



Blumbergs' Snapshot of the Canadian Charity Sector 2016

By Mark Blumberg and Maddy Sawyer (October 6, 2018)

We recently reviewed the T3010 Registered Charity Information Return database for 2016 as part of the Sean Blumberg Transparency Project. The database covers about 84,500 of the 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by July 2018.

This article provides a snapshot of the registered charity sector based on the 2016 T3010 filings. We have completed Blumbergs' Snapshots of the Canadian Charity Sector for 2010, 2011, 2012, 2013, 2014 and 2015 as well. Keep in mind that these statistics only relate to registered charities under the *Income Tax Act* (Canada) and not to the 80,000 -100,000 non-profits which are not registered charities and for which CRA is not permitted to release information. In the 2014 Federal Budget, the Conservative government proposed reviewing the transparency requirements for non-profits and hopefully one day we will see greater transparency on the non-profit sector. Here is my most recent [submission to the Federal government](#) calling for greater transparency with non-profits and charities.

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$261 billion and expenditures of about \$252 billion.

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.

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 has been releasing

information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

Some of the highlights of the Blumbergs' Snapshot of the Canadian Charity Sector 2016 include:

- 84,457 registered charities filed their T3010 in Canada out of approximately 86,000 charities
- \$261 billion in total revenue for Canadian charities and total expenditures of \$252 billion.
- Government revenue totaled \$177 Billion including from the federal government (\$7.3 Billion), provincial governments (\$159.5 Billion) and municipal/regional governments (\$10.2 billion)
- 76,894 identified themselves as active and 6,046 as inactive
- 29,837 made gifts to other charities or qualified donees during their 2016 fiscal year
- 5,097 conducted activities outside of Canada and spent over \$3.68 billion outside of Canada
- 156 Canadian charities received funds from CIDA/DFATD
- 2,877 identified having contractual relationships with foreign intermediaries, 1,434 charities identified that employees conducted activities outside of Canada and 2,980 had volunteers conducting foreign activities.
- \$2.3 Billion was received by Canadian charities from outside of Canada
- 556 identified carrying on political activities
- \$27 million was spent by Canadian charities on political activities
- the most common method of political activity is staff using the website or social media. (see the new schedule 7 with information on political activities)
- 40,150 identified having employment expenses while 43,596 did not have any employment expenses
- \$142 Billion was spent by Canadian charities on salaries and other compensation expenditures
- \$16.6 Billion in official donation receipts were issued by Canadian registered charities

Registered Charity Information Return

Protected B when completed

Section A: Identification

- To help you fill out this form, refer to Guide T4033 (16), *Completing the Registered Charity Information Return*. It can be found at www.cra.gc.ca/E/pub/tg/t4033.
- 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 website, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (for example, with certain other government departments and agencies).

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name:

84,457

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

R R

4. Web address (if applicable):

30,913

A1 Was the charity in a subordinate position to a parent organization? **1510** Yes No
 If yes, give the name and BN/registration number of the organization. **12,638** **68,561**

Name:	BN (if applicable)
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A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No
887 **82,437**

A3 Is your charity designated as a public foundation or private foundation? **1600** Yes No
 If yes, you must complete Schedule 1, *Foundations*. Refer to Form TF725, *Registered Charity Basic Information Sheet*, to confirm the designation.
 (Form TF725 is part of the return.) **10,278** **72,513**

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, *Directors/Trustees and Like Officials Worksheet*. Only the **public** information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** Yes No
 If no, explain why in the "Ongoing programs" space below at C2. **76,894** **6,046**

C2 In the space below, describe all **ongoing** and **new** charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that 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 activities, for example, number of volunteers and/or hours. **Do not** include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs:

78,520

New programs:

14,073

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the *Income Tax Act*.

C3	Did the charity make gifts or transfer funds to qualified donees or other organizations?.....	2000	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes, you must complete Form T1236, <i>Qualified Donees Worksheet/Amounts Provided to Other Organizations</i> .	29,837		54,326
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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes, you must complete Schedule 2, <i>Activities Outside Canada</i> .	5,097		78,994

C5 Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities?.....	556	83,233
	2400	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, you must complete Schedule 7, <i>Political Activities</i> .		
(b) Total amount spent by the charity on these political activities.	5030	\$ 27,223,227.00
(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. 5031 \$ 2,755,076.00		
(d) Total amount received from outside Canada that was directed to be spent on political activities.	5032	\$ 973,753.00

If you entered an amount on line 5032 you must complete Schedule 7, *Political Activities*, Table 3.

