657,980

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 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	-	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	-

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	389,224	6,867,843	809,339
Deferred revenue	4310	338,077	353,304	125,000
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			1,983
Total liabilities	4350	727,301	7,221,147	936,322

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 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	865,119	181,872	427,236
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			
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	78,546		
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550			
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	76,091	114,213	110,159
Gross proceeds from disposition of assets	4590			
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600		1,606	
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	7,674,056	86,983,249	75,479,602
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			
Total revenue	4700	8,693,812	87,280,940	76,016,997

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	96,165	12,617	21,750
Travel and vehicle expenses	4810	47,391	(2,416)	51,264
Interest and bank charges	4820	24,693	3,083,109	2,201,787
Licences, memberships, and dues	4830	806,618	18,493,345	20,620,233
Office supplies and expenses	4840	21,530	1,026	76,311
Occupancy costs	4850			
Professional and consulting fees	4860	31,635	28,976	47,777
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900	262,423	47,061	41,171
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	6,178,756	44,603,408	38,267,708
Total expenditures before gifts to qualified donees	4950	7,469,211	66,267,126	61,328,001
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	1,385,340	695,114	359,045
b. Total expenditures on management and administration	5010	657,890	366,337	776,686
c. Total expenditures on fundraising	5020	5,425,981	65,205,674	60,192,270
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	1,743,963	12,507,952	21,039,684
Total expenditures	5100	9,213,174	78,775,078	82,367,685

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Edmonton Oilers Community Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-35RN

Canadian Foundations Associated with Professional Sports Clubs

Canucks for Kids Fund (Vancouver)
and Vancouver Canucks Alumni Foundation

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Lucille Perreault, PhD, CPA, CMA

Manuel Litalien, PhD

December 2023

This research note summarizes information regarding the Canucks for Kids Fund and Vancouver Canucks Alumni Foundation associated with the Vancouver Canucks.



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 Canadians 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 Canucks for Kids Fund and Vancouver Canucks Alumni Foundation are associated with the Vancouver Canucks. All organizations are located in Vancouver, British Columbia.

Vancouver Canucks



Established in 1970, the Vancouver Canucks is a professional ice hockey team part of the National Hockey League (NHL). They played in the Pacific division of the Western Conference. They presently play in the Rogers Arena in Vancouver.



Canucks for Kids Fund

Canucks for Kids Fund is the charitable foundation of the Vancouver Canucks and was founded in 1986. As the foundation's name implies, the mission of the foundation is dedicated to children and youth. The 2019/2020 annual report states its mission is to "dedicates resources to assist charities which support children's health and wellness, foster the development of grassroots hockey, and facilitate and encourage education in British Columbia" (Canucks for Kids Fund, 2020, p.2).

The foundation support three main community pillars: "support children's health and wellness, foster the development of grassroots hockey, and facilitate and encourage education in British Columbia" (Canucks for Kids Fund, 2020, p.3). Among the programs for each pillar, the foundation focuses on health and wellness (Canucks Autism Network, Canuck Place Children's Hospice, BC, Children's Hospital Foundation), development of grassroots hockey (on-ice clinics, off-ice instruction program), and education (Raise a Reader, scholarship).

Canucks for Kids Fund is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

Vancouver Canucks Alumni Foundation

Vancouver Canucks Alumni Foundation is a charitable organization associated with the Vancouver Canucks and was founded in 1986. The mission of the foundation is to "connect & engage"; "engages and supports many communities throughout the Province of British Columbia" (Vancouver Canucks Alumni Foundation, 2023). Vancouver Canucks Alumni Foundation is a Canadian registered charity, namely a charitable organization per *Income Tax Act* rules. Figure B presents the corporate structure.



Figure A – Canucks for Kids Funds

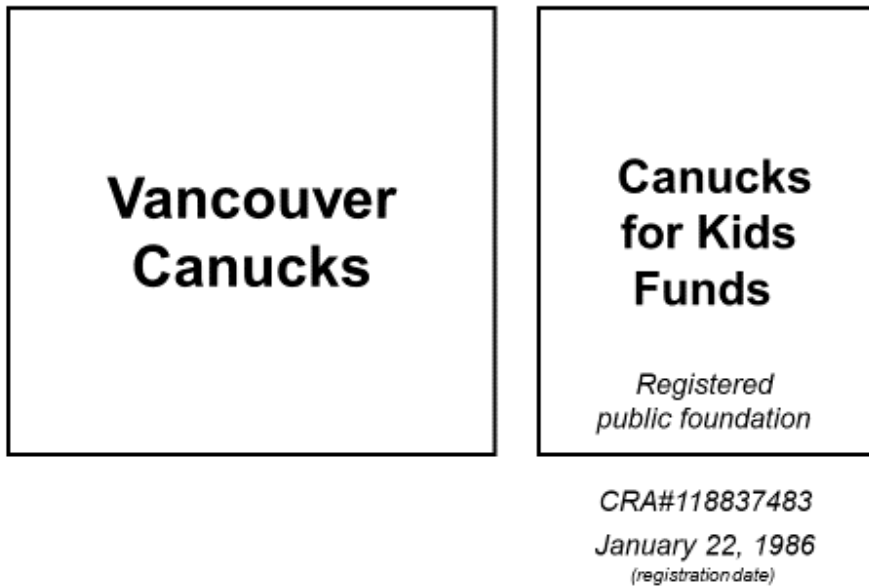


Figure B – Vancouver Canucks Alumni Foundation



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 Canucks for Kids Fund is July 31 and it is June 30 for Vancouver Canucks Alumni Foundation.

Canucks for Kid Fund

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 - Canucks for Kids Fund – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	3,057,032	2,845,552	9,577,082
Total liabilities (4350)	660,438	499,840	328,642
Total net assets	2,396,594	2,345,712	9,248,440
Total revenue (4700)			
Total revenue (4700)	14,059,510	16,051,711	11,179,888
Total expenditures before gifts to qualified donees (4950)			
Total expenditures before gifts to qualified donees (4950)	6,717,207	9,196,821	1,868,743
Total amount of gifts made to all qualified donees (5050)			
Total amount of gifts made to all qualified donees (5050)	4,841,660	6,655,852	2,658,338
Total expenditures (5100)			
Total expenditures (5100)	11,558,867	15,852,673	4,527,081

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 2020, 2021, 2022)

In 2022, the assets equal almost \$9.5 millions of dollars; the property not used in charitable activities equal almost \$6 millions of dollars; the liabilities equal almost \$300 thousands of dollars and the net assets equal \$9.2 millions of dollars. The net assets more than triple between 2020 and 2022.

