



# **Blumbergs Snapshot of the Canadian Charity Sector 2011**

**By Mark Blumberg (March 6, 2013)**

We recently reviewed the T3010 Registered Charity Information Return database for 2011 as part of the Sean Blumberg Transparency Project. The database covers 82,000 of the 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by November 2012.

This article provides a snapshot of the registered charity sector based on the 2011 T3010 filings.

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$212 billion and expenditures of over \$205 billion.

The Sean Blumberg Transparency Project is in memory of my youngest brother Sean Blumberg. Sean was a sweet, kind person, a great brother who helped me on a number of occasions with many tasks including the time consuming and arduous task of reviewing T3010 databases and making them into something useful. As part of the Sean Blumberg Transparency Project, Blumbergs will be releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

Please review the caveats at the end about the reliability and usage of T3010 information.

Thank you to Celeste Bonas, an intern at Blumbergs, for helping with this project and to my late brother Sean for being such an inspiration.



## REGISTERED CHARITY INFORMATION RETURN

### Section A: Identification

- Guide T4033, *Completing the Registered Charity Information Return*, is available through our Forms and publications Web pages at [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities).
- The *Privacy Act* protects all personal information given on this form, which is kept in personal information bank CRA PPU 200. The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate Web site, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (e.g., with certain other government departments and agencies).

**Remember:** Even if the charity goes through an inactive period, you must continue to file information returns to maintain its registered status.

**If you did not receive a barcode label to affix to the return, please complete the following:**

1. Charity name:

82,649 Charities in total included in the database

There are 82,848 records because about 200 charities change their fiscal year end and therefore in a particular year file 2 T3010 forms

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

RR

4. Web address (if applicable):

24,830 charities have a web address

- A1** Was the charity in a subordinate position to a parent organization? ..... **1510** ☐ Yes ☐ No  
If **yes**, please provide the name and BN/registration number of the organization. 3,449 didn't fill it out 14,634 64,765

Name	BN (if applicable)

- A2** Has the charity wound-up, dissolved, or terminated operations? . **659** Yes, . . **80,986** No, . . **1,203** didn't fill it out . . . **1570** ☐ Yes ☐ No

- A3** All charities are designated as one of the following: a charitable organization, a public foundation, or a private foundation.  
Is your organization designated as a public foundation or private foundation? ..... **1600** ☐ Yes ☐ No  
(Refer to the Form TF725, *Registered Charity Basic Information Sheet* (BIS) to confirm. This form is included in the return package.)  
9,946 Yes, 70,582 No, 2,320 didn't fill it out

If **yes**, you must complete and attach Schedule 1, *Foundations*, to your return.

### Section B: Directors/trustees and like officials

- B1** The charity is required to provide certain information for all members of its board of directors/trustees for the complete fiscal period. Only the **public information** section on the worksheet is available to the public. The **confidential data** section is for the CRA's use but may be shared as permitted by law (e.g., with certain other government departments and agencies). Use Form T1235, *Directors/Trustees and Like Officials Worksheet*, or include your own sheet with the **same** information. Charities subject to the Ontario *Corporations Act* may complete a blended worksheet. **633303** Trustees in total

### Section C: Programs and general information

- C1** Was the charity active during the fiscal period? If **no**, explain why in the "Ongoing programs" space provided at C2. .... **73,793** Yes, . . . **6,871** No, . . . **2,184** didn't fill it out . . . **1800** ☐ Yes ☐ No

- C2** In the space provided, describe all **ongoing** and **new** charitable programs the charity carried on to further its charitable purpose(s) (as defined in its governing documents) this fiscal period. "Programs" includes all of the charitable work the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its programs (e.g., number of volunteers and/or hours). Grant-making charities should describe the types of organizations they support. Please note that "programs" **does not** include fundraising activities. **Do not attach additional sheets of paper or annual reports.**

Ongoing programs: 96,626 programs in total

75,881 ongoing programs

7,229 NA

New programs:

13,516 new programs

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations? . . . 554 didn't fill it out . . . . . **2000** ☐ Yes ☐ No  
**If yes**, you must complete and attach Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*,  
to your return. 29,391 52,903

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? . . . . . **2100** ☐ Yes ☐ No  
459 didn't fill it out 5,349 77,040  
**If yes**, you must complete and attach Schedule 2, *Activities Outside Canada*, to your return.

