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RESEARCH NOTE

#PARG 2023-25RN

Canadian Foundations Associated with Professional Sports Clubs

Senators Community Foundation (Ottawa)

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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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[suggestion for citing the research note: Brouard, François, Perreault, Lucille, Litalien, Manuel (2023). *Canadian Foundations Associated with Professional Sports Clubs – Senators Community Foundation (Ottawa)*, PARG #2023-25RN, 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 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