In 2022, the revenue equal almost \$11 millions of dollars. In 2020, the revenue equal more than \$14 millions of dollars, 70% from 50/50 program, 12% from community events and 18% from other (donations, sponsorship) (Canucks for Kids Fund, 2020, p.5). The total expenditures equal almost \$4.5 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$1.8 millions of dollars and the amount of gifts made to all qualified donees equal \$2.6 millions of dollars in 2022, \$6.6 millions of dollars in 2021 and \$4.8 millions of dollars in 2020. The expenditures decrease three times between 2022 and 2022.



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	2,691,232	2,825,632	9,029,095
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120	365,800	19,920	547,987
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170			
10 year gifts	4180			
Total assets	4200	3,057,032	2,845,552	9,577,082

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 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	707,398	1,931,800	2,951,292
Average value of the property during the 24 months before the end of the fiscal period	5910	1,931,800	2,951,292	6,211,317

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	260,438	249,920	237,817
Deferred revenue	4310			88,250
Amounts owing non-arm's length persons	4320	400,000		2,575
Other liabilities	4330		249,920	
Total liabilities	4350	660,438	499,840	328,642

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 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	2,707,322	353,224	786,857
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	193,506	26,176	149,348
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	403,146	130,829	180,895
Total revenue received from federal government	4540	38,305	47,512	34,109
Total revenue received from provincial/territorial governments	4550			
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	30,738		20,737
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	10,686,493	15,493,970	10,007,942
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			
Total revenue	4700	14,059,510	16,051,711	11,179,888

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	28,612	194,809	64,158
Travel and vehicle expenses	4810	513		1,176
Interest and bank charges	4820	17,814	9,081	19,991
Licences, memberships, and dues	4830	715	17	452
Office supplies and expenses	4840	50,021	5,223	34,262
Occupancy costs	4850			
Professional and consulting fees	4860	16,676	59,970	12,500
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880	278,976		314,387
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
Research grants and scholarships as part of charitable activities	4910	10,000	10,000	10,000
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	6,313,880	8,917,721	1,411,817
Total expenditures before gifts to qualified donees	4950	6,717,207	9,196,821	1,868,743
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	96,821	22,474	27,093
b. Total expenditures on management and administration	5010	29,485	155,272	57,094
c. Total expenditures on fundraising	5020	6,552,596	9,019,075	1,784,556
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	4,841,660	6,655,852	2,658,338
Total expenditures	5100	11,558,867	15,852,673	4,527,081

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 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	89,215		314,387	
Full-time employees	300		-		4
Part-time or Part-year employees	370		3		29
Total compensation for part-time or part-year employees	380	89,215		66,750	
Compensation (ten highest)					
\$1 to \$39,999	305		-		-
\$40,000 to \$79,999	310		-		3
\$80,000 to \$119,999	315		-		1
\$120,000 to \$159,999	320		-		-
\$160,000 to \$199,999	325		-		-
\$200,000 to \$249,999	330		-		-
\$250,000 to \$299,999	335		-		-
\$300,000 to \$349,999	340		-		-
\$350,000 and over	345		-		-

Source: Canucks for Kids Fund (CRA T3010 Information Return 31 July 2021, 2022)



Vancouver Canucks Alumni Foundation

Financial summary

Table 8 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 8 - Vancouver Canucks Alumni Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	537,221	437,417	849,571
Total liabilities (4350)	94,603	40,574	55,392
Total net assets	442,618	396,843	794,179
Total revenue (4700)	174,977	25,075	572,684
Total expenditures before gifts to qualified donees (4950)	80,801	45,150	341,468
Total amount of gifts made to all qualified donees (5050)	98,500	25,700	36,425
Total expenditures (5100)	179,301	70,850	377,893

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal almost \$850 thousands of dollars; the liabilities equal almost \$55 thousands of dollars and the net assets equal almost \$800 thousands of dollars.

In 2022, the revenue equal around \$570 thousands of dollars, which varies a lot between 2020 and 2022. The total expenditures equal almost \$380 thousands of dollars, the total expenditures before gifts to qualified donees equal almost \$380 thousands of dollars and the amount of gifts made to all qualified donees equal \$36,425 in 2022, \$25,700 in 2021 and \$98,500 in 2020.



Financial position

Table 9 presents assets, Table 10 presents property not used in charitable activities and Table 11 presents liabilities.

Table 9 - Assets

Description	code	2020 \$	2021 \$	2022 \$
Cash, bank accounts, and short term investments	4100	537,221	423,007	740,071
Amounts receivable from non-arm's length persons	4110			96,262
Amounts receivable from all others	4120			
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170		14,410	13,238
10 year gifts	4180			
Total assets	4200	537,221	437,417	849,571

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 10 - 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	532,204	-	-
Average value of the property during the 24 months before the end of the fiscal period	5910	531,945	-	-

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 11 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	4,725	23,100	49,280
Deferred revenue	4310			
Amounts owing non-arm's length persons	4320	89,878	17,474	
Other liabilities	4330			6,112
Total liabilities	4350	94,603	40,574	55,392

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Revenue and expense

Table 12 presents a summary of revenue and Table 13 presents a summary of expenditures.



Table 12 - Revenue

Description	Code	2020 \$	2021 \$	2022 \$
Total eligible amount of all gifts with tax receipts	4500	132,025	22,761	90,192
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			
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			
Total revenue received from provincial/territorial governments	4550			
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	10,832	2,314	
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	32,120		
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			482,492
Total revenue	4700	174,977	25,075	572,684

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 13 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			
Travel and vehicle expenses	4810			
Interest and bank charges	4820	88		
Licences, memberships, and dues	4830			
Office supplies and expenses	4840			22,732
Occupancy costs	4850			
Professional and consulting fees	4860	6,111	23,310	19,090
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
Research grants and scholarships as part of charitable activities	4910	19,000	8,000	17,000
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	55,602	13,840	282,646
Total expenditures before gifts to qualified donees	4950	80,801	45,150	341,468
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	74,602	21,500	65,675
b. Total expenditures on management and administration	5010	6,199	23,650	36,000
c. Total expenditures on fundraising	5020			240,793
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050	98,500	25,700	36,425
Total expenditures	5100	179,301	70,850	377,893

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 14 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 14 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Vancouver Canucks Alumni Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-36RN

Canadian Foundations Associated with Professional Sports Clubs

Whitecaps Foundation (Vancouver)

François Brouard, DBA, FCPA, FCA
Lucille Perreault, PhD, CPA, CMA
Manuel Litalien, PhD
December 2023

This research note summarizes information regarding the Whitecaps Foundation associated with the Vancouver Whitecaps FC.