**A registered charity may pursue political activities to retain, oppose, or change the law, policy, or decision of any level of government inside or outside Canada provided the activities are non-partisan, related to its charitable purposes, and limited in extent.**

**C5** (a) Did the charity carry on any political activities during the fiscal period? . 444 Yes, . 81,628 No, . 776 didn't fill it out . . . **2400** ☐ Yes ☐ No  
(b) Enter the total amount spent by the charity on these activities . . . . . **5030** \$ 67,044,146.00

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, tick all fundraising methods that it used during the fiscal period.

<b>2500</b> <input type="checkbox"/> Advertisements/print/radio/TV commercials 9,264	<b>2570</b> <input type="checkbox"/> Fundraising sales (e.g., cookies) 15,672	<b>2620</b> <input type="checkbox"/> Telephone/TV solicitations 1,711
<b>2510</b> <input type="checkbox"/> Auctions 5,942	<b>2575</b> <input type="checkbox"/> Internet 4,417	<b>2630</b> <input type="checkbox"/> Tournament/sporting events 4,490
<b>2530</b> <input type="checkbox"/> Collection plate/boxes 19,017	<b>2580</b> <input type="checkbox"/> Mail campaigns 9,473	<b>2640</b> <input type="checkbox"/> Cause-related marketing 673
<b>2540</b> <input type="checkbox"/> Door-to-door solicitation 1,510	<b>2590</b> <input type="checkbox"/> Planned-giving programs 4,217	<b>2650</b> <input type="checkbox"/> Other 10,861
<b>2550</b> <input type="checkbox"/> Draws/lotteries 6,732	<b>2600</b> <input type="checkbox"/> Targeted corporate donations/sponsorships 9,541	<b>2660</b> Specify: _____
<b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts 17,623	<b>2610</b> <input type="checkbox"/> Targeted contacts 8,852	

**C7** Did the charity pay external fundraisers? . . . . . 1,150 didn't fill it out **2700** ☐ Yes ☐ No  
**If yes**, you must complete the following lines, and complete and attach Schedule 4, *Confidential Data*, 1. Information about Fundraisers. 965 80,733

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. . . . . **5450** \$ 498,201,687.00  
(b) Enter the amounts paid to and/or retained by the fundraisers . . . . . **5460** \$ 111,895,663.00  
(c) Identify the method of payment to the fundraiser:

<b>2730</b> <input type="checkbox"/> Commissions 233	<b>2750</b> <input type="checkbox"/> Finder's fees 14	<b>2770</b> <input type="checkbox"/> Honoraria 69
<b>2740</b> <input type="checkbox"/> Bonuses 8	<b>2760</b> <input type="checkbox"/> Set fee for services 544	<b>2780</b> <input type="checkbox"/> Other 120
		<b>2790</b> Specify: _____

(d) Did the fundraiser issue tax receipts on behalf of the charity? . . . 57,210 didn't fill it out . . . . . **2800** ☐ Yes ☐ No  
1,615 24,023

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for out-of pocket expenses)? . 5,822 Yes, . 76,290 No  
736 didn't fill it out **3200** ☐ Yes ☐ No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? . . . . . **3400** ☐ Yes ☐ No  
**If yes**, you must complete and attach Schedule 3, *Compensation*, to your return. 1,281 didn't fill it out 37,767 43,800

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: . . . . . **3900** ☐ Yes ☐ No  
• A Canadian citizen, nor  
• Employed in Canada, nor  
• Carrying on a business in Canada, nor  
• A person having disposed of taxable Canadian property?  
694 didn't fill it out 768 81,386

**If yes**, you must complete and attach Schedule 4, *Confidential Data*, 2. Information about Donors Not Resident in Canada, for each donation of \$10,000 or more.

