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## RESEARCH NOTE

#PARG 2022-12RN

# Hockey Canada – Financial Information

Issues about transparency and responsiveness

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This research note summarizes the financial information regarding Hockey Canada and related entities and presents some reflections about transparency and responsiveness.

This research note was finalized on October 11, 2022.

## Introduction

Hockey Canada faced a serious crisis regarding allegations of sexual misconduct<sup>1</sup> and how they handle those allegations, the settlement of a complaint (Westhead, 2022 May 26) and the payment of funds from a National Equity Fund.

Appendix A provides a relatively detailed summary of recent chronological events regarding the Hockey Canada crisis in trust/confidence.

The crisis raises transparency issues, not only for Hockey Canada, but also for the nonprofit sector as a whole.



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<sup>1</sup> The following note deals with sexual assault, and may be distressing for some readers. If you or someone you know is in need of support, those in Canada can find province-specific centres, crisis lines and services at Ending Violence Association of Canada. <https://endingviolencecanada.org/sexual-assault-centres-crisis-lines-and-support-services/>



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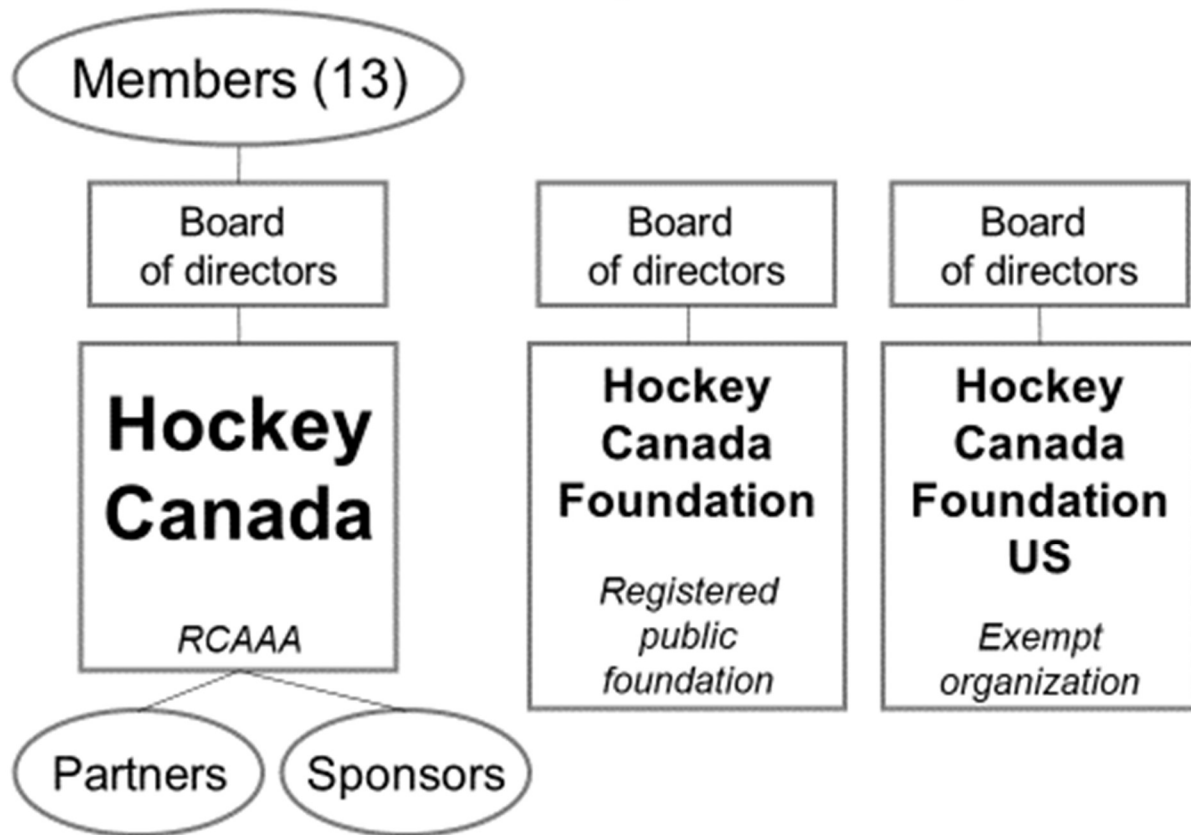
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## Corporate Structure and Mandate

The corporate structure studied here includes three organization, namely *Hockey Canada*, *Hockey Canada Foundation / Fondation Hockey Canada*, and *Hockey Canada Foundation US*. The organizations are located in Calgary, Alberta. Figure A presents the Hockey Canada group. Appendix B lists Hockey Canada’s 13 Members and 12 Associate Members (Partners). A number of sponsors are also associated with Hockey Canada and Canada’s general hockey ecosystem. Appendix C provides a list of Hockey Canada entities leadership teams.

**Figure A – Hockey Canada Group**



*Hockey Canada*

Hockey Canada is a Registered Canadian Amateur Athletic Association (RCAA) per *Income Tax Act* rules. Hockey Canada is the corporate name since June 2014 and was previously named Canadian Hockey Association (February 1995 - May 2014) and Canadian Amateur Hockey Association (May 1981 - February 1995) (Blumberg, 2022 July 25). Hockey Canada by-laws (Hockey Canada, 2022b) says that it “is the self-governing body of amateur hockey, including para hockey, in Canada” (#2.2) and “represents Canada internationally and is a member of the IIHF” (#2.3); “The official languages of Hockey Canada are English and French.” (#6.1)

Per Hockey Canada website:

“Hockey Canada is the national governing body for grassroots hockey in the country. The organization works in conjunction with the 13 member branches, the Canadian Hockey League and U Sports in growing the game at all levels.”

“Hockey Canada oversees the management of programs in Canada from entry-level to high performance teams and competitions, including world championships and the Olympic Winter Games. Hockey Canada is also Canada’s voice within the International Ice Hockey Federation. Hockey Canada has offices in Calgary, Ottawa and Toronto, and operates regional centres in Ontario and Quebec.”

(see Appendix D for more information on Hockey Canada mission, vision, values, and Board of directors)

*Hockey Canada Foundation / Fondation Hockey Canada*

Hockey Canada Foundation / Fondation Hockey Canada is the corporate name since December 2013 and was previously named Canadian Hockey Foundation / Fondation canadienne de hockey (June 2000 – December 2013) Hockey Canada Foundation is a registered charity, namely a Public Foundation per *Income Tax Act* rules.

Per Hockey Canada website:

“The Hockey Canada Foundation understands the dynamic role that hockey plays in teaching important life-lessons and instilling the values that make Canadians truly unique. It is also aware that emerging trends and challenges are affecting participation in our national sport. Canada is becoming increasingly diverse and many new Canadians are not naturally drawn to the game. The more technology becomes ingrained in our lives, the more sedentary Canadians become.”

“The Hockey Canada Foundation knows how to address these challenges. The Foundation has developed a bold plan for the future to ensure hockey remains a strong and vital element of Canadian culture.”

“Our plan begins with a vision of the critical role that hockey plays in Canadian society, and establishes the Hockey Canada Foundation as responsible for its continued vitality and growth.”

“The Foundation accepts donations for the purpose of establishing and growing a selection of endowment and general-purpose Funds. Caring Canadians who want to give back to the game can now do so knowing their gift to the game will have an impact for generations to come. Working with the Hockey Canada team, the Foundation puts gifts to work to help ensure Canada remains at the forefront in the development and promotion of amateur hockey.”



(see Appendix E for more information on Hockey Canada Foundation’s mission, vision, and strategic priorities)

Per Hockey Canada website:

“The fundraising strategy of the Hockey Canada Foundation is focused on seeking financial support from a cross-section of Canadians. Current fund development initiatives include:

- *Endowment campaign* – A sustained major gift campaign aimed at growing a significant asset base that over time will generate increasing levels of income that will be used to meet the future needs of Canadian hockey.
- *Special events* – To be held at different locations across the country to raise additional funds and increase public awareness regarding the ground-breaking work the Foundation is doing on behalf of Canadian hockey.
- *Planned giving* – Promoting the tax and estate planning benefits of leaving a legacy to Canadian hockey through a bequest by will or other type of future gift.
- Corporate investment, government grants, and other opportunities will be integrated into the fund development strategy where possible.”

