



Sport Alberta - Position Paper on Community Spirit Program

For consideration by the Community Spirit Program MLA Committee.

1.0 Recommendation

It is recommended that the government of Alberta, through the Community Spirit Program MLA Committee, specifically designates community-based amateur **sport** as an activity potentially eligible for inclusion in the Community Spirit Program.

2.0 Evidence of Success

We will know we have been successful when the first eligible “sport” organization is recognized and approved as with other charitable organizations.

3.0 Analysis

This position paper outlines why amateur, community-based sport in Alberta should be considered within the “eligible parameters” of the Community Spirit Program now under development by the Alberta Government and the special MLA Committee assembled to develop its mandate and scope. We believe strongly that such sport should be considered as an eligible recipient of the matching fund parameters and that those donating to a not for profit provincial or local amateur sport organization in Alberta should be eligible for the provincial tax credit proposed in the mandate of this program.

Amateur sport in Alberta generally functions under the not-for-profit rules in the federal Income Tax Act. Community based (as opposed to national) sport is treated as ineligible for the distribution of “tax receipts” and because it is not recognized as a “qualified donee” as defined by the Income Tax Act.

Nevertheless, amateur sport is recognized as a valuable contributor to our communities, to the improvement of quality of life and to a strong Alberta. At the local level such sport is volunteer driven and these volunteers require support for their contribution of time, skill, knowledge, expertise and financial resources.

See the *Appendix* for additional research evidence on the values and benefits of community-based amateur sport.

4.0 Background

4.1 Charitable Status

The Community Spirit Program appears to contemplate only federally registered “charities”, which presumably includes all “qualified donees”. Historically, the courts have identified four general categories of charitable purposes. For an organization to be registered as a charity, its purposes have to fall entirely within one or more of the following categories:

- (a) the relief of poverty;
- (b) the advancement of education;
- (c) the advancement of religion; or
- (d) other purposes beneficial to the community in a way the law regards as charitable.

4.2 Sport Under the Income Tax Act

At this time, the promotion of sport is not considered a charitable purpose although it is presently under review by the Supreme Court of Canada. The evolution of charitable law, regulations and practices is ongoing and, in fact, in the UK, there have been recent decisions to include other forms of charities which have been established to address other societal inequities. However, presently in Alberta, an organization established to promote a particular community-based amateur sport at the local and community level will not be registered as a charity, even though it arguably falls under category (d) above.

An organization established to provide a recreational facility to the public in general or to a disabled group can be registered as a charity under (d), but not, at present, a community-based amateur athletic organization.

A sport organization is a “qualified donee” for federal income tax purposes at a national level if it is aligned with a Registered Canadian Amateur Athletic Association (RCAAA), being a non-profit association that has as its primary purpose and its primary function the promotion of amateur athletics in Canada on a nation-wide basis. Community-based sport in Alberta is not impacted by this income tax designation as sport groups below the national level are not eligible for registration as RCAAA’s. Thus, the nature of national to provincial and local level sport delivery is such that sport at a local level in particular is not eligible for charitable dollars as donors cannot receive tax benefits by donating at a provincial or local level.

4.3 Sport in Alberta is Not for Profit

Under the *Income Tax Act*, a non-profit organization is an association organized and operated exclusively for social welfare, civic improvement, pleasure, recreation, or any other purpose except profit (*e.g.*, a club, society, or association) which is not eligible for registration as a charity.

A provincially or locally based non-profit organization cannot issue official donation receipts and regardless of the benefit to the community is ineligible for qualified status unless it meets the Government of Canada's definition of charitable.

4.4 Alberta Leadership

The government of Alberta has an opportunity to lead and be at the forefront of legislative change by addressing the present inequities and more broadly interpreting the definition of charity, for Alberta tax and other purposes, to include amateur sport; an activity where citizens support each other.

The Alberta Government has the right to do this under the Constitution Act of 1867 (also known as the British North American Act of 1867), that it is the exclusive powers of each provincial legislature to make laws in relation to matters concerning charities (Section 92). At this time, the Alberta government has twice exercised its constitutional powers to define "charitable".

The Charitable Fund-raising Act (as amended September 1, 1997), interprets a "charitable purpose" to be a philanthropic, benevolent, educational, health, humane, religious, cultural, artistic or recreational purpose, so long as the purpose is not part of a business. Please note also that the broad definition of "recreation" in the National Recreation Statement (1987) includes "sport".