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:

2500 <input type="checkbox"/> Advertisements/print/ radio/TV commercials 9,553	2570 <input type="checkbox"/> Sales 12,846	2620 <input type="checkbox"/> Telephone/TV solicitations 1,747
2510 <input type="checkbox"/> Auctions 6,236	2575 <input type="checkbox"/> Internet 8,067	2630 <input type="checkbox"/> Tournament/sporting events 5,090
2530 <input type="checkbox"/> Collection plate/boxes 19,936	2580 <input type="checkbox"/> Mail campaigns 9,436	2640 <input type="checkbox"/> Cause-related marketing 1,225
2540 <input type="checkbox"/> Door-to-door solicitation 1,330	2590 <input type="checkbox"/> Planned-giving programs 4,862	2650 <input type="checkbox"/> Other 11,481
2550 <input type="checkbox"/> Draws/lotteries 7,045	2600 <input type="checkbox"/> Targeted corporate donations/sponsorships 10,996	2660 <input type="checkbox"/> Specify: _____
2560 <input type="checkbox"/> Fundraising dinners/galas/concerts 19,062	2610 <input type="checkbox"/> Targeted contacts 10,431	

1,159 81,877

C7 Did the charity pay external fundraisers?

If yes, you must complete the following lines, and complete Schedule 4, *Confidential Data*, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity.....	5450	\$ 474,603,240.00
(b) Enter the amounts paid to and/or retained by the fundraisers.	5460	\$ 108,930,880.00
(c) Tick the method of payment to the fundraiser:		

2730 <input type="checkbox"/> Commissions 310	2750 <input type="checkbox"/> Finder's fee 13	2770 <input type="checkbox"/> Honoraria 74
2740 <input type="checkbox"/> Bonuses 9	2760 <input type="checkbox"/> Set fee for services 615	2780 <input type="checkbox"/> Other 132
2790 <input type="checkbox"/> Specify: _____		

(d) Did the fundraiser issue tax receipts on behalf of the charity?	2800	<input type="checkbox"/> Yes <input type="checkbox"/> No
	1,727	21,223

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 expenses)?.....

3200 <input type="checkbox"/> Yes	<input type="checkbox"/> No
5,628	78,220

C9 Did the charity incur any expenses for compensation of employees during the fiscal period?

If yes, you must complete Schedule 3, *Compensation*.

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:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

If yes, you must complete Schedule 4, *Confidential Data*, Table 2, for each donation of \$10,000 or more.

C11	Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts?	4000	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If yes , you must complete Schedule 5, <i>Gifts in kind</i> .		12,315	71,441
C12	Did the charity acquire a non-qualifying security?.....	5800	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			42	83,860
C13	Did the charity allow any of its donors to use any of its property? (except for permissible uses).....	5810	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			56	83,830
C14	Did the charity issue any of its tax receipts for donations on behalf of another organization?.....	5820	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			634	83,229
C15	Did the charity have direct partnership holdings at any time during the fiscal period?.....	5830	<input type="checkbox"/> Yes	<input type="checkbox"/> No
			179	80,557

Section D: Financial information

Fill out either Section D or Schedule 6, *Detailed financial information*.

Skip this section if any of the following applies to the charity:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1	Was the financial information reported below prepared on an accrual or cash basis?	4020	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
			50,348	27,684

D2 Summary of financial position:

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

Did the charity own land and/or buildings?

6,147 20,222
 Yes No

Total assets (including land and buildings).....

4050 \$ 410,228,769,094.00

Total liabilities

4200 \$ 225,540,564,929.00

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons?.....

4350
4400 Yes No
763 24,993

D3 Revenue:

Did the charity issue tax receipts for gifts?.....

4490 20,150 6,624
 Yes No

If **yes**, enter the total eligible amount of all gifts for which the charity issued tax receipts

4500 \$ 16,590,330,678.00

Total amount of 10 year gifts received

4505 \$ 5,416,131,395.00

Total amount received from other registered charities

4510 \$ 6,591,922,628.00

Total other gifts received for which a tax receipt was **not** issued by the charity
(excluding amounts at lines 4575 and 4630)

4530 \$ 3,031,948,956.00

Did the charity receive any revenue from any level of government in Canada?.....