“The Hockey Canada Foundation seeks to develop lasting relationships with its supporters that are built on shared values, interests and needs.

The Foundation will serve its donors by:

- Acknowledging contributions in a timely, accurate and appropriate manner;
- Recognizing generosity in meaningful ways – appropriate public appreciation or anonymity;
- Reporting back in a consistent and accurate manner on the use, impact and management of gifts.”

#### *Hockey Canada Foundation US*

The Hockey Canada Foundation US (or The Canadian Hockey Foundation US) is an exempt organization, more specifically an “organization that normally received a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi)” [US Tax Code] per the 2021 IRS Form 990-EZ.

The information is the same as Hockey Canada Foundation and the purpose in 2021 Form 990-EZ is: “The foundation’s strategic priorities are to engage, enable and educate on hockey”.



## Financial Information

The financial statements of the three organizations, namely *Hockey Canada*, *Hockey Canada Foundation / Fondation Hockey Canada*, and *Hockey Canada Foundation US* are not posted on their website. Budgets are not available either.

### *Hockey Canada*

Copies of Hockey Canada financial statements for three years (June 30 - 2021, 2020 and 2019) were indirectly obtained through the *The Access to Information Act (ATIA)*.

### Financial position

Table 1 presents assets and Table 2 presents liabilities and fund balances.

Table 1 - Hockey Canada - Assets

Description	2018 \$	2019 \$	2020 \$	2021 \$
Current				
Cash	12,626,816	10,693,986	20,175,086	24,996,172
Short term investments	7,500,000	9,844,563	4,800,003	-
Accounts receivable	3,023,824	3,776,018	3,968,471	3,715,189
Receivable from funds	-	-	-	-
Hockey Resource Centre inventories	830,958	1,025,265	1,000,355	1,231,081
Prepaid expenses	2,364,195	403,321	353,164	2,320,943
Due from related parties	1,207,137	-	711,299	172,662
Total Current assets	27,552,930	25,743,153	31,008,375	32,436,047
Long-term investments	87,124,298	93,453,334	100,464,251	118,512,953
Tangible capital assets	2,383,683	1,909,772	1,601,188	2,381,483
Total	<b>117,060,911</b>	<b>121,106,209</b>	<b>133,073,814</b>	<b>153,330,483</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Table 2 - Hockey Canada - Liabilities and Fund Balances

Description	2018 \$	2019 \$	2020 \$	2021 \$
Current				
Accounts payable and accrued liabilities	4,800,551	7,096,543	5,620,029	15,181,336
Deferred contributions, operations	2,891,851	206,936	4,339,591	2,386,396
Deferred revenue, international event hosting	13,268,137	-	12,749,231	12,623,106
Due to related parties	-	115,477	-	-
Total Current liabilities	20,960,539	7,418,956	22,708,852	30,190,838
Other liabilities and provisions	5,125,683	4,636,269	4,470,078	4,018,714
Total liabilities	26,086,222	12,055,225	27,178,929	34,209,552
Fund balances				
Internally restricted	82,503,527	97,488,292	92,419,273	96,798,428
Unrestricted	8,471,162	11,562,692	13,475,612	22,322,503
Total fund balances	90,974,689	109,050,984	105,894,885	119,120,931
Total	<b>117,060,911</b>	<b>121,106,209</b>	<b>133,073,814</b>	<b>153,330,483</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements



## Revenue and expenditures

Table 3 presents a summary of statement of operations and Table 4 presents information on revenue.

Table 3 - Hockey Canada – Summary of statement of operations

Description	2018 \$	2019 \$	2020 \$	2021 \$
Revenue	62,274,939	97,885,181	64,285,428	61,902,779
Expenditures	64,363,176	81,309,787	56,332,492	62,870,605
Excess (deficiency) of revenue over expenditures for the year before other item	(2,088,237)	16,575,394	7,952,398	(967,826)
Other item				
Unrealized gain (loss) on market value of investments	398,308	1,500,901	(11,869,258)	11,545,483
Government assistance			760,221	2,648,389
Excess (deficiency) of revenue over expenditures for the year	<b>(1,698,929)</b>	<b>18,076,295</b>	<b>(3,156,099)</b>	<b>13,226,046</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Note: 2020 numbers are those from the reclassification in 2021 financial statements

Table 4 - Hockey Canada - Revenue

Description	2018 \$	2019 \$	2020 \$	2021 \$
Funding	7,626,471	7,423,209	5,990,416	6,470,341
Marketing (including value in kind)	22,171,373	20,760,113	19,512,956	20,138,668
Development	4,153,520	2,661,122	96,490	-
National events and camps	2,651,900	2,355,598	800,465	1,417,732
National teams / High performance	3,560,521	2,799,202	554,286	2,000,861
International event hosting	2,777,500	36,417,937	1,934,431	17,088,438
Investment and interest income	3,927,338	4,308,459	12,265,888	5,669,131
Administration	110,637	918,918	246,774	349,395
Member services	3,226,221	3,100,981	1,997,948	1,001,797
Grow the game	-	1,645,751	3,688,682	1,580,067
Insurance premiums	12,069,458	15,493,891	15,197,092	6,186,349
total	<b>62,274,939</b>	<b>97,885,181</b>	<b>64,285,428</b>	<b>61,902,779</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Note: 2020 numbers are those from the reclassification in 2021 financial statements

Table 5 presents expenditures. Hockey Canada claims an exemption for income tax purposes as a Registered Canadian Amateur Athletic Association (RCAAA).



Table 5 - Hockey Canada - Expenditures

Description	2018 \$	2019 \$	2020 \$	2021 \$
Funding	146,848	673,793	522,001	109,727
Marketing	2,876,890	2,121,355	2,113,380	1,590,097
Development	4,521,158	3,311,078	205,208	-
National events and camps	4,239,297	3,935,286	2,073,821	1,424,726
National teams / High performance	17,327,775	11,649,841	8,934,170	6,816,946
International event hosting	3,690,227	23,838,044	2,950,562	17,460,580
Administration	19,903,240	18,991,246	21,513,148	22,335,584
Custodial fees	273,018	274,395	288,126	-
Member services	1,828,321	3,716,294	2,976,835	3,026,768
Grow the game	-	1,303,949	-	-
Member engagement	-	96,197	3,409,463	1,394,493
Insurance premiums	7,999,316	9,897,460	9,634,886	8,399,014
Insurance claims	1,557,086	1,500,749	1,385,148	312,670
<b>total</b>	<b>64,363,176</b>	<b>81,309,787</b>	<b>56,332,490</b>	<b>62,870,605</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Note: 2020 numbers are those from the reclassification in 2021 financial statements

### Source of Funds and Use of Funds

Table 6 presents source and use of funds in 2020-2021. A larger portion of source of funds is coming from Business development and partnerships.

Table 6 - Hockey Canada - Source of Funds and Use of Funds

Source of funds		Use of funds	
	%		%
Business Development & Partnerships	43%	Administrative	40%
Funding Agencies	14%	Insurance Costs	21%
Insurance Premiums	13%	National Teams	16%
Interest Revenue	10%	Operations	8%
Government Assistance	6%	Business Development & Partnerships	4%
National Teams	5%	Technology	4%
Events & Properties	3%	Events & Properties	4%
Member Engagement	3%	Member Engagement	3%
Member Assessments & Fees	2%		
Operations	1%		
<b>100%</b>			<b>100%</b>

Source: Hockey Canada (2021b) Annual Report 2020-21

### National Equity Fund and Other Funds

The note 1 in the June 30, 2021 financial statements indicates:

“The National Equity Fund balance has been accumulated as a precaution against judgments that may be made against the organization as a result of current or future claims. The organization is currently involved in defending legal actions resulting from accidents and injuries involved in sanctioned hockey activities. A provision has been made for all settlements, deductibles and professional fees related to these actions.”



Michel Ruest, director of the Programs division in the Sports Canada Branch of the Department of Canadian Heritage, says based on reading the organization's financial statements: "In this regard, the definition of this fund [National Equity Fund] makes no mention of 'sexual allegations' or 'sexual abuse or sexual violence lawsuit'." (Standing Committee on Canadian Heritage, 2022 July 26, #1220)

"The National Equity Fund is funded through a designated insurance fee of \$13.65 charged to Hockey Canada participants, as well as the returns on investment of those funds." (Hockey Canada, 2022 August 24).

