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## RESEARCH NOTE

#PARG 2023-33RN

# Canadian Foundations Associated with Professional Sports Clubs

## Calgary Flames Foundation (Calgary)

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This research note summarizes information regarding the Calgary Flames Foundation associated with the Calgary Flames.



### Introduction

Professional sports clubs are very popular in Canada. However, foundations associated with them are not well known. In an effort to present some of those foundations, a number of research notes are prepared for all Canadian foundations associated with professional sports clubs in the major professional sport league, namely hockey (National Hockey League (NHL)), football (Canadian Football League (CFL)), baseball (Major League Baseball (MLB)), basketball (National Basketball Association (NBA)), and soccer (Major League Soccer (MLS)).

The mapping exercise presents each Canadian foundation along two main sections: descriptive and financial. An overview research note (PARG 2023-23RN) presents the series of research notes, including a list of professional sports clubs' foundations by city and a list of professional sports clubs' organizations by specific sport in Canada (see also Appendix A).

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## Description of the Organizations

The Calgary Flames Foundation is associated with the Calgary Flames. Both organizations are located in Calgary, Alberta.

### *Calgary Flames*



Established in 1972, the Calgary Flames is a professional ice hockey team part of the National Hockey League (NHL). They played in the Pacific division of the Western Conference. They presently play in the Scotiabank Saddledome in Calgary.



In 1972, Atlanta Flames was granted an NHL franchise in reaction to the World Hockey Association (WHA) competition. The Atlanta Flames played during the period 1972-1980. Suffering financial difficulties, the Atlanta Flames moved in 1980 to Calgary and became the Calgary Flames.

### *Calgary Flames Foundation*

Established in 1983, the Calgary Flames Foundation is the charitable foundation of the Calgary Flames. On its website and annual report, the Calgary Flames indicates its mission is to strive “to improve the lives of southern Albertans through the support of health and wellness, education and grassroots sports programming” (Calgary Flames Foundation, 2022, 2023). Similarly, their vision is “using the power of sport to create healthier communities.”

The foundation support Health and Wellness (YMCA grade 6 program, Rotary/Flames House with Alberta Children’s Hospital, kid cancer care programs), Grassroots sports (Jr. Flames program, EvenStrength program, community house league, sport banks, post-secondary hockey), Education (reading, literacy, online course on STEM), Inclusion program partnership (access to sport for BIPOC people, indigenous mentorship and internship program, inclusive space – outdoor rinks, sport banks, sport courts, scholarships, lace up for newcomers hockey program, black girl hockey club, drop-in soccer club), accessibility for people with disabilities (roller sleds, sensory kit program, Volt hockey program, physical education modules for children with visual impairments, accessible outdoor rinks), girls and women’s initiatives (professional women’s hockey player association partnership, first shift for girls), LGBTQ+ community initiatives (Calgary Flames Foundation, 2022).

Calgary Flames Foundation is a Canadian registered charity, namely a public foundation per *Income Tax Act* rules. Figure A presents the corporate structure.



**Figure A – Calgary Flames Foundation**



*CRA#118823525*

*January 1, 1983*  
*(registration date)*



## Financial Information

Financial information was obtained through the Canada Revenue Agency (CRA) website and more specifically the T3010. The T3010 is the Registered Charity Information Return that is required for all registered charities operating in Canada. Schedule 6 of the T3010 provides rich information on a foundation's assets, liabilities, revenue, and expenditures. Financial data from 2018 to 2023 was gathered through T3010 returns published on the Canadian Revenue Agency (CRA) website. The three most recent years are presented. Unlike financial statements, the T3010 does not provide comparatives from the previous year. Each year must be viewed individually.

The year end of the organization is June 30.

### Financial summary

Table 1 presents a financial summary with assets, liabilities, net assets (calculated by difference between assets and liabilities), revenue and expenditures.

