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## RESEARCH NOTE

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# Canadian Foundations Associated with Professional Sports Clubs

## Comparative analysis

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### 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	<b>2,388,177</b>	2,246,212	-	94.1%	94.1%
Senators Community Foundation	2022	<b>578,150</b>	564,110	-	97.6%	97.6%
Fondation du Club de Hockey Canadien pour l'enfance	2022	<b>6,583,003</b>	5,528,050	-	84.0%	84.0%
Fondation des Alouettes	2022	<b>30,939</b>	30,887	-	99.8%	99.8%
Fondation Impact de Montréal	2022	<b>2,248,569</b>	2,115,968	-	94.1%	94.1%
MLSE Foundation	2022	<b>8,112,019</b>	7,395,441	-	91.2%	91.2%
Jays Care Foundation	2022	<b>18,953,140</b>	17,720,005	-	93.5%	93.5%
True North Youth Foundation	2022	<b>23,810,858</b>	4,727,945	7,708,894	19.9%	52.2%
Saskatchewan Roughrider Foundation	2022	<b>1,368,641</b>	782,971	-	57.2%	57.2%
Calgary Flames Foundation	2022	<b>14,079,656</b>	9,986,353	4,000,000	70.9%	99.3%
Edmonton Oilers Community Foundation	2022	<b>11,657,980</b>	10,877,710	-	93.3%	93.3%
Canucks for Kids Fund	2022	<b>9,577,082</b>	9,029,095	-	94.3%	94.3%
Vancouver Canucks Alumni Association	2022	<b>849,571</b>	740,071	-	87.1%	87.1%
Whitecaps Foundation	2021	<b>206</b>	No detailed information	No detailed information		
BC Lions Alumni Association Foundation	2022	<b>294,320</b>	292,945	-	99.5%	99.5%
Total		<b>100,532,311</b>	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		<b>25,903,539</b>	<b>39,169,086</b>

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	<b>2,156,288</b>
Senators Community Foundation	2022	578,150	376,905	<b>201,245</b>
Fondation du Club de Hockey Canadien pour l'enfance	2022	6,583,003	2,070,249	<b>4,512,754</b>
Fondation des Alouettes	2022	30,939	371,572	<b>(340,633)</b>
Fondation Impact de Montréal	2022	2,248,569	22,184	<b>2,226,385</b>
MLSE Foundation	2022	8,112,019	1,974,035	<b>6,137,984</b>
Jays Care Foundation	2022	18,953,140	1,653,665	<b>17,299,475</b>
True North Youth Foundation	2022	23,810,858	9,910,111	<b>13,900,747</b>
Saskatchewan Roughrider Foundation	2022	1,368,641	1,231,504	<b>137,137</b>
Calgary Flames Foundation	2022	14,079,656	367,952	<b>13,711,704</b>
Edmonton Oilers Community Foundation	2022	11,657,980	936,322	<b>10,721,658</b>
Canucks for Kids Fund	2022	9,577,082	328,642	<b>9,248,440</b>
Vancouver Canucks Alumni Association	2022	849,571	55,392	<b>794,179</b>
Whitecaps Foundation	2021	206	8,898	<b>(8,692)</b>
BC Lions Alumni Association Foundation	2022	294,320	2,500	<b>291,820</b>
Total		100,532,311	19,541,820	<b>80,990,491</b>



## 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

<b>Foundation Name</b>	<b>Year</b>	<b>Total Revenue</b> <b>(code 4700)</b> <b>\$</b>	Total eligible amount of all gifts with tax receipts <b>(code 4500)</b> <b>\$</b>	Total amount received from other registered charities <b>(code 4510)</b> <b>\$</b>	Total other gifts received for which a tax receipt was not issued <b>(code 4530)</b> <b>\$</b>	Total non tax-receipted revenue from fundraising <b>(code 4630)</b> <b>\$</b>
OSEG Foundation	2023	<b>1,327,352</b>	77,843	113,675	465,132	597,953
Senators Community Foundation	2022	<b>1,969,461</b>	101,531	-	-	1,863,679
Fondation du Club de Hockey Canadien pour l'enfance	2022	<b>5,036,061</b>	1,016,129	8,885	-	4,265,671
Fondation des Alouettes	2022	<b>181,662</b>	14,907	-	-	166,755
Fondation Impact de Montréal	2022	<b>421,852</b>	236,691	27,230	-	144,574
MLSE Foundation	2022	<b>10,845,141</b>	1,453,102	1,000,736	2,740,872	5,578,216
Jays Care Foundation	2022	<b>19,213,939</b>	2,479,858	1,419,128	-	12,821,605
True North Youth Foundation	2022	<b>8,778,067</b>	712,382	158,228	-	6,744,351
Saskatchewan Roughrider Foundation	2022	<b>4,991,321</b>	129,892	-	224,865	4,526,817
Calgary Flames Foundation	2022	<b>7,573,822</b>	283,523	-	-	7,216,429
Edmonton Oilers Community Foundation	2022	<b>76,016,997</b>	427,236	-	-	75,479,602
Canucks for Kids Fund	2022	<b>11,179,888</b>	786,857	149,348	180,895	10,007,942
Vancouver Canucks Alumni Association	2022	<b>572,684</b>	90,192	-	-	-
Whitecaps Foundation	2021	<b>0</b>	-	-	-	-
BC Lions Alumni Association Foundation	2022	<b>128,925</b>	12,620	-	-	112,887
<b>Total</b>		<b>148,237,172</b>	7,822,763	2,877,230	3,611,764	129,526,481
<b>% of Total revenue</b>		<b>100%</b>	<b>5.3%</b>	<b>1.9%</b>	<b>2.4%</b>	<b>87.4%</b>

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	<b>820,583</b>	170,024	48,319	190,674	-
Senators Community Foundation	2022	<b>1,229,300</b>	-	10,554	1,218,636	-
Fondation du Club de Hockey Canadien pour l'enfance	2022	<b>5,195,486</b>	2,684,941	678,618	1,675,062	158,865
Fondation des Alouettes	2022	<b>204,486</b>	-	35,546	168,940	-
Fondation Impact de Montréal	2022	<b>682,286</b>	388,350	51,666	107,029	-
MLSE Foundation	2022	<b>4,212,480</b>	376,404	127,811	2,708,265	-
Jays Care Foundation	2022	<b>10,824,466</b>	5,622,335	584,027	4,618,104	-
True North Youth Foundation	2022	<b>7,764,603</b>	3,048,570	509,037	3,547,070	659,926
Saskatchewan Roughrider Foundation	2022	<b>2,964,747</b>	202,860	321,924	2,439,963	-
Calgary Flames Foundation	2022	<b>767,996</b>	419,436	341,157	7,402	-
Edmonton Oilers Community Foundation	2022	<b>61,328,001</b>	359,045	776,686	60,192,270	-
Canucks for Kids Fund	2022	<b>1,868,743</b>	27,093	57,094	1,784,556	-
Vancouver Canucks Alumni Association	2022	<b>341,468</b>	65,675	36,000	240,793	-
Whitecaps Foundation	2021	<b>154</b>	No detailed information			
BC Lions Alumni Association Foundation	2022	<b>43,625</b>	-	14,464	31,861	-
Total		<b>98,248,424</b>	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**

<b>Sport</b>	<b>League</b>	<b>Professional sport organization</b>
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).