**C11** Did the charity receive any non-cash gifts (gifts-in-kind) for which it issued tax receipts? . . . . . **4000** ☐ Yes ☐ No  
**If yes**, you must complete and attach Schedule 5, *Non-Cash Gifts*, to your return. 787 didn't fill it out 12,765 69,296

**C12** Did the charity acquire a non-qualifying security? . . . . . **5800** ☐ Yes ☐ No  
492 didn't fill it out 38 82,318

**C13** Did the charity allow a donor to use any of the charity's property during the fiscal period? (except for permissible uses) . 69 Yes, . 82,358 No, . 421 didn't fill it out . . . . . **5810** ☐ Yes ☐ No

**C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? . . . . . **5820** ☐ Yes ☐ No  
520 didn't fill it out 757 81,571

**Section D: Financial Information**

If **any** of the following applies to your charity, proceed to Schedule 6, *Detailed Financial Information*, and **do not** complete Section D below. If **none** of the following applies, complete Section D.

- a) The charity's revenue exceeds \$100,000.
- b) The amount of all property (e.g., investments, rental properties) not used in charitable programs exceeds \$25,000.
- c) The charity currently has permission to accumulate funds during this fiscal period.

Please show all figures to the nearest single dollar. (Record: 82,848)

**D1** Was the financial information reported below prepared on an accrual or cash basis? 6,864 didn't fill it out **4020** ☐ Accrual ☐ Cash  
45,981 30,003

**D2 Summary of financial position:**

Using the charity's own financial statements, provide the following:

Does the charity own land and/or buildings? 5,279 Yes, 16,528 No, 61,041 didn't fill it out **4050** ☐ Yes ☐ No  
**Total assets (including land and buildings)** **4200** \$ 301,327,820,542.00  
**Total liabilities** **4350** \$ 176,707,043,507.00  
Did the charity borrow from, loan to, or invest assets with any non-arm's length parties? 61,543 didn't fill it out **4400** ☐ Yes ☐ No  
722 20,583

**D3 Revenue:**

Did the charity issue tax receipts for donations? 17,213 Yes, 4,870 No, 60,765 didn't fill it out **4490** ☐ Yes ☐ No  
**If yes**, what is the total eligible amount of all donations for which the charity issued tax receipts? **4500** \$ 13,867,060,684.00  
Total amount of 10 year gifts received **4505** \$ 739,542,373.00  
Total amount received from other registered charities. **4510** \$ 4,881,336,339.00  
What is the total amount for all other donations received for which a tax receipt was **not** issued by the charity?  
(excluding amounts at lines 4575 and 4630) **4530** \$ 2,550,351,328.00  
Did the charity receive any revenue from any level of Canadian government? 4,422 Yes, 16,416 No, 62,010 didn't fill it out **4565** ☐ Yes ☐ No  
**If yes**, total amount received **4570** \$ 133,474,682.00  
Total non tax-receipted amounts from all sources outside Canada (government and non-government). **4575** \$ 1,172,692,796.00  
Total non tax-receipted amounts from fundraising **4630** \$ 2,598,510,122.00  
Total revenue from sale of goods and services (except to any level of Canadian government) **4640** \$16,953,792,416.00  
Other amounts not already included in the amounts above. **4650** \$16,425,822,398.00  
**Total revenue (Add lines 4500 to 4650, excluding line 4505)** **4700** \$ 212,630,072,044.00

**D4 Expenditures:**

What was the charity's total expenditure on professional and consulting fees? **4860** \$ 4,049,327,890.00  
What was the charity's total expenditure on travel and vehicles? **4810** \$ 2,083,340,402.00  
All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$32,858,934,292.00  
Total expenditures (excluding gifts to qualified donees) (Add lines 4860, 4810, and 4920) **4950** \$ 199,866,100,410.00  
Of the total amount at line 4950:  
a) How much did the charity spend on charitable programs? **5000** \$159,959,783,611.00  
b) How much did the charity spend on management and administration? **5010** \$ 18,900,150,208.00  
Total amount of gifts made to all qualified donees **5050** \$ 6,325,947,018.00  
**Total expenditures (Add lines 4950 and 5050)** **5100** \$ 205,946,015,569.00

**Section E: Certification**

This return **must** be signed by a director/trustee or like official of the registered charity who has authority to sign on behalf of the charity. **It is a serious offence under the *Income Tax Act* to provide false or deceptive information.**