Regarding the National Equity Fund, Table 11 presents the assets, Table 12 presents the liabilities and fund balances and Table 13 presents fund balances and operations.

Table 11 - Hockey Canada - National Equity Fund - Assets

Description	2019 \$	2020 \$	2021 \$
Current			
Cash	819,233	2,848,564	858,518
Short term investments	-	-	-
Accounts receivable	1,634,206	922,183	172,773
Receivable from funds	3,312,630	190,191	(830,355)
Hockey Resource Centre inventories	-	-	-
Prepaid expenses	-	7,205	7,135
Due from related parties	-	-	-
Total Current assets	5,766,069	3,968,143	208,071
Long-term investments	7,736,804	8,154,199	8,718,765
Tangible capital assets	-	-	-
Total	13,502,873	12,122,342	8,926,836

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Table 12 - Hockey Canada - National Equity Fund - Liabilities and Fund Balances

Description	2019 \$	2020 \$	2021 \$
Current			
Accounts payable and accrued liabilities	390,822	26,938	63,489
Deferred contributions, operations	-	-	-
Deferred revenue, international event hosting	-	-	-
Due to related parties	-	-	-
Total Current liabilities	390,822	26,938	63,489
Other liabilities and provisions	4,636,269	4,470,078	4,018,714
Total liabilities	5,027,091	4,497,016	4,082,203
Fund balances			
Internally restricted	8,475,782	7,625,326	4,844,633
Unrestricted	-	-	-
Total fund balances	8,475,782	7,625,326	4,844,633
Total	13,502,873	12,122,342	8,926,836

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements





Table 13 - Hockey Canada –National Equity Fund – Fund Balances and Operations

Description	2019 \$	2020 \$	2021 \$
Fund balances, beginning of the year	7,189,019	8,475,782	7,625,326
Revenue			
Investment and interest income	368,278	1,594,717	492,683
Insurance premiums	9,436,167	9,314,053	3,896,421
Sub-total	9,804,445	10,908,770	4,389,104
Expenditures			
Development	344,612	325,743	-
Administration	1,064,059	1,160,629	1,098,173
Custodial fees	22,164	35,963	-
Insurance premiums	6,056,751	6,018,337	5,825,957
Insurance claims (recovery)	73,019	(15,240)	(175,746)
Sub-total	7,560,605	7,625,432	6,748,384
Excess (deficiency) of revenue over expenditures for the year before other item	2,243,840	3,383,338	(2,359,280)
Other item			
Unrealized gain (loss) on market value of investments	105,403	(1,884,550)	1,077,375
Excess (deficiency) of revenue over expenditures for the year	<b>2,349,243</b>	<b>1,498,788</b>	<b>(1,281,905)</b>
Total	9,538,262	9,974,570	6,343,421
Interfund transfers	(1,062,480)	(2,349,244)	(1,498,788)
Fund balances, end of the year	<b>8,475,782</b>	<b>7,625,326</b>	<b>4,844,633</b>

Source: Hockey Canada (2019, 2020, 2021a) June 30 Financial statements

Note: 2020 numbers are those from the reclassification in 2021 financial statements

In a message to member presidents and executive directors/CEOs, Cairo (2022, p.1), Hockey Canada CFO, indicated about the National Equity Fund:

“The fund was originally created in 1986 to provide insurance to our members. It was a means for Hockey Canada to support anyone who might have been injured or harmed through their participation in minor hockey, because at the time, Hockey Canada did not purchase insurance policies – it was self-insured.”

“In 1995, Hockey Canada began purchasing insurance policies to insure against various risks. Since that time, the National Equity Fund has grown to fund a broad range of insurance, safety, wellbeing, and wellness initiatives across our organization. This includes, but is not limited to, insurance for players, counselling and treatment for players, concussion research grants to the Canadian Hockey League, criminal record checks of Hockey Canada staff, and a range of safety initiatives. Since 1995, these activities have represented 95 per cent of the fund’s resources.”



“As you have heard, the fund is also used for uninsured liabilities. These include, but are not limited to, settlements for catastrophic injuries and to victims of sexual assault. The latter includes victims of Graham James<sup>2</sup> and Gordon Stuckless<sup>3</sup> for whom it was not possible to put the claim through commercial insurance, because the abuse took place before we had commercial coverage.”

Cairo (2022, p.2) writes:

“[...] we have stopped using the fund to settle sexual assault claims pending the outcome of our governance review by an independent third party”; [...] “This review will include a review of our use of the fund to pay settlements to victims of historic sexual abuse. Following the governance review, we will take any additional steps that are recommended to fund compensation for these uninsured claims.”

Cairo (2022, p.4) writes regarding why Hockey Canada has Sexual Misconduct Insurance:

“In 1998, largely in response to the crimes committed by Graham James, Hockey Canada added sexual misconduct coverage to its general liability insurance. When setting up the sexual misconduct insurance, it was recognized that insurance would not cover historical claims, including new claims which may be made against known perpetrators, such as Graham James or others. Both then and now, Hockey Canada felt a responsibility to potential victims who have claims that may not be covered by its sexual misconduct insurance.”

In addition to the National Equity Fund, other restricted funds in the June 30, 2021 financial statements include the Operating Fund, Health Benefit Trust Fund, and The Pillars (Growth Fund, Facilities Fund, Branch Support Fund, Insurance Rate Stabilization Fund, International Event Hosting Support Fund, Technology Fund).

Not included in previous list of funds, a new fund apparently exists “The Participants Legacy Trust Fund”, which is money transferred from the National Equity Fund (Robertson and Freeze, 2022; Sportsnet Staff, 2022 October 3; The Athletic, 2022). Created in 1999, there is no mention of the “The Participants Legacy Trust Fund” in the 2021, 2020 and 2019 financial statements.

Based on an affidavit by Glen McCurdie, a former Hockey Canada vice-president of insurance and risk management, Clipperton (2022) reports that “Hockey Canada maintains a reserve in a segregated account to pay for any such uninsured liabilities as they arise”; “uninsured liabilities include potential claims for historical sexual abuse”.

It is unclear how many funds were used for payments (Canadian Press, 2022 July 18).

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<sup>2</sup> See Silent Edge (1999) regarding the Sheldon Kennedy / Graham James Case – Swift Current Broncos (1980-1997).

<sup>3</sup> See The Canadian Encyclopedia (2013) regarding the Maple Leaf Gardens Sex Scandal (1979-1995).



## Settlements

BFL Canada is the insurance broker and AIG Canada is the “primary insurance company for general liability” and sole insurance company “with respect to sexual misconduct” (Standing Committee on Canadian Heritage, 2022 July 27, #1445).

Smith said Hockey Canada “liquidated some of its investments” to pay for the settlement and that “no government funding was used” (Grant, 2022 June 21).

Cairo (2022, p.2) writes about the number of sexual abuse settled through the National Equity Fund:

“From 2000-2021, there have been nine uninsured payments to nine sexual assault victims out of this fund, totaling \$7.6 million. These payments represent 3.7 per cent of all disbursements (including insurance premiums) made over the same period. These payments were made to these victims in recognition of the harm caused, and to support their well-being and needs. Three known perpetrators are responsible for all nine of these cases and related payments: Graham James (5), Gordon Stuckless (2) and Brian Shaw (2). Graham James’ settlements make up \$6.8 million (89 per cent) of the total paid out to victims. These were historical claims, which pre-dated our insurance policy, and as a result were not covered. The fund will no longer be used to settle sexual assault claims. As part of our Action Plan, we are beginning a full governance review of our organization that will be overseen by an independent third party. This will include a review of the use of the fund to cover uninsured sexual abuse claims. Following the governance review, we will take any steps that are recommended to fund these claims.”

Cairo (2022, p.6) writes about the manner sexual abuse claims will be settled going forward:

“As we have stated, we stopped use of the National Equity Fund being used for sexual abuse claims.

As part of our Action Plan, we are beginning a full governance review of our organization that will be overseen by an independent third party. This will include past use of the fund to pay these claims and recommendations concerning how such claims should be paid going forward.