The MLA Review Committee on Charitable Gaming Licensing Eligibility and Use of Proceeds identified that it was "not bound by the definition of 'charity' or 'charitable purpose' by other authorities or jurisdictions" and created its own definition solely for the purposes of issuing gaming licensing. This definition qualifies sport and recreation groups as charitable entities for Alberta charitable gaming revenues.

4.5 Community benefits

To qualify for registration as a charity under the category of charitable purposes known as "other purposes beneficial to the community", an organization's purposes and activities must provide a tangible benefit to the community as a whole in a way the law regards as charitable. Not all purposes that benefit the community are charitable - only those that have been recognized by the courts. To date no sport group has been recognized as having a "community benefit" that satisfies the courts, although as mentioned previously there is currently a case in front of the Supreme Court that challenges this case.

Sport at a community level is significant in its scale and critical to the fabric of every community in Alberta, yet local and provincial programs are not eligible for any kind of charitable contributions from foundations, donors or charitable groups because they themselves are not charitable.

Sport in Alberta does more to promote the healthfulness and activity of Albertans than any other sector just by its nature. Yet amateur sport at a provincial or local level is not considered charitable.

4.6 Education Benefits

An organization established to provide scholarships, bursaries, or prizes for scholastic achievement can qualify for registration as a charity under category (b), advancement of education.

To advance education in the charitable sense means formal training of the mind, advancing the knowledge or abilities of the recipient, raising the artistic taste of the community, or improving a useful branch of human knowledge through research.

The area where sport can fit into this definition is in the area of scholarships and bursaries. Certainly this is a benefit to the athletes who choose to enter post secondary institutions and some are eligible for athletic type scholarships. To be eligible they must be connected to accredited universities and colleges recognized by Alberta Learning.

The fact that sport in Alberta educates and trains literally thousands of volunteers, coaches, officials, parents and athletes every year is not recognized for purposes of the receipt of charitable funds. The benefits of this training and involvement in sport are certainly “educational” and critical to each community.

4.7 Health Promotion

The courts have held that the provision of health care is *prima facie* charitable under category (d), other purposes beneficial to the community in a way the law regards as charitable. The courts have recognized as charitable organizations established to prevent and relieve sickness and disability, both physical and mental (*e.g.*, hospitals, clinics, nursing and convalescent homes, home care services) under that category.

Amateur sport in Alberta does more to promote the healthfulness and activity of Albertans than any other sector just by its nature. Yet community-based sport is not eligible to be considered as charitable at a federal, provincial or local level.

4.8 Current Situation

It is particularly important to include Alberta based sport organizations as charitable in light of the challenges we are facing in Alberta due to the phenomenal growth pressures and other factors impacting our economy and thus the ability and opportunity for sport to receive additional investment. For example, the trend toward the consolidation of business and the buyout of Alberta based companies by US (foreign) interest; the new legislation on income trusts, greenhouse gas and environmental issues will all impact the percentage of dollars available for contribution to charities. Without the assistance of the Community Spirit Program, there could be long term and detrimental impact on sport at the community level.

5.0 Conclusion and Recommendation

Alberta has the authority to define charitable such that it includes sport, and it is our fervent recommendation that this be the case. It is our desire that the Alberta Government define the parameters of eligibility of the matching funds and the tax credit based on its rights as a provincial government do so and not follow the Federal definition of “charitable” as applied currently under the federal Income Tax Act.

We propose that amateur sport be considered by the Community Spirit Committee in defining the parameters of the program and those groups or programs that are eligible for the matching funds and what donations will be eligible for the donations tax credit.

Therefore, considering the above, it is recommended that the government of Alberta, through the Community Spirit Program MLA Committee, specifically designates community-based amateur **sport** as a charity and thus eligible for inclusion in the Community Spirit Program.

Finally, if deemed necessary, we would be pleased to present this information and further rationale for our position to your Committee once the public input process is confirmed.

Appendix:

Values and Benefits of Community-based Amateur Sport....Some Facts

Community

Sport contributes to healthy communities and to youth and child development.