I certify that the information given on this form, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (please print):		Signature:
Position in charity:	Date:	Telephone No.:

**Section F: Confidential Data**

**F1** Provide the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Number, street, apt. no., or lot and concession no.		
City		
Province or territory and postal code		

**F2** Name and address of individual who completed this return.

Name:	
Firm name (if applicable):	
Number, street, apt. no., R.R. no., or P.O. box no.:	
City, province or territory, and postal code:	
Telephone No.:	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input type="checkbox"/> No

**T3010, Registered Charity Information Return, checklist**

- ☐ Have you confirmed that all charity information included in the Form TF725, **Registered Charity Basic Information Sheet** (BIS) is correct?
- Some changes can be made **directly** on the BIS.
- ☐ Have you attached Form TF725, *Registered Charity Basic Information Sheet* (BIS)?
- ☐ Has the charity made any amendments to its governing documents during the fiscal period?
- **If yes**, have you sent us an official copy of the amended governing documents in a separate envelope?
- ☐ Have you completed Schedule 1, *Foundations*, if required?
- ☐ Have you attached Form T1235, *Directors/Trustees and Like Officials Worksheet*?
- ☐ Have you attached Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, if required?
- ☐ Have you completed Schedule 2, *Activities Outside Canada*, if required?
- ☐ Have you completed Schedule 3, *Compensation*, if required?
- ☐ Have you completed Schedule 4, *Confidential Data*, if required?
- ☐ Have you completed Schedule 5, *Non-Cash Gifts*, if required?
- ☐ Have you completed Schedule 6, *Detailed Financial Information*, if required?
- ☐ Have you attached a copy of the charity's financial statements?

## Foundations

## Schedule 1

- 1** Did the foundation acquire control of a corporation in the fiscal period? ..... 57,040 didn't fill it out **100** ☐ 42 Yes ☐ No  
25,766
- 2** Did the foundation incur any debts at any time during the fiscal period other than for current operating expenses,  
purchasing or selling investments, or in administering charitable programs? ..... **110** ☐ 91 Yes ☐ No  
57,383 didn't fill it out 25,374

**For private foundations only:**

- 3** At any time during the fiscal period, did the foundation hold any shares, rights to acquire shares, or debts  
owing to it that meet the definition of a non-qualified investment? ..... **120** ☐ 65 Yes ☐ No  
66,651 didn't fill it out 16,132
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during this fiscal period? ..... **130** ☐ 98 Yes ☐ No  
16,077
- If yes,** you must complete and attach Form T2081, *Excess Corporate Holdings Worksheet*, to your return.  
(**Note:** Only private foundations will have this worksheet included in their return package.) 66,673 didn't fill it out

## Activities Outside Canada

## Schedule 2

**For more information about carrying on programs outside Canada see the Charities Directorate website at [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities)**

- 1** What were total expenditures on activities/programs/projects carried on outside Canada during the fiscal period,  
excluding gifts to qualified donees? ..... **200** \$ 2,952,339,756.00
- 2** Were any of the charity's resources provided for programs outside Canada under any kind of an arrangement including a  
contract, agency agreement, or joint venture to any other individual or entity (excluding gifts to qualified donees)? ..... **210** ☐ Yes ☐ No  
53,538 didn't fill it out 2,564 26,746

**If yes,** enter the amounts of the total reported on line 200 transferred to these individuals/organizations as required in the following table:

Name of individual/organization	Using the list on the reverse, identify country code where activities were carried on.	Amount (\$) Show amounts to the nearest single dollar.

- 3** Using the list on the reverse, identify the countries where the charity itself carried on programs or provided any of its resources. Enter the appropriate  
country codes in the following spaces.