Following the governance review, we will take any steps that are recommended.”

Cairo (2022, p.6) states the reasons to use the National Equity Fund to settle allegations of sexual misconduct in 2018:

“In May 2022, Hockey Canada drew from the National Equity Fund investments when settling allegations of sexual assault made against individuals of the World Junior team in 2018. It was unclear at the time whether the claim would be covered by our insurance policies. We still intend to seek recovery from our insurance companies, if possible, but we did not want the settlement to be held up by the process of confirming whether the claim was covered or not.



As a named defendant, Hockey Canada had two options: settle or litigate. Settlement allowed Hockey Canada's and the young woman's legal counsel to work together to agree on a resolution that met the young woman's needs in a way that respected her wish for privacy and did not revictimize her. Litigation would require the young woman to pursue the claim and expose her to a protracted court process.

Recent media reports publishing the contents of videos and text messages shared by anonymous players has revealed how challenging a court process can be for a complainant. We did not think that a prolonged lawsuit would be in the best interests of the complainant. Even if the court dismissed the claim, the process would have subjected the complainant to immense public scrutiny and pressure. We decided to settle the claim without litigation."

The cost of Heinen Hutchison LLP report was (so far) \$287,000 and was paid from the National Equity Fund (Standing Committee on Canadian Heritage, 2022 July 27, #1130).

Brian Cairo during the Standing Committee on Canadian Heritage (2022 July 27, #1325) says:

"From 1989 to 2021, nine cases were settled from the equity fund, and from 1996—because it only came into existence in 1996—to 2022, there were 12 cases from insurance."; "with respect to our insurance, we've settled 12 claims for a total of \$1.3 million"; "in addition to the \$7-plus million that was settled through the equity fund".

Barry Lorenzetti, president BFL Canada, during the Standing Committee on Canadian Heritage (2022 July 27, #1440 and #1445) says:

"From 1988 to the end of 2021, we have had 12 claims pertaining to sexual misconduct."; "In the majority of these claims, actually the players are the victims in probably 90% to 95% of the cases."



## Hockey Canada Foundation / Fondation Hockey Canada

Information regarding Hockey Canada Foundation is included in the *T3010 Registered Charity Information Return* available on the Canada Revenue Agency (CRA) website.

### Financial position

For Hockey Canada Foundation, Table 14 presents assets, and Table 15 presents liabilities and net assets.

**Table 14 - Hockey Canada Foundation - Assets**

Description	2018 \$	2019 \$	2020 \$	2021 \$
Cash, bank accounts, and short-term investments (4100)	1,395,687	746,156	12,188,630	23,379,066
Amounts receivable from non-arm's length persons (4110)	1,266,517	977,968	710,876	870,094
Amounts receivable from all others (4120)	141,847	720,886	118,553	51,226
Long-term investments (4140)	24,710,249	25,149,100	13,843,110	-
Other assets (4170)	696,838	936	-	41,498
<b>Total assets (4200)</b>	<b>28,221,138</b>	<b>27,595,046</b>	<b>26,861,169</b>	<b>28,341,884</b>
<b>Property not used in charitable activities:</b>				
Average value of property not used for charitable activities or administration during the 24 months before <u>beginning</u> of the fiscal period (5900)	21,114,051	23,620,139	25,037,493	22,749,067
Average value of property not used for charitable activities or administration during the 24 months before <u>end</u> of the fiscal period (5910)	23,620,139	25,037,493	22,749,067	22,545,279

Source: Hockey Canada Foundation (2018, 2019, 2020, 2021a) June 30 T3010 from CRA website

**Table 15 - Hockey Canada Foundation - Liabilities and Net Assets**

Description	2018 \$	2019 \$	2020 \$	2021 \$
Accounts payable and accrued liabilities (4300)	6,243	9,096	39,757	65,918
Amounts owing to non-arm's length persons (4320)	2,469,974	1,481,611	1,422,394	892,940
Other liabilities (4330)	705,902	-	-	-
<b>Total liabilities (4350)</b>	<b>3,182,119</b>	<b>1,490,707</b>	<b>1,462,151</b>	<b>958,858</b>
<b>Total net assets (by difference)</b>	<b>25,039,019</b>	<b>26,094,339</b>	<b>25,399,018</b>	<b>27,383,026</b>

Source: Hockey Canada Foundation (2018, 2019, 2020, 2021a) June 30 T3010 from CRA website

### Revenue and expenses

For Hockey Canada Foundation, Table 16 presents revenue and Table 17 presents expenses. Hockey Canada Foundation claims an exemption for income tax purposes as a registered charity, namely a public foundation.



Table 16 - Hockey Canada Foundation – Revenue

Description	2018 \$	2019 \$	2020 \$	2021 \$
Total eligible amount of all gifts for which the charity issued tax receipts (4500)	102,065	92,536	35,640	439,690
Total amount received from other registered charities (4510)	17,741	126,710	47,791	647,892
Total other gifts received for which a tax receipt was not issued by the charity (4530)	1,625,230	1,588,635	166,006	239,112
Total non tax-receipted revenue from all sources outside Canada (4575)	-	100,000	100,000	60,500
Total interest and investment income received or earned (4580)	654,644	684,858	600,012	2,530,183
Total non-tax receipted revenue from fundraising (4630)	-	88,992	511,866	-
Other revenue not already included in the amounts above (4650)	1,235,438	949,487	(8,356)	-
<b>Total revenue (4700)</b>	<b>3,635,118</b>	<b>3,631,218</b>	<b>1,452,959</b>	<b>3,917,377</b>

Source: Hockey Canada Foundation (2018, 2019, 2020, 2021a) June 30 T3010 from CRA website

Table 17 - Hockey Canada Foundation - Expenses

Description	2018 \$	2019 \$	2020 \$	2021 \$
Advertising and promotion (4800)	15,561	1,898	816	5,716
Travel and vehicle expenses (4810)	37,791	21,259	13,987	-
Interest and bank charges (4820)	148,917	150,050	130,743	140,781
Licences, memberships, and dues (4830)	-	-	-	3,426
Office supplies and expenses (4840)	9,478	9,465	9,235	7,353
Professional and consulting fees (4860)	59,341	100,400	129,314	400,446
Total expenditures on all compensation (4880)	73,794	77,484	54,191	126,661
Research grants and scholarships, as part of charitable activities (4910)	-	-	-	5,000
All other expenditures not included in the amounts above (4920)	6,791	-	31,529	103,733
<b>Total expenditures before gifts to qualified donees (4950)</b>	<b>351,673</b>	<b>370,556</b>	<b>369,815</b>	<b>793,116</b>
<i>Amounts included in 4950</i>				
Total expenditures on charitable activities (5000)	90,721	82,526	155,931	3,426
Total expenditures on management and administration (5010)	147,619	150,050	130,743	393,393
Total expenditures on fundraising (5020)	113,333	137,980	83,141	393,076
Total expenditures others (5040)			-	-
Total amount of gifts made to all qualified donees (5050)	2,362,294	2,195,342	1,788,465	1,140,252
<b>Total expenditures (5100)</b>	<b>2,713,967</b>	<b>2,565,898</b>	<b>2,158,280</b>	<b>1,933,368</b>

Source: Hockey Canada Foundation (2018, 2019, 2020, 2021a) June 30 T3010 from CRA website



## Hockey Canada Foundation US

Financial information is not available on the Hockey Canada website. However, it is possible to find some information on the United States IRS (Internal Revenue Service) website regarding Hockey Canada Foundation US. Two forms could be found in *Form 990EZ* for year 2021 and *Form 990N (e-Postcard)* (years 2008, 2010, 2012-2019). The *Form 990N (e-Postcard)*, designed for most small organizations that receive less than \$50,000, does not provide financial information. The fiscal period was ending on May 31 until May 31, 2020. The year ending June 30 2021 is a 13 months period. However, the level of amounts is not materially important for the overall group of entities.

### Financial position

For Hockey Canada Foundation US, Table 18 presents assets, liabilities and net assets.