- More than 2 million Canadians volunteer in sport, more than in any other category and representing 35% of all volunteer activity.
- In 2000, Albertans volunteered 127.0 million hours or the equivalent of 66,000 full time jobs.
- According to a 2000 Alberta Recreation Survey, 44% of Albertans participated in some type of volunteer activity.
- Alberta has more than:
 - 83,000 volunteer sport coaches
 - 64,000 volunteer referees and umpires
 - 250,000 volunteer helpers (www.cd.gov.ab.ca)
- Community sport is second only to the family in potential to transmit values to children.
- 92% of Canadians believe that community sport can have a positive influence on the personal and moral development of youth.
- 97% of Canadians believe that strong participation in sport builds life long skills in young people.
- Participation in sport and recreation develops self-esteem, self-discipline and responsibility among Alberta youth; sport encourages a positive identify, especially for youth at risk.
- Female high school athletes are 92% less likely to get involved with drugs, 89% less likely to get pregnant, and three times more likely to graduate from high school than their non athletic peers.
- It costs 100 times more to incarcerate a young person than it does to provide recreation programs.

Health and Health Care

Sport and physical activity are important components of healthy living.

- \$2.1 Billion (2.5%) of the total health care costs can be attributed to physical inactivity.
- Alberta spends 37% (\$8 Billion of \$22Billion budget in 2004-05) of its total budget on health related costs.
- It costs \$8 billion per year or \$22 million per day to operate Alberta's public health care system (Alberta Health and Wellness).
- Obesity in boys and girls has tripled (from 5% - 15%) between 1981 and 1996. Recent data indicates that more than 30% are overweight.

Sport acts as "preventative medicine" and reduces health care costs.

- 50% of youth (age 12 – 19) in Alberta are insufficiently active for optimal growth and development; over 25% of Canadians children are considered overweight (CFLRI 2001).

- The World Health Organizations say that an investment of US \$1.00 provides more than US \$3.00 in medical cost savings.
- A 10% increase in physical activity would decrease direct health care costs by \$150 million per year in Canada (www.centre4activeliving.ca).
- Canadians who are modestly to highly active experience better mental health than those who are inactive. (www.centre4activeliving.ca).
- More than 80% of Canadians between 10 and 24 years of age who are physically active have never smoked (www.cd.gov.ab.ca).
- Smoking is the leading cause of preventable illness, disability, and death. Over 3400 smoking related deaths occur each year in Alberta. (AB Health and Wellness).
- The World Health Organization has concluded that increasing physical activity is the most cost-effective and sustainable way to reduce a population's burden of lifestyle-related diseases and in so doing reduce human suffering, limit the cost of treatment, and increase economic productivity (World Health Organization, 2001).
- About 80% of adults who actively participate in sports—more than 6.2 million Canadians— rate sport as very important in improving their physical fitness and health (Conference Board, 2005).
- More than 70% of active participants in sport describe their overall state of health as either excellent or very good, compared with less than 50% of non-participants (Conference Board, 2005).
- Being physically active can have a profound effect on personal health. Expending 1,000 kilocalories of energy per week (4,200 kJ/wk) is associated with as much as a 30% reduction in mortality rates from all causes (Kesaniemi, 2001).
- Regular physical activity that is performed most days of the week reduces the risk of developing or dying from some the leading causes of illness, including heart disease, high blood pressure, diabetes, colon cancer, and depression (United States Department of Health and Human Services, 1996).
- Sport participants are more likely to eat healthfully and less likely to smoke, drink alcohol, use illicit drugs, and engage in sexual activity or violent activities than non-sports participants (Centers for Disease Control and Prevention, 2002).
- Modest physical activity and improved diet can prevent 60% of Type II (late-onset) diabetes cases (World Health Organization, 2003).
- 14 to 17 million adult Canadians could prevent early death if they did at least small amounts of physical activity every day (Canadian Fitness and Lifestyle Research Institute, 1995).
- If physical inactivity among Canadians were eliminated, 21,340 premature deaths could theoretically be prevented each year or 10.3% of all deaths (GPI Atlantic, 2004).
- Recent research estimates that *direct* health care costs due to physical inactivity range between \$2.1 and \$5.3 billion per year, representing as much as 5% of annual health care spending (Katzmarzyk, 2004).

