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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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[suggestion for citing the research note: Brouard, François, Perreault, Lucille, Litalien, Manuel (2023). *Canadian Foundations Associated with Professional Sports Clubs – Overview*, PARG #2023-23RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 10p.]

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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

