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RESEARCH NOTE

#PARG 2023-32RN

Canadian Foundations Associated with Professional Sports Clubs

Saskatchewan Roughrider Foundation (Regina)

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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