Table 18 - Hockey Canada Foundation US – Assets, Liabilities and Net Assets

Description	2018 \$ May 31	2019 \$ May 31	2020 \$ May 31	2021 \$ June 30
Cash, savings, and investments (22)			166,947	166,947
Other assets (24)			3,285	7,197
Total assets (25)			170,232	174,144
Total Liabilities (26)			127,881	131,108
Net assets (18 & 27)			<b>42,351</b>	<b>43,036</b>

Source: Hockey Canada Foundation US 990EZ (2021); 990N (2018, 2019, 2020) from IRS website

Note: Missing information regarding 2018 and 2019.

### Revenue and expenditures

For Hockey Canada Foundation US, Table 19 presents revenue and expenses.

Table 19 - Hockey Canada Foundation – Revenue and Expenses

Description	2018 \$ May 31	2019 \$ May 31	2020 \$ May 31	2021 \$ June 30
Contributions, gifts, grants (1)	87,119	51,274	85,255	4,385
Total revenue (9)				4,385
Professional fees and other payments to independent contractors (13)				3,227
Other expenses (16)				473
Total expenses				3,700
Excess (deficit for the year) (18)				<b>685</b>

Source: Hockey Canada Foundation US 990EZ (2021); 990N (2018, 2019, 2020) from IRS website

Note: Missing information regarding 2018, 2019 and 2020.



## Financial Impact of the Crisis

Hockey Canada’s leadership team (executives and Board of directors) is facing a serious crisis, because they have lost the support and trust of many funders, sponsors, and members in the national governing body.

The loss of support and trust will bring important financial impact for Hockey Canada and its related entities. The crisis has taken a larger proportion as governments, corporate sponsors and provincial members ended, withdrew, paused, or suspended their support of the national body (Canadian Press, 2022 October 8).

### *Grants from Government of Canada*

Gatehouse and Leung (2022) report that Hockey Canada “received \$14 million in federal government support in 2020 and 2021, including \$3.4 million in emergency COVID-19 subsidies, according to financial statements obtained by CBC News”. For the last three years, the sums received from the Government of Canada are more than \$4 million per year (see Table 20 for public organizations funding).

Minister Pascale St-Onge is “suspending any further federal funding to Hockey Canada until they meet two conditions: they must disclose the recommendations of improvement provided by Henein & Hutchison and concrete details of their plan to implement change; they must become signatories to the office of the sports integrity commissioner.” (Sadler, 2022 June 22). It is still a work in progress to get the funding back (Grant, 2022 September 19).

Table 20 - Hockey Canada – Public Organizations Funding

Description	2018 \$	2019 \$	2020 \$	2021 \$
		(note 13)	(note 14)	(note 13)
Government of Canada	-	4,147,137	4,945,510	5,653,641
Government of Nova Scotia	-	-	250,000	150,000
Province of Alberta	-	2,250,000		-
Tourism Edmonton	6,740,850	125,000	70,000	-
City of Edmonton	-	125,000	150,000	225,000
Edmonton Economic Development Corporation	-	-	70,000	305,000
Tourism Calgary	-	-	-	500,000
City of Red Deer	-	-	250,000	-
City of Halifax	-	-	240,000	-

Source: Hockey Canada June 30 Financial statements (2019, 2020, 2021)

### *Sponsors*

Over the last 4 months, several of Hockey Canada’s largest sponsors (see Table 21 for a list of the major partners) have either ended their partnership with the organization or will pause their relationship of the men’s hockey program for the 2022-23 season. Some organizations, such as Telus, Canadian Tire, Imperial Oil and Tim Hortons, withdrew their support for the August 2022 World Juniors tournament (Sadler, 2022).





“Hockey Canada has several tiers of sponsors, including four premier partners – Esso, Nike, Tim Hortons and Telus – who pay as much as \$2 million per year for the association.” (Westhead, 2022 October 6) The list of sponsors severing their ties is growing.

Table 21 - Partners Still In or Out?

Type of partnership	Still In	Out following crisis in 2022	Partner since ...
Premier Marketing Partners		Imperial Oil – Esso	1981
		Nike	1999
		Telus	2003
		Tim Hortons	2019
Official Broadcasters	TSN RDS		1997
International Marketing Partners		Bauer	1973
		BDO	
		BFL Canada Insurance	
		Hankook Tire Canada	
		PepsiCo	
		Scotiabank	
		Swiss Chalet (Recipe Unlimited)	
		Timber Mart	
National Marketing Partners	EA Sports		
	Spordle		
	LordCo auto parts		
Others partners		Chevrolet / GM	

Note: List of partners per Hockey Canada website and In/Out determined as of October 11, 2022

### *Fees from provincial members*

The thirteen members, representing the regional hockey federations issued a letter to Hockey Canada threatening to withhold dues payments as they are “ ‘appalled’ and ‘concerned’ with the ‘alleged behaviours as well as the management and decisions made by Hockey Canada’ ” (Hockey Québec, 2022 août 4). They want more information on the handling of the sexual assault allegations and the role Hockey Canada's board played.

In addition to losing the confidence by many provincial members, many members (Hockey Québec, Ontario Hockey Federation, Hockey Northwestern Ontario, Hockey Eastern Ontario Federation, Hockey Nova Scotia, Hockey New Brunswick, Hockey Alberta) have suspended the payment of \$3 per player for general operations for 2022-2023. Table 22 presents the breakdown of registration and insurance fees.



Table 22 - Registration and insurance fees allocation

Type of Fee	Amount /Participant	Paid into
Director's and Officers Insurance	\$2.00	National Equity Fund
General Liability Insurance (includes sexual misconduct coverage)	\$8.90	National Equity Fund
Safety/Admin	\$2.75	National Equity Fund
Medical and Dental Insurance	\$2.00	Health and Benefit Trust
Accidental Death and Dismemberment Insurance	\$5.15	Health and Benefit Trust
Total Insurance	<b>\$20.80</b>	
Assessment/Registration	\$3.00	General Operations
Total Fees per Player	<b>\$23.80</b>	

Source: Cairo (2022, p.4)

## Issues in Transparency

A number of issues in transparency, governance and accountability are raised following the Hockey Canada crisis.

### *Knowing who are the RCAAAs*

Introduced in the 2011 Federal budget to increase transparency in the charity sector, more information (but still limited) is now available from Canada Revenue Agency regarding Registered Canadian Amateur Athletic Association (RCAAA). RCAAA can issue official donation receipts and are eligible to receive gifts from registered charities. At the moment, Canada Revenue Agency (2022) list counts 134 RCAAA. Ten years ago, the number was 119 RCAAA per Blumberg (2012). However, the financial statements are not included on CRA website representing a lack of transparency.

### *Access to financial statements from Hockey Canada*

No financial statements are posted on Hockey Canada website. Financial statements were indirectly obtained through *The Access to Information Act* (ATIA) for this research note. Only one Annual report (2020-2021) is posted on Hockey Canada website, and no financial statements are included.

By contrast, some provincial hockey organizations, such as Hockey Québec and Hockey Alberta, have annual reports and report to the community for several years, including some financial information and financial statements.

In addition to financial statements, information about a number of financial topics, such as compensation of leadership team is not available either.

### *Access to financial statements from regulators (CRA or Corporations Canada)*

“As part of the Sean Blumberg Transparency Project we have requested from the CRA copies of the Registered Canadian amateur athletic associations (RCAAs) T2052 and financial statements for each of the RCAAs. None of this information is provided on the CRA website or anywhere else unless an individual RCAA puts it up on their website” (Blumberg 2015).

Blumberg (2022 July 25) writes about Hockey Canada Foundation:

“One of the requirements of a soliciting corporation is that it is supposed to file financial statements every year with Corporations Canada (even if Hockey Canada files them separately with CRA as an RCAA). You can see that their Certificate of Continuance is filed and By-laws but no financial statements are filed. Also, as Hockey Canada has over \$250,000 in revenue and is a soliciting corporation, those financial statements are supposed to be audited. “

However, looking on the Corporations Canada website, it is possible to see that financial statements were filed by Hockey Canada for years between 2014 and 2021, but they are not available.

Hockey Canada is “suing the federal government to prevent the disclosure of its financial information” (Todd, 2022). This express a lack of transparency and fighting against it.

### *Access to investigation reports*

Multiple investigations have been ongoing. Some investigations were slowed down or suspended because investigators did not immediately get a statement from the woman (“complainant”) and it was difficult to precisely identify the eight John Does, but it has changed with a “a comprehensive written statement”, a truthful polygraph test and an interview with Doolittle (2022) (Canadian Press, 2022 August 30; Sadler, 2022 August 2).

