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RESEARCH NOTE

#PARG 2023-27RN

Canadian Foundations Associated with Professional Sports Clubs

Fondation des Alouettes (Montréal)

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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.

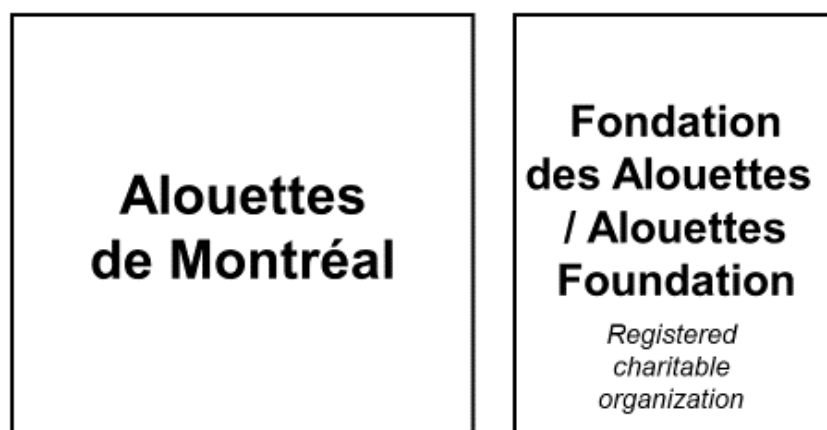


Fondation Alouettes

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



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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