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 Whitecaps Foundation is associated with the Vancouver Whitecaps FC. Both organizations are located in Vancouver, British Columbia.

Vancouver Whitecaps FC



Established in 2009, the Vancouver Whitecaps FC is a professional soccer club part of the Major League Soccer (MLS). They played in the Western conference. They presently play in the BC Place in Vancouver.



Whitecaps Foundation

Established in May 2020, the Whitecaps Foundation is the foundation associated with MLS Vancouver Whitecaps. There is no explicitly stated mission on the website or community impact report, but its website does state, "We harness the power of sport to create a stronger, more equitable, and more inclusive society. We support and deliver programs that give youth the tools and opportunities to maximize and become leaders in their communities."

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

Figure A – Whitecaps Foundation



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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 December 31. The financial information was not in Schedule 6 - Detailed financial information, but only in general Section D. The T3010 for 2022 was not part of the CRA database.

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 - Whitecaps Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	202	206	Information not available
Total liabilities (4350)	8,740	8,898	
Total net assets	(8,538)	(8,692)	
Total revenue (4700)	0	0	Information not available
Total expenditures before gifts to qualified donees (4950)	8,538	154	
Total amount of gifts made to all qualified donees (5050)	0	0	
Total expenditures (5100)	8,538	154	

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

In 2021, the net assets was negative in thousands of dollars; the liabilities equal almost \$8,900. In 2020 and 2021, there is no revenue. The total expenditures are in the low range.



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	No detailed information	No detailed information	Information not available
Amounts receivable from non-arm's length persons	4110			
Amounts receivable from all others	4120			
Investments in non-arm's length persons	4130			
Long term investments	4140			
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160			
Accumulated amortization of capital assets	4166			
Other assets	4170			
10 year gifts	4180			
Total assets	4200			

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 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	-	-	Information not available
Average value of the property during the 24 months before the end of the fiscal period	5910	-	-	

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	No detailed information	No detailed information	Information not available
Deferred revenue	4310			
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			
Total liabilities	4350	8,740	8,898	

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 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			Information not available
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			
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			
Total revenue received from provincial/territorial governments	4550			
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			
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			
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			
Total revenue	4700	0	0	

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			Information not available
Travel and vehicle expenses	4810			
Interest and bank charges	4820			
Licences, memberships, and dues	4830			
Office supplies and expenses	4840			
Occupancy costs	4850			
Professional and consulting fees	4860	8,538	154	
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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			
Total expenditures before gifts to qualified donees	4950	8,538	154	
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000			
b. Total expenditures on management and administration	5010			
c. Total expenditures on fundraising	5020			
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050			
Total expenditures	5100	8,538	154	

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Whitecaps Foundation (CRA T3010 Information Return 31 December 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-37RN

Canadian Foundations Associated with Professional Sports Clubs

BC Lions Alumni Association Foundation (Vancouver)

François Brouard, DBA, FCPA, FCA

Lucille Perreault, PhD, CPA, CMA

Manuel Litalien, PhD

December 2023

This research note summarizes information regarding the BC Lions Alumni Association Foundation associated with the BC Lions.



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 BC Lions Alumni Association Foundation is associated with the BC Lions. Both organizations are located in Vancouver, British Columbia.

BC Lions



Established in 1954, the BC Lions is a professional Canadian football team part of the Canadian Football League (CFL). They played in the West division. They presently play in the BC Place in Vancouver.

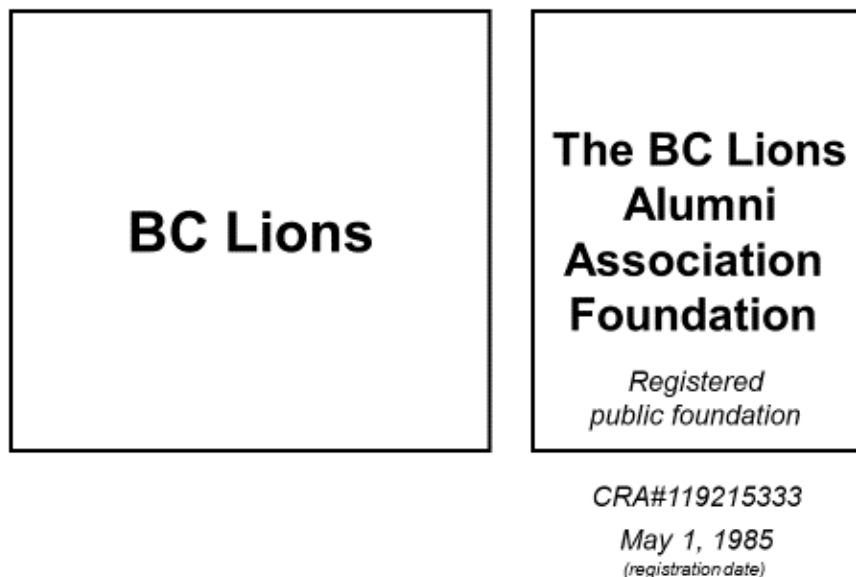


BC Lions Alumni Association Foundation

Established in May 1985, the BC Lions Alumni Association Foundation is the foundation associated with CFL BC Lions. Its website states that: "Membership dues and fund raising events contribute to both amateur football and the The BC Lions Alumni Development Fund. This fund was established to help alumni and their families when in need".

The BC Lions Alumni Association Foundation is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.

Figure A – BC Lions Alumni Association Foundation



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 December 31. The financial information was not in Schedule 6 - Detailed financial information, but only in general Section D for 2020 and 2021. For 2022, it was the Schedule 6.