Table 1 - Calgary Flames Foundation – Financial summary

Description	2020 \$	2021 \$	2022 \$
Total assets (4200)	8,424,581	10,869,424	14,079,656
Total liabilities (4350)	354,025	22,770	367,952
Total net assets	<b>8,070,556</b>	<b>10,846,654</b>	<b>13,711,704</b>
Total revenue (4700)	3,671,536	8,035,064	7,573,822
Total expenditures before gifts to qualified donees (4950)	567,915	249,652	767,996
Total amount of gifts made to all qualified donees (5050)	4,092,070	5,009,310	3,940,779
Total expenditures (5100)	4,659,985	5,258,962	4,708,775

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

In 2022, the assets equal almost \$14 millions of dollars; the property not used in charitable activities equal almost \$5 millions of dollars; the liabilities equal almost \$400 thousands of dollars and the net assets equal almost \$14 millions of dollars. The net assets increase significantly between 2020 and 2022.

In 2022, the revenue equal more than \$7.5 millions of dollars, 87% from 50/50 proceeds, 7% from donations and 6% from sponsorship and other (Calgary Flames Foundation, 2022). The total expenditures equal almost \$5 millions of dollars, the total expenditures before gifts to qualified donees equal almost \$1 million of dollars and the amount of gifts made to all qualified donees equal \$3.9 millions of dollars in 2022, \$5 millions of dollars in 2021 and \$4 millions of dollars in 2020.



## Financial position

Table 2 presents assets, Table 3 presents property not used in charitable activities and Table 4 presents liabilities.

Table 2 - Assets

Description	code	2020 \$	2021 \$	2022 \$
Cash, bank accounts, and short term investments	4100	3,681,769	3,960,114	9,986,353
Amounts receivable from non-arm's length persons	4110	5,337	54,450	56,401
Amounts receivable from all others	4120	207,169	36,701	30,890
Investments in non-arm's length persons	4130			
Long term investments	4140	4,500,000	6,800,000	4,000,000
Inventories	4150			
Land and buildings	4155			
Other capital assets	4160	30,306	18,159	6,012
Accumulated amortization of capital assets	4166			
Other assets	4170			
10 year gifts	4180			
Total assets	4200	<b>8,424,581</b>	<b>10,869,424</b>	<b>14,079,656</b>

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 3 - Property not used in charitable activities

Description	code	2020 \$	2021 \$	2022 \$
Average value of property during the 24 months before the beginning of the fiscal period	5900	5,625,000	5,875,000	5,575,000
Average value of the property during the 24 months before the end of the fiscal period	5910	5,875,000	5,575,000	5,058,333

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 4 - Liabilities

Description	code	2020 \$	2021 \$	2022 \$
Accounts payable and accrued liabilities	4300	353,915	22,549	313,081
Deferred revenue	4310			48,000
Amounts owing non-arm's length persons	4320	110	221	6,871
Other liabilities	4330			
Total liabilities	4350	<b>354,025</b>	<b>22,770</b>	<b>367,952</b>

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

## Revenue and expense

Table 5 presents a summary of revenue and Table 6 presents a summary of expenditures.



Table 5 - Revenue

Description	Code	2020 \$	2021 \$	2022 \$
Total eligible amount of all gifts with tax receipts	4500	132,511	118,947	283,523
Total eligible amount of tax-receipted tuition fees	5610			
Total amount of 10 year gifts received	4505			
Total amount received from other registered charities	4510			
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530			
Total revenue received from federal government	4540			
Total revenue received from provincial/territorial governments	4550			
Total revenue received from municipal/regional governments	4560			
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571			
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575			
Total interest and investment income received or earned	4580	203,191	90,530	73,870
Gross proceeds from disposition of assets	4590			
Net proceeds from disposition of assets (show a negative amount with minus sign)	4600			
Gross income received from rental of land and/or buildings	4610			
Total non tax-receipted revenues received for memberships, dues and association fees	4620			
Total non tax-receipted revenue from fundraising	4630	3,335,834	7,825,587	7,216,429
Total revenue from sale of goods and services (except to any level of government in Canada)	4640			
Other revenue not already included in the amounts above	4650			
<b>Total revenue</b>	<b>4700</b>	<b>3,671,536</b>	<b>8,035,064</b>	<b>7,573,822</b>

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)