4565 Yes No
5,365 19,895

If **yes**, total amount received

4570 \$ 126,523,971.00

Total tax-receipted revenue from all sources outside of Canada
(government and non-government).....

4571 \$ 141,298,915.00

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government).....

4575 \$ 2,090,414,484.00

Total **non** tax-receipted revenue from fundraising

4630 \$ 2,870,662,910.00

Total revenue from sale of goods and services (except to any level of government in Canada)

4640 \$ 22,595,236,212.00

Other revenue not already included in the amounts above

4650 \$ 19,957,310,172.00

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650).....

4700 \$ 261,892,620,919.00

D4 Expenditures:

Professional and consulting fees

4860 \$ 4,953,780,074.00

Travel and vehicle expenses

4810 \$ 2,328,312,939.00

All other expenditures not already included in the amounts above (excluding gifts to qualified donees).....

4920 \$ 42,276,415,317.00

Total expenditures (excluding gifts to qualified donees) **(add lines 4860, 4810, and 4920)**

4950 \$ 244,926,569,051.00

Of the amount at line 4950:

(a) Total expenditures on charitable activities

5000 \$ 188,695,959,005.00

(b) Total expenditures on management and administration.....

5010 \$ 20,959,328,157.00

Total amount of gifts made to all qualified donees.....

5050 \$ 7,935,352,562.00

Total expenditures (add lines 4950 and 5050)

5100 \$ 252,846,277,592.00

Section E: Certification

This return **must** be signed by a person 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 (print):	Signature:	
Position in charity:	Date:	Telephone number:

Section F: Confidential data

F1 Enter 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
Complete street address		
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

Name:		
Company name (if applicable):		
Complete street address:		
City, province or territory, and postal code:		
Telephone number:	Is this the same individual who certified in Section E?	
		<input type="checkbox"/> Yes <input type="checkbox"/> No

Checklist

A charity's complete annual information return includes:

- Form T3010, *Registered Charity Information Return*, and all applicable schedules;
- Form TF725, *Registered Charity Basic Information Sheet*;
- a copy of the charity's financial statements;
- Form T1235, *Directors/Trustees and Like Officials Worksheet*;
- Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*, or Form RC232, *Ontario Corporations Information Act Annual Return* (if applicable);
- Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations* (if applicable); and
- Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations* (if applicable).

If financial statements are not included, your charity's **registration may be revoked**.

Foundations**Schedule 1**

1	Did the foundation acquire control of a corporation?.....	100	<input type="checkbox"/> Yes	<input type="checkbox"/> No
41			26,782	
2	Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities?.....	110	<input type="checkbox"/> Yes	<input type="checkbox"/> No
72			26,384	
For private foundations only:				
3	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	<input type="checkbox"/> Yes	<input type="checkbox"/> No
67			17,135	
4	Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period?	130	<input type="checkbox"/> Yes	<input type="checkbox"/> No
85	If yes, you must complete and attach Form T2081, <i>Excess Corporate Holdings Worksheet</i> .			17,054

Activities outside Canada**Schedule 2**

For more information about carrying on activities outside of Canada, go to www.cra.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html.

1	Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees	200	\$ 3,681,520,680.00
2	Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)?	2,877	27,965
210		<input type="checkbox"/> Yes	<input type="checkbox"/> No

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 country codes at the end of Schedule 2, enter the code where the activities were carried out.	Amount (\$) Show amounts to the nearest Canadian dollar

3 Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.

4	Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)?	220	<input type="checkbox"/> Yes	<input type="checkbox"/> No
230	If yes, what was the total amount the charity spent under this arrangement?.....		\$ 523,240,802.00	
5	Were any of the charity's activities outside of Canada carried out by employees of the charity?.....	240	<input type="checkbox"/> Yes	<input type="checkbox"/> No
1,434			24,758	
6	Were any of the charity's activities outside of Canada carried out by volunteers of the charity?	250	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2,980			23,217	
7	Is the charity exporting goods as part of its charitable activities?	260	<input type="checkbox"/> Yes	<input type="checkbox"/> No
369			25,935	

If yes, list the items being exported, their value (in Canadian dollars), their destination and the country code.