Hockey Canada has two investigations. First, the investigation by Henein Hutchison LLP is “to conduct an independent investigation into the allegations and whether any players had breached the Hockey Canada high performance code of conduct”. Second, the investigation by former Supreme Court judge Thomas Cromwell “will focus primarily on whether the National Equity Fund was used inappropriately and whether the governing structure is the most appropriate for the organization – including taking a look at its diversity and whether current executives are the right people for the job of overseeing Hockey Canada ‘from the grassroots level to the high-performance level’ ” (Grant, 2022 August 4).

Members of Canadian women’s national teams join ‘fight for the truth’ in Hockey Canada investigation (Sportsnet Staff, 2022 July 25). Canadian Press (2022 August 30) reports: “The statement says Hockey Canada has a lot to do to address ‘toxic



behaviour' in the sport. [...] The women say they are 'encouraged' by the action plan but say it's a first step toward addressing toxic behaviour in hockey."

London Police Service conducted and closed an investigation and conduct an 'internal review' of 2018 Hockey Canada investigation (Grant, 2022 July 20). Canadian Press (2022 August 30) reports that: Chief Steve Williams says in a statement his department's review will determine if any "additional investigative avenues may exist." He adds the original investigation, which concluded without charges, was "lengthy and detailed." It is ongoing at the moment. Recently opened, Halifax Regional Police conducted an investigation about the allegations during the 2003 men's world junior hockey championship.

On June 2<sup>nd</sup> 2022, Minister of Sport Pascale St-Onge orders a forensic audit of Hockey Canada to ensure no public funds were used as part of the settlement. Firm Samson & Associés is hired.

The National Hockey League (NHL) in cooperation with National Hockey League Players' Association (NHLPA) conduct an independent investigation into the alleged Team Canada incident of 2018. Jared Maples, executive vice-president, chief security officer, is leading the investigation. It is "moving along" and the league will do a "thorough, comprehensive job." (Grant, 2022 June 15; Sportsnet Staff, 2022 August 24)

The International Ice Hockey Federation (IIHF) says in a statement it has launched an inquiry into Hockey Canada's actions, including the reopened investigation (Sportsnet Staff, 2022 July 29).

Investigative reports are not publicly available yet (Hockey Canada, London Police Service, Halifax Regional Police, Minister of Sport, NHL/NHLPA, IIHF). Hockey Canada says they have an incomplete report and are using attorney-client privilege to avoid disclosure (Canada, House of Commons, Standing Committee on Canadian Heritage, 2022, #1645). This is in contrast to the Jenner & Block LLP (2021) report regarding the Chicago Blackhawks' response to allegations of sexual misconduct by a former coach, which is publicly available.

### *Accountability and governance issues*

The overall question of accountability and governance could be the subject of further research. The Board of directors of Hockey Canada is looking for another Chair after losing two chairs already in the last 2 months and shows a dysfunctional organization (Leclerc, 2022 octobre 9).

There are a number of requests seeking a deep renewal of the leadership at Hockey Canada (Radio-Canada, 2022 juillet 28; Sadler, 2022 July 19). "Former NHL player and victims rights advocate Sheldon Kennedy calls for the resignation of Smith, his leadership team and the organization's board of directors." (Canadian Press, 2022 August 30) Until then, it may be difficult to change the perceptions about a real change



in culture. We could see a developing consensus of various federal MP about the need to change the leadership team (executives and Board of directors).

As we are completing the note, Hockey Canada (2022 October 11) and Sportsnet Staff (2022 October 11) announced that departure of CEO Scott Smith and the entire Hockey Canada Board has agreed to step down; “An interim management committee will be put in place”.

## **Conclusion**

The crisis brings a lot of questions about Hockey Canada and related organizations. There are clear requests for more transparency, better governance and accountability. It is especially true when public funding is received by an organization. An organization receiving public funding should be required to make their financial statements publicly available, and not only available to some government officials.

Yet, the opacity in terms of financial information disclosure is not limited to Hockey Canada. All RCAA and charities should be encouraged to post all their annual reports and complete audited financial statements on their websites and be clearer about fund use. Part of the crisis is that funds collected from amateur hockey participants were used to settle a lawsuit occurring around a high performance team.

Consequences of that crisis are a major turning point for the future of Hockey Canada and oversight of hockey in Canada. Reputation of the organization and other related entities is greater impacted with the loss of major sponsors distancing themselves from Hockey Canada. A growing list of people, for example NHL commissioner Gary Bettman, aren't happy with Hockey Canada (Cowan, 2022). It is a question of trust between all the various stakeholders around hockey. It is clear: Money talks.

Some steps were taken but are considered insufficient. Because of loss of trust from poor responsiveness and transparency, a major change of leadership is required. Can't have the same people clean up the mess. The lack of transparency doesn't seem like an isolated incident; for examples: Hockey Canada doesn't publish its financial statements on their website, is suing the federal government to prevent disclosure of financial information and hid the intent of funds from the public.

Hope other organizations will take actions about their transparency sooner rather than later to avoid a similar crisis in stakeholder trust.

A long journey for Hockey Canada and hockey in Canada (to be continued) ...



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## Appendix A

### Chronological events regarding Hockey Canada crisis

(based on Hockey Canada website, Standing Committee on Canadian Heritage various sessions, La Presse Canadienne (2022 juillet 25), Canadian Press (2022 August 30) and news article)

Date	Description	Documentation	
		Internal	External
January 5, 2018	Canada's National Junior Hockey Team won the gold medal at the IIHF World Championship in London, Ontario	X	
June 18, 2018	Hockey Canada Foundation Gala and Golf event in London, Ontario	X	
June 18-19, 2018	Sexual misconduct incident by members of the 2018 National Junior Team around Hockey Canada Foundation's London Gala		X
June 19, 2018	A young woman's stepfather informs Hockey Canada of allegations of sexual misconduct by eight players, including members of the world junior team (John Doe 1-8)		X
June 19, 2018	Hockey Canada says it spoke with its insurance provider	X	
June 19, 2018	Hockey Canada retained Danielle Robitaille from Toronto law firm Henein Hutchison LLP regarding allegations of sexual misconduct	X	
June 19, 2018	Hockey Canada informed London police	X	
June 19, 2018	London Police Service opened an investigation		X
June 21, 2018	Henein Hutchison LLP "retained to conduct an independent investigation into the allegations and whether any players had breached the Hockey Canada high performance code of conduct"	X	
June 22, 2018	Young woman ("complainant") spoke with a detective at London Police Service and provided her clothing from the evening into evidence		X
June 22, 2018	Young woman ("complainant") underwent a physical examination at a hospital		X
June 24, 2018	Young woman ("complainant") "made it clear to London Police Service that she wanted criminal charges pursued"		X
June 26, 2018	Young woman ("complainant") spoke with a detective at London Police Service		X
June 26, 2018	Hockey Canada says it informed Sport Canada of the alleged incident	X	
July 13, 2018	Young woman ("complainant") was not prepared to participate in Henein Hutchison LLP investigation		X
August 31, 2018	Young woman ("complainant") spoke with a detective at London Police Service		X
September 14, 2018	Interim report from Henein Hutchison LLP was provided to Hockey Canada with 11 recommendations	X	
Fall 2018	Briefing of Hockey Canada Board of directors regarding Interim report from Henein Hutchison LLP	X	
February 6, 2019	London Police Service's investigation closed its criminal investigation without laying charges		X
September 2020	Hockey Canada suspended its investigation because it could not identify the eight John Does and did not get a statement from the woman ("complainant")	X	