- 4** Are any projects undertaken outside Canada funded by the  
Canadian International Development Agency (CIDA)? ..... 55,046 didn't fill it out **220** ☐ 263 Yes ☐ No  
27,539
- If yes,** what was the total amount of funds expended under this arrangement? ..... **230** \$ 390,208,924.00
- 5** Were any programs carried on outside Canada carried out by employees of the charity? . 1,398 Yes ..... 26,300 No . **240** ☐ Yes ☐ No  
55,150 didn't fill it out
- 6** Were any programs carried on outside Canada carried out by volunteers of the charity? . 2,800 Yes ..... 24,891 No . **250** ☐ Yes ☐ No  
55,157 didn't fill it out
- 7** Is the charity exporting goods as part of its charitable programs? . 392 Yes ..... 27,352 No ..... 55,104 didn't fill it out **260** ☐ Yes ☐ No

**If yes,** list the items being exported, their value, their destination (city/region) and country code.

Item	Value	Destination (city/region)	Country code

## COUNTRY CODES

### Americas-Central and South

AR-Argentina  
BO-Bolivia  
BR-Brazil  
CL-Chile  
CO-Columbia  
CR-Costa Rica  
CU-Cuba  
DO-Dominican Republic  
EC-Ecuador  
SV-El Salvador  
GT-Guatemala  
GY-Guyana  
HT-Haiti  
HN-Honduras  
JM-Jamaica  
MX-Mexico  
NI-Nicaragua  
PA-Panama  
PE-Peru  
UY-Uruguay  
VE-Venezuela  
QM-Other

### Americas-North

US-United States of America  
QN-Other

### Middle East

IR-Iran  
IQ-Iraq

IL-Israel  
PS-Israeli Occupied Territories  
JO-Jordan  
KW-Kuwait  
LB-Lebanon  
OM-Oman  
QA-Qatar  
SA-Saudi Arabia  
SY-Syrian Arab Republic  
YE-Yemen  
QO-Other

### Europe

AL- Albania  
AM-Armenia  
BA-Bosnia and Herzegovina  
BY-Belarus  
BG-Bulgaria  
DK-Denmark  
ES-Spain  
FR-France  
GE-Georgia  
DE-Germany  
GB-United Kingdom  
HR-Croatia  
IT-Italy  
CY-Cyprus  
MK-Macedonia  
ME-Montenegro  
NL-Netherlands  
PL-Poland  
RO-Romania

RU-Russia  
RS-Serbia  
TR-Turkey  
UA-Ukraine  
QP-Other

### Asia and Oceania

AF- Afghanistan  
AZ-Azerbaijan  
BD-Bangladesh  
BT-Bhutan  
KH-Cambodia  
CN-China  
IN-India  
ID-Indonesia  
KZ-Kazakhstan  
KG-Kyrgyzstan  
LA-Laos  
LK-Sri Lanka  
MY-Malaysia  
MN-Mongolia  
MM-Myanmar (Burma)  
KP-North Korea  
KR-South Korea  
PK-Pakistan  
PH-Philippines  
SG-Singapore  
TH-Thailand  
TJ-Tajikistan  
TL-Timor-Leste  
UZ-Uzbekistan  
VN-Vietnam  
QR-Other

### Africa

DZ-Algeria  
AO-Angola  
BW-Botswana  
CM-Cameroon  
CF-Central African Republic  
TD-Chad  
CG-Republic of Congo  
CD- Democratic Republic of Congo  
EG-Egypt  
ET-Ethiopia  
GA-Gabon  
GM-Gambia  
GH-Ghana  
NA-Namibia  
KE-Kenya  
LR-Liberia  
MG-Madagascar  
NE-Niger  
NG-Nigeria  
RW-Rwanda  
SL-Sierra Leone  
SO-Somalia  
SD-Sudan  
UG-Uganda  
ZM-Zambia  
ZW-Zimbabwe  
QS-Other

## Compensation

## Schedule 3

<b>1</b>	(a) Enter the <b>number</b> of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors.	<b>300</b>	1,832,239
	(b) For the <b>ten (10)</b> highest compensated, permanent, full-time positions enter the <b>number</b> falling within each of the following annual compensation categories.		
	<b>305</b> <input style="width: 50px;" type="text"/> \$1 – \$39, 999    145,718	<b>310</b> <input style="width: 50px;" type="text"/> \$40,000 – \$79,999    80,010	<b>315</b> <input style="width: 50px;" type="text"/> \$80,000 – \$119,999    15,583
	<b>320</b> <input style="width: 50px;" type="text"/> \$120,000 – \$159,999    4,700	<b>325</b> <input style="width: 50px;" type="text"/> \$160,000 – \$199,999    1,544	<b>330</b> <input style="width: 50px;" type="text"/> \$200,000 – \$249,999    814
	<b>335</b> <input style="width: 50px;" type="text"/> \$250,000 – \$299,999    450	<b>340</b> <input style="width: 50px;" type="text"/> \$300,000 – \$349,999    297	<b>345</b> <input style="width: 50px;" type="text"/> \$350,000 and over    382
<b>2</b>	(a) Enter the <b>number</b> of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period.	<b>370</b>	1,632,389
	(b) What was the total expenditure on compensation for part-time or part-year employees in the fiscal period?	<b>380</b>	\$ 23,358,614,979.00
<b>3</b>	What was the charity's total expenditure on all compensation in the fiscal period?	<b>390</b>	\$ 115,130,177,436.00