Item	Value	Destination (city/region)	Country code

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Columbia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

QS-Other countries in Africa

QR-Other countries in Asia and Oceania

QM-Other countries in Central and South America

QP-Other countries in Europe

QO-Other countries in the Middle East

QN-Other countries in North America

1	(a) Enter the number 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. Do not enter a dollar amount.			300	1,839,018							
	(b) For the ten (10) highest compensated, permanent, full-time positions enter the number of positions that are within each of the following annual compensation categories. Do not tick the boxes, use numbers.											
	305	<input type="checkbox"/>	\$1 – \$39,999	89,365	310	<input type="checkbox"/>	\$40,000 – \$79,999	73,595	315	<input type="checkbox"/>	\$80,000 – \$119,999	18,839
	320	<input type="checkbox"/>	\$120,000 – \$159,999	5,933	325	<input type="checkbox"/>	\$160,000 – \$199,999	2,344	330	<input type="checkbox"/>	\$200,000 – \$249,999	1,299
	335	<input type="checkbox"/>	\$250,000 – \$299,999	584	340	<input type="checkbox"/>	\$300,000 – \$349,999	3,133	345	<input type="checkbox"/>	\$350,000 and over	554
2	(a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period.			370	2,093,824							
	(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period.			380	\$ 31,238,899,666.00							
3	Total expenditure on all compensation in the fiscal period.			390	\$ 142,561,793,965.00							

Confidential data

Schedule 4

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

1. Information about fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name	At arm's length? Yes/No

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$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.

Enter the name of each donor and the value of the gift in the chart below. Tick whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name	Value	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"/>

Gifts in kind

Schedule 5

1 Tick all types of gifts in kind received for which a tax receipt was issued:

500	<input type="checkbox"/>	Artwork/wine/jewellery	2,709	525	<input type="checkbox"/>	Ecological properties	49	550	<input type="checkbox"/>	Publicly traded securities/ commodities/mutual funds	2,141
505	<input type="checkbox"/>	Building materials	1,338	530	<input type="checkbox"/>	Life insurance policies	657	555	<input type="checkbox"/>	Books	1,371
510	<input type="checkbox"/>	Clothing/furniture/food	4,790	535	<input type="checkbox"/>	Medical equipment/supplies	584	560	<input type="checkbox"/>	Other	6,509
515	<input type="checkbox"/>	Vehicles	475	540	<input type="checkbox"/>	Privately-held securities	133	565	<input type="checkbox"/>	Specify:	_____
520	<input type="checkbox"/>	Cultural properties	258	545	<input type="checkbox"/>	Machinery/equipment/ computers/software	2,111				

2 Enter the total amount of tax-receipted gifts in kind.

580 \$ 2,735,869,880.00

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash
50,348 **27,684**

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:

Cash, bank accounts, and short-term investments	4100	\$ 47,633,416,974.00
Amounts receivable from non-arm's length persons	4110	\$ 8,927,376,888.00
Amounts receivable from all others	4120	\$ 24,965,823,779.00
Investments in non-arm's length persons	4130	\$ 1,945,649,857.00
Long-term investments	4140	\$ 96,516,238,789.00
Inventories	4150	\$ 2,131,457,760.00
Land and buildings in Canada	4155	\$ 239,091,823,880.00
Other capital assets in Canada	4160	\$ 85,373,716,662.00
Capital assets outside Canada	4165	\$ 262,603,224.00
Accumulated amortization of capital assets	4166	\$ -115,850,382,068.00
Other assets	4170	\$ 19,251,069,794.00
10 year gifts.....	4180	\$ 10,188,246,667.00
Total assets (add lines 4100 to 4170)	4200	\$410,228,769,094.00

Liabilities:

Accounts payable and accrued liabilities	4300	\$ 35,111,450,273.00
Deferred revenue	4310	\$ 76,406,626,834.00
Amounts owing to non-arm's length persons	4320	\$ 10,252,094,655.00
Other liabilities	4330	\$ 104,255,968,269.00
Total liabilities (add lines 4300 to 4330)	4350	\$ 225,540,564,929.00
Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250	\$ 20,590,141,065.00