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 - BC Lions Alumni Association Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	213,651	211,720	294,320
Total liabilities (4350)	3,045	2,500	2,500
Total net assets	210,606	209,220	291,820
Total revenue (4700)	100	3,349	128,925
Total expenditures before gifts to qualified donees (4950)	1,240	4,735	43,625
Total amount of gifts made to all qualified donees (5050)	-	-	-
Total expenditures (5100)	1,240	4,735	43,625

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

In 2022, the assets equal almost \$295,000, the liabilities equal \$2,500 and the net assets equal almost \$292,000. In 2020 and 2021, there is not much revenue and expenditures. No gifts made to qualified donees.



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	No detailed information	No detailed information	292,945		
Amounts receivable from non-arm's length persons	4110					
Amounts receivable from all others	4120			1,375		
Investments in non-arm's length persons	4130					
Long term investments	4140					
Inventories	4150					
Land and buildings	4155					
Other capital assets	4160					
Accumulated amortization of capital assets	4166					
Other assets	4170					
10 year gifts	4180					
Total assets	4200			213,651	211,720	294,320

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 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	Information not available	Information not available	-
Average value of the property during the 24 months before the end of the fiscal period	5910			-

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	No detailed information	No detailed information	2,500
Deferred revenue	4310			
Amounts owing non-arm's length persons	4320			
Other liabilities	4330			
Total liabilities	4350	3,045	2,500	2,500

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 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			12,620
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			
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			
Total revenue received from provincial/territorial governments	4550			
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			
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			1,600
Total non tax-receipted revenue from fundraising	4630			112,887
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	100	3,349	1,818
Total revenue	4700	100	3,349	128,925

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800			3,065
Travel and vehicle expenses	4810			
Interest and bank charges	4820			2,011
Licences, memberships, and dues	4830			2,210
Office supplies and expenses	4840			1,219
Occupancy costs	4850			
Professional and consulting fees	4860	1,045	4,398	6,920
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			
Purchased supplies and assets	4891			
Amortization of capital assets	4900			
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	195	337	28,200
Total expenditures before gifts to qualified donees	4950	1,240	4,735	43,625
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000		144	
b. Total expenditures on management and administration	5010	1,240 195	4,591	14,464
c. Total expenditures on fundraising	5020			31,861
d. Total other expenditures included in line 4950	5040			
Total amount of gifts made to all qualified donees	5050			
Total expenditures	5100	1,240	4,735	43,625

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees.
T3010 Schedule 3 is not applicable for 2021 and 2022

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: BC Lions Alumni Association Foundation (CRA T3010 Information Return 31 December 2021, 2022)



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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





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RESEARCH NOTE

#PARG 2023-38RN

Canadian Foundations Associated with Professional Sports Clubs

Comparative analysis

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December 2023

Introduction

Sports in Canada is a complex social phenomenon where gender, age, race, class, masculinity and sex comes together for the benefit of health and fitness of each individual, regardless of all backgrounds and geographic locations (Joseph, Darnell and Nakamura, 2012). It is then not a surprise that professional sports clubs are a common and a popular feature found across Canada and, undoubtedly, part of the very social fabric of our communities crossing all boundaries. The same observation, however, cannot be said on their respective sport foundations, which go largely unnoticed despite their significant social and economic presence (Gumulka, Barr, Lasby and Brownlee, 2005).

The 2000 National Survey of Giving, Volunteer and Participating (NSGVP) shows yet the existence of more than 33,600 Sports and Recreation organizations in Canada, where 73% have no paid staff (Gumulka *et al.*, 2005). These nonprofit sport organizations (NPSOs) represent 21% of the 161,000 nonprofit organizations in the country, so still an important force in the philanthropic ecosystem (Gumulka *et al.*, 2005). In an effort to present some of those NPSOs, namely those who are foundations, a number of research notes have been prepared, the ones essentially associated with major Canadian professional sports leagues such as 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)).

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As part of a mapping exercise, this research note presents a comparative analysis of Canadian foundations associated with professional sports clubs. Our previous research notes focused on description and financial information for each individual foundation.

The objective behind this research note is to provide a comparative overview analysis derived from a series of other research notes on Canadian foundations with professional sports clubs.

Mapping exercise

Undeniably, sport plays an important role in the lives of many Canadians, connecting, integrating and assimilating with national and/or provincial cultural identity (Joseph, Darnell and Nakamura, 2012). Sport is indeed a common societal denominator for many citizens in Canada and globally. It is reported to possess the ability to break down social barriers, teach life skills, build character, unify people of different ethnic backgrounds and transcend social classes (Nagel, Elmoose-Østerlund, Ibsen and Scheerder, 2020). The team recognizes the potential disruptive forces, excess, abuses, and social unrest hooligans may bring. Equally important, to acknowledge that geographical location matters when it comes to opportunities, as rural population do not access the same sport facilities provided in urban settings, here in some cases contributing to social exclusion (Rich and Misener 2019). However, this research note focuses on the constructive contributions of sports clubs and their foundations. Although not the purpose of the current note, sport do connect communities, helps teenagers' development, provides a basis for collective fundamental values, promotes public health, social cohesion, social integration, and democratic participation (Nagel *et al.*, 2020). These above listed benefits and challenges lead us to wonder if sport foundations' contributions to the nonprofit ecosystem in Canada are unique?

Presence across the land

Professional sports clubs in Canada are present in every part of the country. When these clubs have an affiliated foundation, most of them do, they create an important community impact. Without question, as expected, money collected is traditionally redistributed for the benefit of the community. The challenge, however, is that there is a lack of systemic understanding of these sport foundations, since they remain largely understudied by researchers. It is therefore important to provide an overall picture of these sport foundations in Canada.

The series of research notes are intended to map out the initiatives by sport foundations and shedding light on their philanthropic profile. The core research question across the series become: How can foundations associated with professional sport organizations in Canada be compared? The objective is to clarify the roles of specific actors devoted to sport in the 'third sector'.



This research note looks at a previous study prepared by Charity Intelligence Canada (2018) on eight foundations associated with professional sport clubs (Calgary Flames Foundation; Canucks for Kids Fund; Edmonton Oilers Community Foundation; Jays Care Foundation; MLSE Foundation; Montreal Canadiens Children's Foundation; Ottawa Senators Foundation; and True North Youth Foundation). Charity Intelligence Canada (2018, 2019) found a lack of financial transparency, which is still present for most foundations examined, poor cost efficiencies due to high fundraising costs, excessive cash reserves, and low donor's accountability (Nicholson and Marcoux, 2019).