The information in this confidential data schedule is for the CRA's use but may be shared as permitted by law (e.g., with certain other government departments and agencies).

### 1. Information about Fundraisers

Please provide the name(s) and arm's length status of external fundraiser(s).

Name	At arm's length? Yes/No

### 2. Information about Donors Not Resident in Canada

Complete this schedule to report any donation of \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- A Canadian citizen, nor
- Employed in Canada, nor
- Carrying on business in Canada, nor
- A person having disposed of taxable Canadian property

Provide the name of the donor and the value of the donation in the chart below. You must also indicate whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual by placing a check mark in the appropriate box.

Name	Amount	Organization	Government	Individual
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Non-Cash Gifts

### Schedule 5

**1** Identify all types of non-cash gifts (gifts-in-kind) received for which a tax receipt was issued:

- |   |  |   |
|---|--|---|
| <b>500</b> <input type="checkbox"/> Artwork/wine/jewellery 2,924  | <b>525</b> <input type="checkbox"/> Ecological properties 52                                     | <b>550</b> <input type="checkbox"/> Publicly traded securities/mutual funds 1,843 |
| <b>505</b> <input type="checkbox"/> Building materials 1,440      | <b>530</b> <input type="checkbox"/> Life insurance policies 640                                  | <b>555</b> <input type="checkbox"/> Books (literature, comics) 1,611              |
| <b>510</b> <input type="checkbox"/> Clothing/furniture/food 4,893 | <b>535</b> <input type="checkbox"/> Medical equipment/supplies 614                               | <b>560</b> <input type="checkbox"/> Other 6,110                                   |
| <b>515</b> <input type="checkbox"/> Vehicles 489                  | <b>540</b> <input type="checkbox"/> Privately-held securities 114                                | <b>565</b> Specify: _____   |
| <b>520</b> <input type="checkbox"/> Cultural properties 286       | <b>545</b> <input type="checkbox"/> Machinery/equipment (including computers and software) 2,421 |   |

**2** Indicate the total eligible amount of tax-receipted non-cash gifts ..... **580** \$ 1,749,054,939.00

Was the financial information reported below prepared on an accrual or cash basis? . . . . . 4020 ☐ Accrual ☐ Cash

### Statement of financial position

Show figures to the nearest single dollar.

<b>Assets:</b>			<b>Liabilities:</b>		
Cash, bank accounts, and short-term investments. . .	4100	\$ 35,337,213,775.00	Accounts payable and accrued liabilities. . .	4300	\$ 30,974,826,888.00
Amounts receivable from non-arm's length parties. . .	4110	\$ 5,842,593,015.00	Deferred revenue. . . . .	4310	\$ 45,618,616,307.00
Amounts receivable from all others . . . . .	4120	\$ 21,524,320,269.00	Amounts owing to non-arm's length parties. .	4320	\$ 6,128,205,102.00
Investments in non-arm's length parties. . . . .	4130	\$ 2,809,976,076.00	Other liabilities . . . . .	4330	\$ 93,901,802,761.00
Long-term investments. . . . .	4140	\$ 58,327,494,353.00	<b>Total liabilities (add lines 4300 to 4330) . .</b>	<b>4350</b>	<b>\$ 176,707,043,507.00</b>
Inventories . . . . .	4150	\$ 1,858,127,771.00			
Land and buildings in Canada . . . . .	4155	\$ 163,292,222,640.00			
Other capital assets in Canada. . . . .	4160	\$ 65,227,699,307.00			
Capital assets outside Canada. . . . .	4165	\$ 541,667,081.00			
Accumulated amortization of capital assets . . . . .	4166	\$ -73,479,531,051.00	<b>Amount included in lines 4150, 4155, 4160,</b>		
Other assets. . . . .	4170	\$ 16,022,988,016.00	<b>4165 and 4170 not used in charitable</b>		
10 year gifts . . . . .	4180	\$ 6,058,795,814.00	<b>programs. . . . .</b>	<b>4250</b>	<b>\$ 13,059,221,369.00</b>
<b>Total assets (add lines 4100 to 4170) . . . . .</b>	<b>4200</b>	<b>\$ 301,327,820,542.00</b>			