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity issued tax receipts.....		4500	\$ 16,590,330,678.00
Total eligible amount of tax-receipted tuition fees		5610	\$ 700,716,845.00
Total amount of 10 year gifts received.....		4505	\$ 5,416,131,395.00
Total amount received from other registered charities		4510	\$ 6,591,922,628.00
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630).....		4530	\$ 3,031,948,956.00
Total revenue received from federal government.....		4540	\$ 7,288,979,002.00
Total revenue received from provincial/territorial governments		4550	\$ 159,574,241,185.00
Total revenue received from municipal/regional governments		4560	\$ 10,230,570,014.00
Total tax-receipted revenue from all sources outside of Canada (government and non-government)		4571	\$ 141,298,915.00
Total non tax-receipted revenue from all sources outside Canada (government and non-government)		4575	\$ 2,090,414,484.00
Total interest and investment income received or earned.....		4580	\$ 3,541,644,782.00
Gross proceeds from disposition of assets		4590	\$ 10,258,528,710.00
Net proceeds from disposition of assets (show a negative amount with brackets)			
Gross income received from rental of land and/or buildings		4600	\$ 1,777,018,943.00
Total non tax-receipted revenues received for memberships, dues and association fees		4610	\$ 3,274,589,226.00
Total non tax-receipted revenue from fundraising		4620	\$ 2,454,450,943.00
Total revenue from sale of goods and services (except to any level of government in Canada)		4630	\$ 2,870,662,910.00
Other revenue not already included in the amounts above.....		4640	\$ 22,595,236,212.00
Specify type(s) of revenue included in the amount reported at 4650	4655		\$ 19,957,310,172.00
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)		4700	\$ 261,892,620,919.00

Expenditures:

Advertising and promotion	4800	\$ 1,294,172,678.00
Travel and vehicle expenses.....	4810	\$ 2,328,312,939.00
Interest and bank charges.....	4820	\$ 2,475,968,804.00
Licences, memberships, and dues	4830	\$ 545,877,685.00
Office supplies and expenses.....	4840	\$ 3,640,076,215.00
Occupancy costs	4850	\$ 10,280,151,419.00
Professional and consulting fees	4860	\$ 4,953,780,074.00
Education and training for staff and volunteers	4870	\$ 3,595,056,559.00
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$ 141,994,991,196.00
Fair market value of all donated goods used in charitable activities	4890	\$ 1,114,374,789.00
Purchased supplies and assets	4891	\$ 17,815,954,928.00
Amortization of capitalized assets	4900	\$ 10,314,069,286.00
Research grants and scholarships as part of charitable activities	4910	\$ 3,569,603,537.00
All other expenditures not included in the amounts above (excluding gifts to qualified donees).....	4920	\$ 42,279,415,317.00
Specify type(s) of expenditures included in the amount reported at 4920.....	4930	
Total expenditures before gifts to qualified donees (add lines 4800 to 4920).....	4950	\$ 244,926,569,051.00

Of the amounts at lines 4950 and 5031 (reported at C5 Political Activities (c)):

(a) Total expenditures on charitable activities.....	5000	\$ 188,695,959,005.00
(b) Total expenditures on management and administration	5010	\$ 20,959,328,157.00
(c) Total expenditures on fundraising	5020	\$ 2,615,702,028.00
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b).....	5030	\$ 27,223,227.00
(e) Total other expenditures included in line 4950.....	5040	\$ 19,534,711,414.00
Total amount of gifts made to all qualified donees	5050	\$ 7,935,352,562.00
Total expenditures (add lines 4950 and 5050).....	5100	\$ 252,846,277,592.00

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	\$ 263,616,055.00
• Enter the amount disbursed for the fiscal period for the specified purpose.....	5510	\$ 136,562,711.00

Permission to reduce disbursement quota:

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

5750 \$ 46,155,417.00

Property not used in charitable activities:

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

• The 24 months before the beginning of the fiscal period	5900	\$ 70,323,955,443.00
• The 24 months before the end of the fiscal period	5910	\$ 75,854,648,868.00

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

1 Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes.

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2 Identify the way the charity participated in or carried out political activities during the fiscal period.