Date	Description	Documentation	
		Internal	External
April 3, 2021	Tom Renney, CEO, informs the chair of the board of Hockey Canada that he has chosen not to extend his contract	X	
April 20, 2022	Statement of claim in the Ontario Superior Court of Justice in London, Ontario issued by the "complainant" (E.M.) seeking \$3.55 million in damages from Hockey Canada and Canadian Hockey League		X
April 20, 2022	Tom Renney announces his retirement as CEO of Hockey Canada as of July 1	X	
May 7, 2022 May 14, 2022	Hockey Canada Board of directors meetings to discuss settlement	X	
May 24, 2022	Hockey Canada settles the lawsuit with the woman for an undisclosed amount out of court. It was negotiated between Andrew Winton (for Hockey Canada) and Rob Talach (for the complainant). The allegations have not been heard in a court of law.	X	
May 24, 2022	Hockey Canada CEO Tom Renney calls Minister of Sport Pascale St-Onge to tell her TSN will be breaking a story in the coming days.	X	
May 24, 2022	Hockey Canada Foundation was informed about the allegations	X	
May 26, 2022	TSN reports the details of the alleged assault and settlement		X
May 26, 2022	NHL statement on lawsuit		X
June 2022	NHL has an investigation into the alleged sexual assault with the cooperation of the NHLPA		X
June 2, 2022	By unanimous consent, the House of Commons adopted a motion concerning the appearance of Hockey Canada before the Standing Committee on Canadian Heritage		X
June 2, 2022	Minister of Sport Pascale St-Onge orders a forensic audit of Hockey Canada to ensure no public funds were used as part of the settlement. Firm Samson & Associés is hired.		X
June 15, 2022	NHL commissioner Gary Bettman promises to be "transparent" in the league's investigation into the alleged sexual assault involving members of the 2018 Canadian world junior team		X
June 20, 2022	Standing Committee on Canadian Heritage session asking questions to Hockey Canada (Tom Renney, Scott Smith) and Hockey Canada Foundation (Dave Andrews)		X
June 22, 2022	Minister of sport Pascale St-Onge announces a freeze to Hockey Canada's federal funding, until certain conditions are met		X
June 22, 2022	The House of Commons unanimously approves a Bloc Quebecois motion to pursue an independent investigation that will look into how Hockey Canada dealt with the allegations.		X
June 28, 2022	Scotiabank pauses sponsorship support		X
June 28, 2022	Canadian Tire / Sport Chek withdraw sponsorship support		X
June 28, 2022	Telus withdraw sponsorship support		X
June 28, 2022	Tim Hortons withdraw sponsorship support		X
June 28, 2022	Imperial Oil (Esso brand) withdraw sponsorship support		X
June 28, 2022	BDO Canada pauses sponsorship support		X
June 28, 2022	Recipe Unlimited (Swiss Chalet and The Keg) pauses sponsorship support		X



Date	Description	Documentation	
		Internal	External
June 2022	Sobeys have ended their relationship with Hockey Canada, but continue to support national women's team		X
June 2022	PepsiCo have paused their relationship with Hockey Canada		X
June 2022	GM / Chevrolet have paused their relationship with Hockey Canada		X
June 30, 2022	Renney retires as CEO of Hockey Canada	X	
July 1, 2022	Smith takes over as CEO of Hockey Canada. He also remains president.	X	
July 9, 2022	Henein Hutchison LLP advised that "complainant" was prepared to participate in investigation	X	
July 14, 2022	Hockey Canada published <i>An open letter to Canadians</i> and says it is reopening a third-party investigation	X	
July 18, 2022	The Canadian Press is first to report Hockey Canada has maintained a fund that draws on minor hockey membership fees to pay for uninsured liabilities, including sexual abuse claims. The detail is included in a July 2021 affidavit sworn by Glen McCurdie, who was then Hockey Canada's vice-president of insurance and risk management, as part of a lawsuit launched by an injured player in Ontario.		X
July 19, 2022	Hockey Canada confirms the existence of the "National Equity Fund" in a statement, adding it covers a "broad range of expenses related to safety, wellness and equity initiatives" across the organization. "The fund is also used to pay for the organization's insurance premiums and to cover any claims not otherwise covered by insurance policies, including those related to physical injury, harassment, and sexual misconduct," the statement read. Hockey Canada says the fund was "established in a manner consistent with reserve funds maintained by other large national organizations."	X	
July 19, 2022	Prime Minister Justin Trudeau blasts Hockey Canada's leadership over the "National Equity Fund" being used to settle sexual abuse claims.		X
July 20, 2022	Hockey Canada says it will no longer use its "National Equity Fund" to settle sexual assault claims.	X	
July 20, 2022	Police in London order an internal review of their investigation into the alleged 2018 sexual assault.		X
July 21, 2022	Young woman ("complainant") provided a comprehensive written statement (8 pages statement, 5 pages of photographs and 4½ pages of text messages)		X
July 21, 2022	Trudeau says there needs to be a "real reckoning" at Hockey Canada.		X
July 22, 2022	London police chief Steve Williams announces his force is reopening its investigation into the alleged 2018 sexual assault.		X
July 22, 2022	Halifax Regional Police has an investigation about the allegations during 2003 men's world junior hockey championship		X
July 22, 2022	Hockey Canada says members of its 2003 men's world junior hockey championship team are being investigated for a group sexual assault. Hockey Canada says it has contacted Halifax Regional Police about the allegations because Halifax was the co-host city of the 2003 world junior hockey championship.	X	
July 25, 2022	Hockey Canada announces their <i>Action Plan</i>	X	



Date	Description	Documentation	
		Internal	External
July 25, 2022	Players on Canada's women's Olympic and world championship hockey teams issue a joint statement demanding a thorough investigation and toxic behaviour.		X
July 26, 2022	Standing Committee on Canadian Heritage session asking questions to Henein Hutchison LLP (Danielle Robitaille)		X
July 27, 2022	Standing Committee on Canadian Heritage session asking questions in part I: to CHL (Dan MacKenzie), Hockey Canada (Scott Smith, Brian Cairo, Tom Rennie), Hockey Canada Foundation (Dave Andrews), OHL (David Branch), QMJHL (Gilles Courteau), WHL (Ron Robison), individual (Glen McCurdie) and in part II: BFL Canada (Barry Lorenzetti)		X
July 28, 2022	Young woman ("complainant") passed a polygraph test		X
July 29, 2022	Hockey Ontario asked Hockey Canada to suspend payment of \$3 per player		X
July 30, 2022	Memo from Hockey Canada (Brian Cairo, CFO) regarding the use of the National Equity Fund	X	
August 2, 2022	The lawyer for the "complainant" in the 2018 lawsuit says his client passed a polygraph test, which was provided to the London Police, the Hockey Canada review and NHL investigators.		X
August 2, 2022	The International Ice Hockey Federation says in a statement to The Canadian Press it has launched an inquiry into Hockey Canada's actions, including the reopened investigation.		X
August 4, 2022	Official letter to Hockey Canada from the country's 13 provincial hockey members requesting an "extraordinary meeting" with the embattled national body, more information on the handling of the sexual assault allegations, and saying payment of dues are contingent on getting answers		X
August 4, 2022	Announcement by Hockey Canada of an independent review of the organization's governance structures and systems by the former Supreme Court of Canada judge Thomas Cromwell.	X	
August 6, 2022	Hockey Canada board chair Michael Brind'Amour resigns before his term expires in November	X	
August 9, 2022	Andrea Skinner is appointed interim chair of Hockey Canada's board of directors	X	
August 24, 2022	Hockey Canada Statement to stakeholders	X	
August 29, 2022	Statement from Andrea Skinner, interim chair of the Board of directors, declaring the board of directors' support of Smith and his executive team	X	
September 21, 2022	Action Plan update	X	
September 30, 2022	Hockey Canada Board recruiting call for nominations	X	
October 4, 2022	Hockey Québec passed a motion to disavow Hockey Canada and suspend payment of \$3 per player		X
October 4, 2022	Standing Committee on Canadian Heritage session asking questions to Hockey Canada (Andrea Skinner) and individual (Michael Brind'Amour)		X
October 5, 2022	Tim Hortons have suspended their relationship with Hockey Canada associated with men's hockey programs		X
October 5, 2022	Telus have suspended their relationship with Hockey Canada associated with men's hockey programs		X
October 5, 2022	Esso have suspended their relationship with Hockey Canada associated with men's hockey programs		X