### Statement of operations

<b>Revenue:</b>				
Total eligible amount of all gifts for which the charity issued tax receipts . . . . .	4500	\$ 13,867,060,684.00		
Total eligible amount of tax-receipted tuition fees . . . . .	5610	\$ 559,975,146.00		
Total amount of 10 year gifts received . . . . .	4505	\$ 739,542,373.00		
Total amount received from other registered charities . . . . .	4510	\$ 4,881,336,339.00		
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity . . . . .	4530	\$ 2,550,351,328.00		
Total revenue received from federal government. . . . .	4540	\$ 7,414,195,441.00		
Total revenue received from provincial/territorial governments . . . . .	4550	\$ 128,273,360,161.00		
Total revenue received from municipal/regional governments. . . . .	4560	\$ 9,567,710,901.00		
Total revenue received from all sources outside Canada . . . . .	4575	\$ 1,172,692,796.00		
Total interest and investment income received or earned . . . . .	4580	\$ 3,043,462,971.00		
<b>Gross proceeds</b> from disposition of assets . . . . .	4590	\$ 9,825,660,298.00		
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets). . . . .	4600	\$ 877,863,197.00		
Gross income received from rental of land and/or buildings . . . . .	4610	\$ 2,602,875,911.00		
Non tax-receipted revenues received for memberships, dues, and association fees . . . . .	4620	\$ 1,521,666,397.00		
Total non tax-receipted revenue from fundraising . . . . .	4630	\$ 2,598,510,122.00		
Total revenue from sale of goods and services (except to government) . . . . .	4640	\$ 16,953,792,416.00		
Other revenue not already included in the amounts above . . . . .	4650	\$ 16,425,822,398.00		
Specify type(s) of revenue included in the amount reported at 4650 (e.g., dividends) . . . . .	4655			
<b>Total revenue (add lines 4500, 4510 to 4580, and 4600 to 4650) . . . . .</b>	<b>4700</b>	<b>\$ 212,630,072,044.00</b>		

### Expenditures:

Advertising and promotion . . . . .	4800	\$ 1,176,028,121.00		
Travel and vehicle expenses . . . . .	4810	\$ 2,083,340,402.00		
Interest and bank charges . . . . .	4820	\$ 1,909,196,944.00		
Licences, memberships, and dues . . . . .	4830	\$ 389,298,135.00		
Office supplies and expenses. . . . .	4840	\$ 3,832,340,688.00		
Occupancy costs . . . . .	4850	\$ 8,165,228,725.00		
Professional and consulting fees . . . . .	4860	\$ 4,049,327,890.00		
Education and training for staff and volunteers . . . . .	4870	\$ 627,490,957.00		
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) . . . . .	4880	\$ 117,843,853,358.00		
Fair market value of all donated goods used in charitable programs . . . . .	4890	\$ 1,046,788,647.00		
Total cost of all purchased supplies and assets. . . . .	4891	\$ 15,379,232,536.00		

Amortization of capitalized assets . . . . .	4900	\$ 7,861,323,487.00
Total expenditure for research grants and scholarships as part of charitable programs . . . . .	4910	\$ 3,163,410,031.00
Other expenditures not included in the amounts above (excluding gifts to qualified donees) . . . . .	4920	\$32,858,934,292.00
Specify type(s) of expenditures included in the amount reported at 4920 <b>4930</b> . . . . .		
Total expenditures before gifts to qualified donees ( <b>add lines 4800 to 4920</b> ) . . . . .	4950	\$199,866,100,410.00

**Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. The total of lines 5000 to 5040 should equal line 4950.**

Total expenditures on charitable programs . . . . .	5000	\$159,959,783,611.00
Total expenditures on management and administration. . . . .	5010	\$18,900,150,208.00
Total expenditures on fundraising . . . . .	5020	\$ 2,353,173,622.00
Total expenditures on political activities, inside or outside Canada . . . . .	5030	\$ 67,044,146.00
Total other expenditures included in line 4950 . . . . .	5040	\$12,699,804,305.00
Total amount of gifts made to all qualified donees. . . . .	5050	\$ 6,325,947,018.00
<b>Total expenditures (add amounts from lines 4950 and 5050)</b> . . . . .	5100	\$ 205,946,015,569.00

## Other financial information

### Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds . . . . .	5500	\$ 283,318,105.00
• Enter the amount disbursed for the fiscal period for the specified purpose we have permitted. . . . .	5510	\$ 316,089,182.00

### Permission to reduce disbursement quota:

If the charity has received approval from the Charities Directorate to make a reduction to its disbursement quota, enter the amount for the fiscal period . . . . .

5750 \$ 9,902,933.00

### Property not used in charitable activities:

Enter the value of property not used for charitable activities or administration during:

• The 24 months before the <b>beginning</b> of the fiscal period . . . . .	5900	\$38,272,093,559.00
• The 24 months before the <b>end</b> of the fiscal period. . . . .	5910	\$41,088,515,023.00

## **Further information**

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful.

[Blumbergs' Directory on Transparency Related Articles](#)

[Blumbergs' Directory on Canadian charity statistics](#)

[Some questions to add to the T3010 Registered Charity Information Return](#)

[Mark Blumberg's submission to the Standing Committee on Finance on transparency](#)

[Canadian Charities and Free Transparency Tools - look before you donate your time or money](#)

[CRA publishes new web page on "How to get information about a charity"](#)

[New Transparency in Ontario for Non-Profits to be released in next few months](#)

[Finance Memo on Registered Charities - Political Activities, Foreign Funding and Transparency](#)

[Which Canadian Charities Spent Money on "political activities" and how much did they spend](#)

[So how much do Canadian charities receive from foreign sources according to the T3010 Returns?](#)

[Transparency - What can the Charities Directorate of CRA disclose about registered charities?](#)

[How accurate are the T3010 charity returns when it comes to political activities?](#)

[How to Decide Which Charity to Support](#)

If you are interested in more detailed information on the T3010 or customized analysis using the T3010 and other datasets you should contact Steven Ayer at Common Good Strategies. <http://goodstrategy.ca/> Steven is extremely knowledgeable about the T3010 and its uses.

## Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at: <http://www.cra-arc.gc.ca/charities/> As well, Imagine Canada has a website with a tremendous amount of T3010 information at [www.charityfocus.ca](http://www.charityfocus.ca)

- 1) The data in this note is based on the 2011 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA not every charity may have filed their T3010 or been inputted yet.
- 2) Registered charities complete the T3010 and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act* (Canada), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers the likelihood of a significant inaccuracy in their T3010 filings is great.
- 4) The T3010s are filed with CRA and in many cases needs to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which can eliminate most processing errors on CRA's part. Canadian charities still cannot electronically file the T3010.
- 5) In some cases those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organizations knows that it has substantial fundraising or political expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.
- 7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in [Guide Completing the Registered Charity Information Return \(T-4033\)](#) and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP) and many not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information.
- 8) Some questions on the T3010 or more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable like value of receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every

[www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca)

charity and if a charity makes a mistake the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand some numbers like political expenditures by Canadian charities are often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture.

9) The T3010 asks certain questions. Many important questions are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient or worthwhile to support is prone to failure. We have established a website at [www.smartgiving.ca](http://www.smartgiving.ca) which discusses in detail questions donors may want to ask before donating to charity.

*Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. To find out more about legal services that Blumbergs provides to charities and non-profits please visit [www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca) or [www.globalphilanthropy.ca](http://www.globalphilanthropy.ca)*

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