- Recent research estimates the direct cost of obesity to be \$1.6 billion per year, with indirect costs totaling an additional \$2.7 billion per year, for an annual total of \$4.3 billion (Katzmarzyk, 2004).
- The Conference Board of Canada has concluded that “increasing sport participation as a strategy for improving the health of Canadians could significantly reduce national healthcare costs” (Conference Board, 2005).
- A 10% increase in physical activity would produce an immediate direct cost savings of \$150 million annually (Commission, 2002).
- 56% of Canadian adults aged 18 years and older are not active enough to benefit their health (Statistics Canada, 2002).
- In the next 20 years the number of people over the age of 60 will double. Sport and physical activity can help to reduce and postpone age-related disability (World Health Organization, 2003).
- Physical activity shortens the period of ill health and dependency and the need for institutional care in the latter stages of life (de Groot, 2004).
- An estimated 3 million adult Canadians are obese and a further 6 million are overweight.
- In 2004, 59% of Canadian adults and more than one-quarter of Canadian children aged 2-17 were overweight or obese (Statistics Canada, 2005).
- Obesity is associated with type 2 diabetes, cardiovascular disease, hypertension, stroke, gallbladder disease, some forms of cancer, osteoarthritis, and psychosocial problems (Le Petit, 2005).

Enjoyment of Life

- 79% of active participants in sport, or almost 6.1 million adult Canadians, rank sport as a *very* important source of fun, recreation and relaxation (Conference Board, 2005).
- An overwhelming proportion (96%) of both sport volunteers and people who attend sporting events rank sport as a very or somewhat important source of fun, recreation and relaxation (Conference Board, 2005).
- More than 85% of active participants, volunteers, and attendees believe sport is important for providing their family/household with activities to share (Conference Board, 2005).
- A strong majority (more than 84%) of sport participants, volunteers, and attendees regard sport as an important vehicle for making new friends and socializing (Conference Board, 2005).
- 72% of Canadians agree that “sport makes a significant contribution to the quality of life in my community” (The Strategic Counsel, 2005).
- A large majority of Canadian youth aged 12-21 believe that playing sports has many benefits—improves their health (99%), helps them make new friends (87%), makes them feel better about themselves (85%) (Ipsos Reid, 2003).
- Physical activity and lifelong physical exercise help to prevent depressive symptoms and maintain positive self-esteem in older age (Lampinen, 2002).
- Participation in sport leads to a more positive self-image, as well as higher self-esteem and self-confidence, in girls (Shultz, 1999).

- Participation in physical activity is a normalizing experience for children with disabilities, providing a setting in which social networks with peers are enhanced and legitimating their social identity as children (Taub, 2000).

Children's Development

- 90% of Canadians believe that community sport has a positive influence on the development of youth (Strategic Counsel, 2005).
- 90% of Canadians believe that community-based sport reinforces broader societal values, such as honesty, respect, fairness, inclusion, excellence, and fun (Strategic Counsel, 2005).
- A large majority of Canadian youth aged 12-21 believe that playing sports has many benefits—improves their health (99%), helps them make new friends (87%), makes them feel better about themselves (85%) (Ipsos Reid, 2003).
- Sport is an important source of skills that can be applied away from sport, including teamwork, leadership, problem-solving, decision-making, communications, personal management, and administrative skills (Conference Board, 2005).
- Students who participate in interscholastic sports are less likely to be regular and heavy smokers, drug users, and are more likely to stay in school and have high academic achievement (Centers for Disease Control, 2000).
- Childhood and adolescent sports participation is a significant predictor of young adults' participation in sports and physical fitness activities (Perkins, 2004).
- Daily physical education at the primary school level has a significant long-term positive effect on the exercise habits in women and reduces the risk of men becoming regular smokers (Trudeau, 1999).
- Young people find that sport enables them to channel their energy, competitiveness, and aggression in socially beneficial ways (Conference Board, 2005).
- Sport and physical activity programs provide normalizing experiences for children with disabilities (Taub, 2000).
- Over half of Canadian youth aged 12–19 are not active enough for optimal growth and development (Statistics Canada, 2002).
- For children aged 6 to 11 and adolescents aged 12 to 17, the likelihood of being overweight or obese tends to increase as time spent watching TV, playing video games, or using the computer increases (Statistics Canada, 2005).

Economy

- In 2004, \$15.8 billion of household spending was on sport, representing 1.2% of Canada's gross domestic product (GDP) (Conference Board, 2005).
- An average of just under \$2,000 per household was spent on sport in 2004, more than household spending on health care and household furnishing and equipment (Conference Board, 2005).
- Household expenditures on sport have increased significantly, both in dollar terms and as a percentage of household spending, since 1996, and now represent 2.2% of total family expenditures (Conference Board, 2005).