		Resources used Tick all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/> 250	<input type="checkbox"/> 105	<input type="checkbox"/> 87	<input type="checkbox"/> 21
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/> 247	<input type="checkbox"/> 171	<input type="checkbox"/> 113	<input type="checkbox"/> 20
Publications (printed or electronic)	702	<input type="checkbox"/> 226	<input type="checkbox"/> 116	<input type="checkbox"/> 119	<input type="checkbox"/> 22
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/> 223	<input type="checkbox"/> 184	<input type="checkbox"/> 61	<input type="checkbox"/> 16
Petitions, boycotts (calls to action)	704	<input type="checkbox"/> 174	<input type="checkbox"/> 129	<input type="checkbox"/> 36	<input type="checkbox"/> 15
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/> 195	<input type="checkbox"/> 156	<input type="checkbox"/> 51	<input type="checkbox"/> 17
Internet (website, social media (Twitter, YouTube))	706	<input type="checkbox"/> 298	<input type="checkbox"/> 143	<input type="checkbox"/> 88	<input type="checkbox"/> 25
Gifts to qualified donees for political activities	707	<input type="checkbox"/> 9	<input type="checkbox"/> 6	<input type="checkbox"/> 38	<input type="checkbox"/> 1
Other (specify):	708	<input type="checkbox"/> 58	<input type="checkbox"/> 45	<input type="checkbox"/> 36	<input type="checkbox"/> 6

Funding from outside of Canada for political activities

3 If the charity entered an amount on line 5032, complete the fields below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2). For more information on how to complete this table, see Guide T4033 (15).

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: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities.html>. As well, Blumbergs also maintains Canada's largest charity information portal at www.charitydata.ca with up to 15 years information on every Canadian registered charity. The portal is free and the aim is to increase transparency in the Canadian charity sector.

- 1) The data in this note is based on the 2016 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. CRA has a Charities IT Modernization Project (CHAMP) and it is hoped that by June 2019 Canadian registered charities will have the option of filing their T3010s online.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization 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 often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by

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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 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every 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. With the 2012 numbers, the top 6 organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article "[Did the University of Windsor spend \\$285 million on political activities in 2012](#)". For the 2013 political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million.

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 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 or www.globalphilanthropy.ca For information on Canadian charities also see www.charitydata.ca and www.smartgiving.ca

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.

www.canadiancharitylaw.ca

Further information

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful including our Blumbergs' Directory on [Transparency](#):

[Blumbergs' Snapshot of the Canadian Charity Sector 2015](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2014](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2013](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2012](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2011](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2010](#)

[Blumbergs' Snapshot of the BC Charity Sector 2012](#)

[Blumbergs Canadian Charity Sector Snapshot 2011 - understanding the charity sector through the T3010](#)

[Blumbergs Canadian Charity Sector Snapshot 2010 -a little more perspective on the sector](#)

[Blumbergs' Snapshot of the Ontario Charity Sector 2011](#)

[Blumbergs' Snapshot of the Alberta Charity Sector 2012](#)

[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](#)

www.canadiancharitylaw.ca

[Community Foundations of Canada 2013 Conference in Winnipeg -some interesting stats](#)

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

[CRA releases new T3010 \(13\) for registered charities with fiscal year ends after January 1, 2013](#)

[List of Ontario Non-Profit Corporations finally revealed for the first time](#)

[Who are the Canadian environmental charities?](#)

[Which Canadian Registered Charities Received the Most Money from Municipal Governments in 2012?](#)

[Which Canadian Registered Charities Received the Most Money from Provincial Governments in 2012?](#)

[Which Charities Received the Most Money from the Federal Government – 2012?](#)

[Largest Gifts from Canadian Charities to other Qualified Donees - 2012](#)

[Which Canadian Private Foundations had the largest total expenditures in 2013-2015?](#)

[More from the T3010-13 on political activities](#)

[Latest statistics on “abusive charity gifting tax schemes”](#)

[Some simple and free steps to increase your Canadian registered charity’s transparency](#)

[CRA released it’s 2018 T3010 annual return form for Canadian registered charities](#)

[Corporations Canada has made a giant leap forward in increasing transparency of Federal corporations](#)

[Top Canadian Charity Law Issues by Mark Blumberg – For Charity Village – March 2018](#)

[Key statistics on Canada’s charity and non-profit sector](#)

[CRA Responds to Questions at Blumbergs’ Canadian Charity Law Institute on CHAMP](#)