Two lists were also prepared on foundations associated with professional sports clubs in Canada. Appendix A presents a list of professional sports club organizations by specific sport. Appendix B presents a list of professional sports clubs foundations by city.

The methodology used is described in the Overview (#2023-23RN) research notes and in the note pertaining to specific foundations. 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.

Description of the Organizations

Table 1 presents some basic information on foundations, such as the name of the foundations, the Canada Revenue Agency (CRA) registration date, the CRA registration number and the type of registered charity. The information could be useful if someone is interested to pursue the examination of those foundations regarding other variables. As the Edmonton Elks Community Foundation was registered only on January 1, 2023, financial information is not available and therefore not included in the subsequent tables.

The oldest registered foundations in that group are the Calgary Flames Foundation (1983), BC Lions Alumni Association Foundation (1985), Canucks for Kids Fund (1986), Vancouver Canucks Alumni Association (1986), followed by Edmonton Oilers Community Foundation (1991), Jays Care Foundation (1992), MLSE Foundation (1995), True North Youth Foundation (1997), OSEG Foundation (1999), Fondation du Club de Hockey Canadien pour l'enfance (2000), Fondation des Alouettes (2003), and Fondation Impact de Montréal (2013).

The newest registered foundations in that group are Edmonton Elks Community Foundation (2023), Senators Community Foundation (2021), Whitecaps Foundation (2020), and Saskatchewan Roughrider Foundation (2019). Even if the Senators Community Foundation was registered in 2021, the Ottawa Senators was involved with



the Senators Foundation (renamed the Ottawa Gatineau Youth Foundation (CRA3880975065)) registered on January 6, 1998.

Table 1 - Basic information on foundations

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	#862334125	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 Roughrider 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

The Canadian registered charity are governed by the *Income Tax Act* (ITA) rules. Canada Revenue Agency (CRA) describes a registered charity as an organization established and operated exclusively for charitable purposes. Charity “means a charitable organization or charitable foundation” (ITA 149.1(1)). Essentially, charitable organizations are active charities and charitable foundations are funding organizations. Three types of registered charities exist in Canada: charitable organization, public foundation, private foundation (ITA 248(1)) (Brouard, 2023).

Charitable foundations are subdivided into public foundation and private foundation.

- public foundation
Public foundation means a foundation where more than 50% of its board operating at arm’s length and no de facto or de jure control by a person who has donated more than 50% of its capital (major donor) (Innes and Boyle, 2006; ITA 149.1(1)).
- private foundation
“Private foundation means a charitable foundation that is not a public foundation” (ITA 149.1(1)).



Financial Information

Each research note includes financial information. Tables are presented regarding a financial summary (assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures), the financial position with detailed assets, property not used in charitable activities, detailed liabilities, detailed revenue, detailed expenditures and a summary of compensation and number of employees. Codes of the T3010 are also provided to indicate the sources. Summary tables of financial information are included in this research note.

However, some caution is necessary before you engaged with the data. The COVID-19 pandemic challenged professional sports during the 2020-2022 period. For example, some games were presented without spectators for a while and revenue may have decreased as some funds are coming from different fundraising activities – 50/50, events with players' appearances. Therefore, numbers for foundations may not be comparable between the years presented.

Table 2 presents the year-end and the last year of T3010 inclusion in the CRA public database. There is a lack of uniformity in the choice of financial statements year-end, with five different year-end chosen: June 30 (6x), December 31 (4x), March 31 (2x), July 31 (2x), and November 30 (1x).

Table 2 - Year-end and year of T3010 in CRA database

Foundation Name	Year end	Last year of T3010 in CRA database		
OSEG Foundation	March 31			2023
Senators Community Foundation	July 31		2022	
Fondation du Club de Hockey Canadien pour l'enfance	June 30		2022	
Fondation des Alouettes	December 31		2022	
Fondation Impact de Montréal	December 31		2022	
MLSE Foundation	June 30		2022	
Jays Care Foundation	November 30		2022	
True North Youth Foundation	June 30		2022	
Saskatchewan Roughrider Foundation	March 31		2022	
Calgary Flames Foundation	June 30		2022	
Edmonton Oilers Community Foundation	June 30		2022	
Edmonton Elks Community Foundation	?			Not available yet
Canucks for Kids Fund	July 31		2022	
Vancouver Canucks Alumni Association	June 30		2022	
Whitecaps Foundation	December 31	2021	?	
BC Lions Alumni Association Foundation	December 31		2022	



Most T3010 publicly available were in 2022, except for two. The 2022 T3010 from Whitecaps Foundation was not included in CRA database more than a year later. As the year-end of the Saskatchewan Roughrider Foundation is March 31, similar to the OSEG Foundation, we may have been able to get the 2023 T3010. With their recent registration, it is unknown which year-end will be chosen by the Edmonton Elks Community Foundation.

Assets

Table 3 presents the amounts for Total assets (4200), Cash, bank accounts, and short term investments (4100), Long term investments (4140) and two percentages regarding the proportion of the Cash and investments divided by Total assets.

Table 3 - Assets

Foundation Name	Year	Total Assets (code 4200) \$	Cash and short term investments (code 4100) \$	Long term investments (code 4140) \$	Percentage	
					cash / assets %	cash + LT invest. / assets %
OSEG Foundation	2023	2,388,177	2,246,212	-	94.1%	94.1%
Senators Community Foundation	2022	578,150	564,110	-	97.6%	97.6%
Fondation du Club de Hockey Canadien pour l'enfance	2022	6,583,003	5,528,050	-	84.0%	84.0%
Fondation des Alouettes	2022	30,939	30,887	-	99.8%	99.8%
Fondation Impact de Montréal	2022	2,248,569	2,115,968	-	94.1%	94.1%
MLSE Foundation	2022	8,112,019	7,395,441	-	91.2%	91.2%
Jays Care Foundation	2022	18,953,140	17,720,005	-	93.5%	93.5%
True North Youth Foundation	2022	23,810,858	4,727,945	7,708,894	19.9%	52.2%
Saskatchewan Roughrider Foundation	2022	1,368,641	782,971	-	57.2%	57.2%
Calgary Flames Foundation	2022	14,079,656	9,986,353	4,000,000	70.9%	99.3%
Edmonton Oilers Community Foundation	2022	11,657,980	10,877,710	-	93.3%	93.3%
Canucks for Kids Fund	2022	9,577,082	9,029,095	-	94.3%	94.3%
Vancouver Canucks Alumni Association	2022	849,571	740,071	-	87.1%	87.1%
Whitecaps Foundation	2021	206	No detailed information	No detailed information		
BC Lions Alumni Association Foundation	2022	294,320	292,945	-	99.5%	99.5%
Total		100,532,311	72,037,763	11,708,894	71.7%	83.3%