Date	Description	Documentation	
		Internal	External
October 5, 2022	Canadian Tire have ended their relationship with Hockey Canada		X
October 5, 2022	Ontario Hockey Federation asked again to suspend payment of \$3 per player (apparently not transmitted to the Board on July 29)		X
October 5, 2022	Hockey Nova Scotia made a statement about lost of confidence and to suspend payment of \$3 per player		X
October 6, 2022	Hockey Manitoba supported the call by Members of Parliament to change in hockey Canada's leadership		X
October 6, 2022	Hockey Newfoundland and Labrador monitored the developments and waited for the results of Cromwell investigation		X
October 7, 2022	Nike have suspended their relationship with Hockey Canada		X
October 7, 2022	Hockey New Brunswick waited for the results of Cromwell investigation and asked to suspend payment of \$3 per player		X
October 7, 2022	Hockey Alberta may take actions, including suspend payment of \$3 per player		X
October 7, 2022	Hockey Eastern Ontario Federation asked to suspend payment of \$3 per player		X
October 7, 2022	Hockey Northwestern Ontario asked to suspend payment of \$3 per player		X
October 8, 2022	Andrea Skinner resigned as interim Chair of the Board of directors and director of Hockey Canada	X	
October 11, 2022	Bauer have suspended their relationship with Hockey Canada		X
October 11, 2022	CEO Scott Smith and all Hockey Canada board members are stepping down	X	
October 28, 2022	Hockey Canada Board deadline to submit nominations	X	
November 2022	Initially planned election of new Hockey Canada Board of directors	X	
November 28, 2022	Hockey Canada Board final list of candidates provided to members by Nominating Committee	X	
December 1, 2022	Annual payments deadline to Hockey Canada (1 <sup>st</sup> instalment)	X	
December 17, 2022	Election (virtual) of new Hockey Canada Board of directors	X	
April 1, 2023	Annual payments deadline to Hockey Canada (2 <sup>nd</sup> instalment)	X	



## Appendix B Hockey Canada Members and Associate Members

Location	Name	Website
<b>Members / Branches (13)</b>		
Saanichton, BC	BC Hockey (include Yukon)	www.bchockey.ca
Red Deer, AB	Hockey Alberta	www.hockeyalberta.ca
Regina, SK	Hockey Saskatchewan	www.hockeysask.ca
Winnipeg, MB	Hockey Manitoba	www.hockeymanitoba.ca
Thunder Bay, ON	Hockey Northwestern Ontario	www.hockeyhno.com
Cambridge, ON	Ontario Hockey Federation	www.ohf.on.ca
Ottawa, ON	Hockey Eastern Ontario	www.hockeyeasternontario.ca
Saint-Léonard, QC	Hockey Québec	www.hockey.qc.ca
Fredericton, NB	Hockey New Brunswick	www.hnb.ca
Charlottetown, PEI	Hockey PEI	www.hockeypei.com
Darmouth, NS	Hockey Nova Scotia	www.hockeynovascotia.ca
Grand Falls-Windsor, NL	Hockey Newfoundland and Labrador	www.hockeynl.ca
Yellowknife, NWT	Hockey North (include Northwest Territories and Nunavut)	www.hockeynorth.ca
<b>Associate Members (12)</b>		
Ottawa, ON	Aboriginal Sport Circle	www.aboriginalsportcircle.ca
Mississauga, ON	Canadian Deaf Ice Hockey Federation	cdifh.deafhockey.com
Zurich, SW	International Ice Hockey Federation	www.iihf.com
	Canadian Amputee Hockey Committee	www.canadianamputeehockey.ca
Scarborough, ON	Canadian Hockey League	www.chl.ca
New York, US	National Hockey League	www.nhl.com
Ottawa, ON	Canadian Armed Forces	www.forces.gc.ca
Ottawa, ON	U Sports	usports.ca/
Toronto, ON	National Hockey League Players' Association	www.nhlpa.com
Kingston, ON	Canadian Ball Hockey Association	www.canadaballhockey.ca
	Canadian Junior Hockey League	www.cjhlhockey.com
Toronto, ON	Canada Inline	www.canadainline.com

Per the 2020-21 Annual Report (p.25), the total number of players registered is 385,190.

In his testimony to the House of Commons Standing Committee on Canadian Heritage (2022 June 20, #1645), Scott Smith mentioned that the total number of players registered is 650,000. It is difficult to find a report on the number of active hockey players.



## Appendix C Hockey Canada Entities Leadership Teams

Position	Name	Dates
<b>Hockey Canada</b> (CRA # 121396139 RR0001) hockeycanada.ca		
Chair of the Board of directors	?	2022 Oct - ...
	Andrea Skinner (interim)	2022 Aug - 2022 Oct
	Michael Brind'Amour	2018 - 2022 Aug
	Joe Drago	2014 - 2018
President	?	2022 Oct - ...
	Scott Smith	2017 - 2022 Oct
	Tom Renney	2014 - 2017
	Bob Nicholson	1998 - 2014
	?	2022 Oct - ...
Chief Executive Officer (CEO)	Scott Smith	2022 July - 2022 Oct
	Tom Renney	2017 - 2022 June
Chief Operating Officer (COO)	Scott Smith	2007 - 2022 June
Chief Financial Officer (CFO)	Brian Cairo	2014 - ...
Senior Vice President of insurance and risk management	?	2021 - ...
	Glen McCurdie	2018 - 2021 Dec
Senior Vice President, Strategy, Operations and Brand	Pat McLaughlin	
Senior Vice President, Hockey Operations	Scott Salmond	
Vice President, People, Culture and Inclusion / Senior director of human resources	Denise Pattyn	
Vice President, Sport Safety	Natasha Johnston	2022 Jan - ...
Vice President, Partnership Strategy & Licensing	Dana Gladstone	
Vice President, Events & Properties	Dean McIntosh	
Vice President, Member Engagement	Darren Cossar	
<b>Hockey Canada Foundation</b> (CRA # 865494694 RR0001) hockeycanada.ca/corporate/foundation		
Chair of the Board of directors	David Andrews	
Executive Director	Donna lampieri	
<b>Hockey Canada Foundation US</b> (IRS # EIN-31-1804919)		
Chair of the Board of directors	Bill Ackerman	
Executive Director	Donna lampieri	



## **Appendix D**

### **Hockey Canada**

Extracts from Hockey Canada website <https://www.hockeycanada.ca/en-ca/corporate/about/mandate-mission>

#### **Vision**

“World Sports Leaders”

#### **Mission**

“Lead, Develop and Promote Positive Hockey Experiences.”

#### **Values**

“Hockey Canada believes...

- In a positive hockey experience for all participants, in a safe, sportsmanlike environment.
- In the development of life skills which will benefit participants throughout their lives.
- In the values of fair play and sportsmanship, including the development of respect for all people by all participants.
- In hockey opportunities for all people regardless of age, gender, colour, race, ethnic origin, religion, sexual orientation, or socio-economic status and in both official languages.
- In the importance for participants to develop dignity and self-esteem.
- To instill the values of honesty and integrity in participants at all times.
- In the promotion of teamwork, and the belief that what groups and society can achieve as a whole is greater than that which can be achieved by individuals.
- In the country of Canada, its tradition in the game of hockey, and the proud and successful representation of this tradition around the world.
- In the value of hard work, determination, the pursuit of excellence and success in all activities.
- In the benefits of personal and physical well-being.”

#### **Board of Directors**

“The members of the Hockey Canada Board of Directors come from all walks of life and from all corners of this country, yet they all have one thing in common – they are custodians of the game who want nothing more than for hockey to prosper in the land of Olympic and world champions. These men and women are elected by their peers from Hockey Canada’s 13 member branches and help develop a comprehensive plan to grow the game on a local and national level. The board is composed of volunteers who graciously devote their time and energy to the betterment of the game of hockey from coast to coast to coast.”



## Appendix E

### Hockey Canada Foundation / Fondation Hockey Canada

Extracts from Hockey Canada website <https://www.hockeycanada.ca/en-ca/corporate/foundation/about>

#### Vision

“Uniting Canadians through hockey – one person, one community, one country.”

#### Mission

“The Hockey Canada Foundation preserves, nurtures, and strengthens the bond between Canadians and hockey.”

#### Strategic Priorities

“To unite all Canadians and achieve our mission, the Hockey Canada Foundation is committed to three strategic priorities:

- *Enable* – Removing barriers to the game.
- *Educate* – Providing resources and tools to better equip kids, parents, and coaches.
- *Engage* – Promoting nation-building, citizenship, mentorship, and community involvement.”