- The sport and recreation sector employs just over 260,000 Canadians, about 2.0% of the total jobs in Canada (Standing Committee, 1998).
- The hosting of the 2010 Winter Olympic and Paralympic Games is projected to yield an economic impact of \$3.3 billion and create over 77,000 jobs (InterVistas Consulting, 2002).
- The hosting of amateur sporting events makes a substantial contribution to communities across Canada, with the economic benefits extending beyond the host city to the province as a whole (Paradigm Consulting Group, 2004):
 - the UCI 2003 Road World Cycling Championships in Hamilton, Ontario, generated expenditures totaling \$19.7 million, giving rise to economic activity totaling \$48.3 million in Ontario, of which \$31 million was in the host city.
 - the 2003 World Youth Athletic Championships held in Sherbrooke, Quebec, generated expenditures totaling \$18.9 million, giving rise to economic activity totaling \$39.6 million in the province, 75% of which occurred in Sherbrooke.
 - The 2004 Nokia Brier in Saskatoon, Saskatchewan, produced expenditures exceeding \$11 million, giving rise to economic activity totaling \$23.2 million in Saskatchewan, of which \$19.5 million was generated in Saskatoon.
- Research indicates that physical activity increases productivity, lowers absenteeism and turnover, and reduces industrial accidents, with the net gain estimated at \$2-\$5 per dollar invested (Staines, 1995).
- The provision of recreational activities including sport programs for children, as part of a package to help sole-support parents on social assistance, contributes to moving more families off social assistance, resulting in substantial savings to society in reduced social assistance payments (Browne, 2001).

Sense of Community

- More than 2 million Canadians volunteer for sport and recreation organizations, filling 5.3 million volunteer positions (Statistics Canada, 2004).
- There are some 34,000 sport and recreation organizations across Canada, constituting the single largest segment of the voluntary sector at 21% of the total (Statistics Canada, 2004).
- Nearly 13.7 million adult Canadians (55%) take part in sport as active participants, volunteers, attendees, or some combination of the three (Conference Board, 2005).
- The involvement by Canadians in sport and recreation is one of the most important core activities that help to shape us as individuals, to differentiate our communities, and to define our nation's collective identity (Bowen, 2004).
- Involvement in sport and physical activity is a prime form of citizen participation, whereby Canadians learn and practice skills that make civic engagement and democratic decision making practical and meaningful. Participants learn how to work together, trust each other, and organize their common interests (Bowen, 2004).

- Almost three-quarters (72%) of Canadians believe that sport makes a significant contribution to the quality of life in their community (The Strategic Counsel, 2005).
- 90% of Canadians believe that community-based sport reinforces broader societal values, such as honesty, respect, fairness, inclusion, excellence, and fun (Strategic Counsel, 2005).
- The vast majority of active participants believe that sport generates a wide range of benefits for the community as a whole (Conference Board, 2005):
 - provides a venue for meeting and interacting with people (97%);
 - encourages people from different backgrounds to work and play together (96%);
 - provides an opportunity to volunteer in the community (95%);
 - teaches people about responsibility and respect for other people and property (93%);
 - gets people of all ages actively involved in their communities (91%);
 - gives people a sense of purpose (90%);
 - provides opportunities for family members to get to know one another better (89%);
 - helps prevent juvenile crime (87%).
- Sport and recreation programming contributes to the development of skills that help at risk youth to avoid criminal behavior in the future (National Crime Prevention Centre, 2003).

National Identity

- 90% of Canadians believe that agreed that sport contributes to the Canadian identity (Decima Research, March 2004).
- The vast majority of Canadians—86%—believe that amateur sport is a positive means of promoting Canada to the world (Decima Research, November 2004).
- Sixty percent of Canadians strongly agree that seeing Canadian athletes perform at international sport events makes them proud to be Canadian (Decima Research, March 2004).
- A recent report by the Conference Board of Canada concluded that “Canada’s strong sporting culture is a significant part of the fabric of Canada. Governments, communities, families and individuals alike have good reason to value and support participation in sport” (Conference Board, 2005).
- 90% of Canadians believe that sport has a positive influence on youth and that sport is an effective vehicle for reinforcing societal values, including honesty, respect, fairness, inclusion, excellence, and fun (Strategic Counsel, 2005).
- Research by the Department of Canadian Heritage found that participation in sport and recreation is the single most common way new Canadians enter into the mainstream of community life in Canada (Bowen, 2004).
- 68% of British Columbians felt that it was important for Canadians to perform well internationally (Ipsos Reid, 2004).

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