For the 15 foundations identified, the Total assets is equal to more than \$100 millions of dollars. The largest foundations in term of Total assets are the True North Youth Foundation with almost \$24 millions of dollars and the Jays Care Foundation almost \$19 millions of dollars. The tiniest foundations in term of Total assets are the Whitecaps Foundation and the Fondation des Alouettes.



For the 15 foundations identified, Cash and short term investments is equal to more than \$72 millions of dollars. The percentage of the Cash and short term investments divided by Total assets (%A) is 71.7%. The percentage (%A) for most foundations are substantial, except for those with Long-term investments.

Only two foundations have Long term investments (4140) with almost \$8 millions of dollars for True North Youth Foundation and \$4 millions of dollars for Calgary Flames Foundation. The percentage of Cash and short term investments and Long term investments divided by Total assets (%B) is 83.3%.

Property not used in charitable assets

Table 4 presents the amounts of property not used in charitable activities with the average value of property during the 24 months before the beginning (5900) and after the end of the fiscal period (5910). The total value at the beginning is almost \$26 millions of dollars and the total value at the end is equal to more than \$39 millions of dollars. Seven foundations have value of property not used in charitable activities. It may be indicative that some sport foundations are engaged in long-term activities to address social needs of the community.

Table 4 - Property not used in charitable activities

Foundation Name	Year	Average value of property during the 24 months before the beginning / after the end of the fiscal period	
		Before the beginning (code 5900) \$	Before the end (code 5910) \$
OSEG Foundation	2023	1,778,721	2,243,015
Senators Community Foundation	2022	-	-
Fondation du Club de Hockey Canadien pour l'enfance	2022	(note 4A) 6,698,636 6,443,056	5,826,224
Fondation des Alouettes	2022	-	-
Fondation Impact de Montréal	2022	2,454,508	2,265,041
MLSE Foundation	2022	4,769,310	6,567,362
Jays Care Foundation	2022	8,368,265	10,997,794
True North Youth Foundation	2022	-	-
Saskatchewan Roughrider Foundation	2022	-	-
Calgary Flames Foundation	2022	5,575,000	5,058,333
Edmonton Oilers Community Foundation	2022	-	-
Canucks for Kids Fund	2022	2,951,292	6,211,317
Vancouver Canucks Alumni Association	2022	-	-
Whitecaps Foundation	2021	-	-
BC Lions Alumni Association Foundation	2022	-	-
Total		25,903,539	39,169,086

Note 4A: The amount at the end of previous year is different than the amount at the beginning of the year.



Liabilities

Table 5 presents the amounts for Total liabilities (4350), and some details on Accounts payable and accrued liabilities (4300), and Deferred revenue (4310). The Total liabilities is more than \$19.5 millions of dollars. The Accounts payable and accrued liabilities represent 37.3% and Deferred revenue represent 59.2% of the Total liabilities for a combined percentage of 96.5%.

Table 5 - Liabilities

Foundation Name	Year	Total Liabilities (code 4350) \$	Accounts payable (code 4300) \$	Deferred revenue (code 4310) \$
OSEG Foundation	2023	231,889	226,879	5,010
Senators Community Foundation	2022	376,905	376,905	-
Fondation du Club de Hockey Canadien pour l'enfance	2022	2,070,249	1,710,249	360,000
Fondation des Alouettes	2022	371,572	8,320	-
Fondation Impact de Montréal	2022	22,184	7,934	14,250
MLSE Foundation	2022	1,974,035	560,503	1,367,063
Jays Care Foundation	2022	1,653,665	1,267,320	386,345
True North Youth Foundation	2022	9,910,111	779,020	9,116,482
Saskatchewan Roughrider Foundation	2022	1,231,504	947,532	59,480
Calgary Flames Foundation	2022	367,952	313,081	48,000
Edmonton Oilers Community Foundation	2022	936,322	809,339	125,000
Canucks for Kids Fund	2022	328,642	237,817	88,250
Vancouver Canucks Alumni Association	2022	55,392	49,280	-
Whitecaps Foundation	2021	8,898	No detailed information	No detailed information
BC Lions Alumni Association Foundation	2022	2,500	2,500	-
Total		19,541,820	7,296,679	11,569,880
% of Total liabilities		100%	37.3%	59.2%



Net assets

Table 6 presents the amounts for Total assets (4200), Total liabilities (4350), and Net assets. For the 15 foundations identified, the total Net assets is equal to almost \$81 millions of dollars. The largest foundations in term of Net assets are the Jays Care Foundation with almost \$17.3 millions of dollars (21.4%), the True North Youth Foundation with \$13.9 millions of dollars (17.2%), the Calgary Flames Foundation with more than \$13.7 millions of dollars (16.9%), the Edmonton Oilers Community Foundation with more than \$10.7 millions of dollars (13.2%), the Canucks for Kids Fund with more than \$9.2 millions of dollars (11.4%). The five largest foundations are located in Ontario and Western Canada and represent 80.1% of all the Net assets of the foundations identified.

Table 6 - Nets 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 Roughrider 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
Total		100,532,311	19,541,820	80,990,491



Revenue

Table 7 presents the amounts for Total revenue (4700), and some details on Total eligible amount of all gifts with tax receipts (4500), Total amount received from other registered charities (4510), Total other gifts received for which a tax receipt was not issued (4530), and Total non tax-receipted revenue from fundraising (4630).