Table 6 - Expenditures

Description	Code	2020 \$	2021 \$	2022 \$
Advertising and promotion	4800	23,226	22,515	64,436
Travel and vehicle expenses	4810	2,321		177
Interest and bank charges	4820	3,752	3,917	8,518
Licences, memberships, and dues	4830		1,307	
Office supplies and expenses	4840	4,052	5,083	15,605
Occupancy costs	4850	1,627		631
Professional and consulting fees	4860	23,819	24,867	35,821
Education and training for staff and volunteers	4870			
Total expenditures on all compensation	4880			
Fair market value of all donated goods used in charitable activities	4890			7,225
Purchased supplies and assets	4891	155,038	696	12,147
Amortization of capital assets	4900	10,123	12,147	
Research grants and scholarships as part of charitable activities	4910			
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	343,957	179,120	623,436
Total expenditures before gifts to qualified donees	4950	567,915	249,652	767,996
Of the amounts at line 4950				
a. Total expenditures on charitable activities	5000	523,206	40,748	419,436
b. Total expenditures on management and administration	5010	232,611	206,901	341,157
c. Total expenditures on fundraising	5020	59,868		7,402
d. Total other expenditures included in line 4950	5040		696	
Total amount of gifts made to all qualified donees	5050	4,092,070	5,009,310	3,940,779
<b>Total expenditures</b>	<b>5100</b>	<b>4,659,985</b>	<b>5,258,962</b>	<b>4,708,775</b>

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2020, 2021, 2022)



Compensation and numbers of employees

Table 7 presents a summary of compensation and number of employees. T3010 Schedule 3 is not applicable for 2021 and 2022.

Table 7 - Compensation and number of employees

Description	code	2021		2022	
		\$	number	\$	number
Total compensation for all positions	390	Information not available		Information not available	
Full-time employees	300				
Part-time or Part-year employees	370				
Total compensation for part-time or part-year employees	380				
Compensation (ten highest)					
\$1 to \$39,999	305				
\$40,000 to \$79,999	310				
\$80,000 to \$119,999	315				
\$120,000 to \$159,999	320				
\$160,000 to \$199,999	325				
\$200,000 to \$249,999	330				
\$250,000 to \$299,999	335				
\$300,000 to \$349,999	340				
\$350,000 and over	345				

Source: Calgary Flames Foundation (CRA T3010 Information Return 30 June 2021, 2022)



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## Appendix A

### List of Professional Sports Clubs Foundations by City in Canada with notes

City	Foundation Name	Professional sports club(s)	PARG RN
Overview			2023-23RN
Ottawa	OSEG Foundation	Ottawa Redblacks Ottawa 67's	2023-24RN
	Senators Community Foundation (formerly, Ottawa Senators Foundation)	Ottawa Senators	2023-25RN
Montréal	Fondation du Club de Hockey Canadien pour l'enfance / Montreal Canadiens Children's Foundation	Canadiens de Montréal Rocket de Laval	2023-26RN
	Fondation des Alouettes / Alouettes Foundation	Alouettes de Montréal	2023-27RN
	Fondation Impact de Montréal	Club de Football CF Montréal	2023-28RN
Toronto	MLSE Foundation	Toronto Maple Leaf Toronto Raptors Toronto Argonauts Toronto FC	2023-29RN
	Jays Care Foundation	Toronto Blue Jays	2023-30RN
Winnipeg	True North Youth Foundation	Winnipeg Jets Manitoba Moose	2023-31RN
Regina	Saskatchewan Roughrider Foundation	Saskatchewan Roughriders	2023-32RN
Calgary	Calgary Flames Foundation	Calgary Flames	2023-33RN
Edmonton	Edmonton Oilers Community Foundation	Edmonton Oilers	2023-34RN
Vancouver	Canucks for Kids Fund Vancouver Canucks Alumni Association	Vancouver Canucks	2023-35RN
	Whitecaps Foundation	Vancouver Whitecaps FC	2023-36RN
	BC Lions Alumni Association Foundation	BC Lions	2023-37RN
Comparative analysis			2023-38RN