For the 15 foundations identified, the Total revenue is equal to more than \$148 millions of dollars. The Edmonton Oilers Community Foundation lead the group with more than \$76 millions of dollars in Total revenue (51.3%), followed by the Jays Care Foundation with more than \$19.2 millions of dollars (13.0%), the Canucks for Kids Fund with almost \$11.2 millions of dollars (7.5%), and the MLSE Foundation with more than \$10.8 millions of dollars (7.3%). The middle group (between \$5-9 millions of dollars) includes the True North Youth Foundation, the Calgary Flames Foundation, the Fondation du Club de Hockey Canadien pour l'enfance, and the Saskatchewan Roughrider Foundation. The tiniest (below \$1 million of dollars) in the term of Total revenue are the Whitecaps Foundation, BC Lions Alumni Association Foundation, Fondation des Alouettes, Fondation Impact de Montréal, and Vancouver Canucks Alumni Association.

The Total eligible amount of all gifts with tax receipts is equal to more than \$7.8 millions of dollars. With 63.3% of the total, the three largest foundations for that group of revenue are the Jays Care Foundation (31.7%), the MLSE Foundation (18.6%), and the Fondation du Club de Hockey Canadien pour l'enfance (13.0%).

The Total amount received from other registered charities is equal to more than \$2.8 millions of dollars. Based in Toronto, two foundations, the Jays Care Foundation (49.3%) and the MLSE Foundation (34.8%), represents 84.1% of that total amount.

The Total other gifts received for which a tax receipt was not issued is equal to more than \$3.6 millions of dollars. The MLSE Foundation represents 75.9% of that total amount. Only the OSEG Foundation, the Saskatchewan Roughrider Foundation and the Canucks for Kids Fund also have revenue from that source.

The Total non tax-receipted revenue from fundraising represents more than \$129.5 millions of dollars and 87.5% of the Total revenue. For example, this may include the 50/50 lottery. Without tax-receipted, the society does not pay with individual tax credits or deductions for corporations for charitable donations. The Edmonton Oilers Community Foundation has a wide difference with other foundations in term of Total revenue with almost \$75.5 millions of dollars. The amounts presented correspond to 97% of the Total revenue.



Table 7 - Revenue

Foundation Name	Year	Total Revenue (code 4700) \$	Total eligible amount of all gifts with tax receipts (code 4500) \$	Total amount received from other registered charities (code 4510) \$	Total other gifts received for which a tax receipt was not issued (code 4530) \$	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
True North Youth Foundation	2022	8,778,067	712,382	158,228	-	6,744,351
Saskatchewan Roughrider Foundation	2022	4,991,321	129,892	-	224,865	4,526,817
Calgary Flames Foundation	2022	7,573,822	283,523	-	-	7,216,429
Edmonton Oilers Community Foundation	2022	76,016,997	427,236	-	-	75,479,602
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
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%

Note: Other revenue items are included in the Total Revenue and are not presented in the table.



Expenditures

Expenditures are examined in Table 8, Table 9, and Table 10. Table 8 presents Total expenditures before gifts to qualified donees (4950), Total amounts of gifts made to all qualified donees (5050), and Total expenditures (5100).

For the 15 foundations identified, the Total expenditures is equal to more than \$139 millions of dollars. The Edmonton Oilers Community Foundation leads the group with more than \$82 millions of dollars in Total expenditures (59.2%), followed by the Jays Care Foundation with more than \$14.8 millions of dollars (10.7%).

The Total expenditures before gifts to qualified donees is equal to more than \$98 millions of dollars. The Edmonton Oilers Community Foundation leads the group by a large margin with more than \$61.3 millions of dollars (62.4%), followed by the Jays Care Foundation with more than \$10.8 millions of dollars (11.0%).

The Total amounts of gifts made to all qualified donees is equal to almost \$41 millions of dollars. The Edmonton Oilers Community Foundation leads the group with more than \$21 millions of dollars (51.3%), followed by the MLSE Foundation with almost \$6 millions of dollars (14.6%), the Jays Care Foundation with more than \$4 millions of dollars (9.8%), and the Calgary Flames Foundation with almost \$4 millions of dollars (9.6%).

Table 8 - Expenditures – Total before gifts and gifts to qualified donees

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 Roughrider 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
Total		98,248,424	40,982,808	139,231,232
% of Total		70.6%	29.4%	100%

Note: Other expenditures items are included in the Total Expenditures and are not presented in the table.



Table 9 presents Total expenditures before gifts to qualified donees (4950) and details of the amounts at line 4950 included in Total expenditures on charitable activities (5000), Total expenditures on management and administration (5010), Total expenditures on fundraising (5020), Total other expenditures included in line 4950 (5040).

Table 9 - Expenditures – Details by category of expenditures before gifts

Foundation Name	Year	Total expenditures before gifts to qualified donees				
		Total	Total expenditures on charitable activities	Total expenditures on management & administration	Total expenditures on fundraising	Total other expenditures
		(code 4950) \$	(code 5000) \$	(code 5010) \$	(code 5020) \$	(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	51,666	107,029	-
MLSE Foundation	2022	4,212,480	376,404	127,811	2,708,265	-
Jays Care Foundation	2022	10,824,466	5,622,335	584,027	4,618,104	-
True North Youth Foundation	2022	7,764,603	3,048,570	509,037	3,547,070	659,926
Saskatchewan Roughrider 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	60,192,270	-
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	No detailed information			
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%

The Total expenditures on fundraising represents 80.3% of the Total expenditures before gifts to qualified donees with almost \$79 millions of dollars. The Edmonton Oilers Community Foundation lead the group by a large margin with more than \$60 millions of dollars of that total amount (76.3%). The two second and third largest are respectively the Jays Care Foundation with more than \$4.6 millions of dollars (5.9%), and the True North Youth Foundation with more than \$3.5 millions of dollars (4.5%).

The Total expenditures on charitable activities represents only 13.6% of the Total expenditures before gifts to qualified donees with more than \$13.3 millions of dollars. The Edmonton Oilers Community Foundation lead the group with more than \$5.6 millions of dollars of that total amount (76.3%), followed by the Jays Care Foundation (5.9%), and True North Youth Foundation (4.5%). The Edmonton Oilers Community Foundation is in the lower group in that category.



The Total expenditures on management and administration represents 3.7% of the Total expenditures before gifts to qualified donees with almost \$3.6 millions of dollars. The Edmonton Oilers Community Foundation lead the group with 21.6%, followed by the Fondation du Club de Hockey Canadien pour l'enfance (18.9%), the Jays Care Foundation (16.3%), and True North Youth Foundation (14.2%).

Table 10 presents the same information, but in percentage for each foundation compared to their own total expenditures before gifts to qualified donees (4950), as in Table 9, Total expenditures before gifts to qualified donees (4950) and details of the amounts at line 4950 included in Total expenditures on charitable activities (5000), Total expenditures on management and administration (5010), Total expenditures on fundraising (5020), Total other expenditures included in line 4950 (5040).

Table 10 - Expenditures – Percentage by category of expenditures before gifts

Foundation Name	Year	Total expenditures before gifts to qualified donees					Total %
		Total (code 4950) \$	Total expenditures on charitable activities (code 5000) %	Total expenditures on management & administration (code 5010) %	Total expenditures on fundraising (code 5020) %	Total other expenditures (code 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 Roughrider 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	No detailed information				100%
BC Lions Alumni Association Foundation	2022	43,625	-	33.2%	73.0%	-	106.2%
Total		98,248,424	13,364,733	3,592,903	78,930,625	818,791	98.4%
% of Total		100%	13.6%	3.7%	80.3%	0.8%	

The amounts presented correspond to 98.4% of the Total expenditures before gifts to qualified donees, as 1.6% is not allocated on one of the categories. The allocation between the categories is incorrect for four foundations, namely OSEG Foundation (less than half (49.8%)), the MLSE Foundation (76.3%), Fondation Impact de Montréal (80.2%), and BC Lions Alumni Association Foundation (106.2%). No information Whitecaps Foundation, but it is probably regarding management and administration.



Regarding the Total expenditures on fundraising, most foundations are in the highest proportions of their expenditures. In the leading group on fundraising costs, we find the Senators Community Foundation (99.1%), the Edmonton Oilers Community Foundation (98.1%), the Canucks for Kids Fund (95.5%), the Fondation des Alouettes (82.6%), and the Saskatchewan Roughrider Foundation (82.3%). In the lowest group, we find the Calgary Flames Foundation (1%), the Fondation Impact de Montréal (15.7%), OSEG Foundation (23.2%), and the Fondation du Club de Hockey Canadien pour l'enfance (32.2%).

The Total expenditures on charitable activities represents a significant proportion of their Total expenditures before gifts to qualified donees for the Fondation Impact de Montréal (56.9%), the Calgary Flames Foundation (54.6%), the Jays Care Foundation (51.9%), and the Fondation du Club de Hockey Canadien pour l'enfance (51.7%). Eight foundations are at less than 10% on charitable activities of their Total expenditures before gifts to qualified donees.

The Total expenditures on management and administration represents a significant proportion of their Total expenditures before gifts to qualified donees for the Calgary Flames Foundation (44.4%), the BC Lions Alumni Association Foundation (33.2%), and the Fondation des Alouettes (17.4%).

Compensation and number of employees

Table 11 presents the compensation (all employees vs full-time and part-time or part-year employees) and the number of employees (full-time and part-time / part-year). No information on this matter is available for eight foundations.

Two foundations (with a combined 80.2%) represent the foundations with more compensation paid to all employees: the Jays Care Foundation with more than \$2.8 millions of dollars (49.4%) and the True North Youth Foundation with more than \$1.7 millions of dollars (30.8%). Two foundations (with a combined 92%) represent the foundations with more compensation paid to part-time / part-year employees: the Jays Care Foundation with more than \$1.2 millions of dollars (60.3%) and the True North Youth Foundation with more than \$644 thousands of dollars (31.7%).

The compensation (with ten highest) of the 9 range with various levels increasing by \$40,000 up to \$200,000 level and \$50,000 difference after up to \$350,000 highest range. The maximum level is below \$200,000.

The Jays Care Foundation and True North Youth Foundation represent the foundations with more employees of the total of 64 full-time employees. For the full-time employees, the Jays Care Foundation (30 employees – 46.9%) and True North Youth Foundation (21 employees – 32.8%) have a combined percentage of 79.7%.



Table 11 - Compensation and number of employees

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 Roughrider Foundation	2022	232,018	33,717	\$159,999	2	2
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			
Whitecaps Foundation	2021	Information	not available			
BC Lions Alumni Association Foundation	2022	Information	not available			
Total		5,784,762	2,038,086		64	444

The Jays Care Foundation and True North Youth Foundation represent the foundations with more employees of the total of 444 part-time / part-year employees. For the part-time / part-year employees, the Jays Care Foundation (187 employees – 42.1%) and True North Youth Foundation (157 employees – 35.4%) have a combined percentage of 77.5%. MLSE Foundation have also 57 part-time / part-year employees.

Conclusion

The series of research notes on sport foundations allow to present philanthropic data in a specific sector, namely those associated with professional sports clubs in Canada. This complement the analysis done by the Charity Intelligence Canada (2018) study.

The series may be useful for donors or policy makers to have an overall picture of the foundations associated with professional sports clubs in Canada.

Part of the limitations are that, the financial statements, annual reports or community impact reports were not examined, only the T3010 was. The notes to the financial statements may provide additional financial information not included in the T3010.

Future analysis or comparison of those foundations may include the accountability and governance dimensions, as well as the beneficiaries of the funds collected.



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Appendix A
List of Professional Sports Organizations by Sport in Canada

Sport	League	Professional sport organization
Hockey	NHL - National Hockey League	Canadiens de Montréal Ottawa Senators Toronto Maple Leafs Winnipeg Jets Calgary Flames Edmonton Oilers Vancouver Canucks
Baseball	MLB - Major League Baseball	Toronto Blue Jays
Basketball	NBA - National Basketball Association	Toronto Raptors
Soccer	MLS – Major League Soccer	Club de Football CF Montréal Toronto FC Vancouver Whitecaps FC
Football	CFL – Canadian Football League	Alouettes de Montréal Ottawa Redblacks Toronto Argonauts Hamilton Tiger-Cats Winnipeg Blue Bombers Saskatchewan Roughriders Calgary Stampeders Edmonton Elks BC Lions



Appendix B

List of Foundations Associated with Professional Sports Clubs with PARG 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

Other professional sports clubs are described in the Overview research note (#PARG 2023-23RN).



