



Which charities spent the most on political activities in 2013?

By Mark Blumberg (November 23, 2014)

CRA has posted the T3010 Registered Charity Information Returns for 82,000 of the 86,000 Canadian registered charities. About 477 Canadian registered charities identified conducting political activities whether by volunteer, staff or spending funds.

We have discussed the challenges and issues around reporting on political activities in many blogs but especially "[How accurate are the T3010 charity returns when it comes to political activities?](#)".

In the chart, we look at Canadian registered charities who answered "yes" to question C5 (line 2400) "**Did the charity carry on political activities during the fiscal period?**" Then we note (Line 5030) "**the total amount spent by the charity on these activities?**" Then the final column notes the amount spent by these charities on charitable activities to give a sense of the size of the charity and the proportion of expenditures that are charitable in comparison to political activities.

	Name of Canadian Registered Charity	Province	Did you carry out political activities (Line 2400)	Enter the total amount spent by the charity on these activities? (Line 5030)	Total Expenditure on Charitable Activities (Line 5000)
1.	WORLD VISION CANADA-VISION MONDIALE CANADA	ON	Y	\$1,163,860.00	\$311,722,502.00
2.	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	QC	Y	\$1,120,491.00	\$16,435,548.00
3.	FEDERATION OF CANADIAN MUNICIPALITIES - FEDERATION CANADIENNE DES MUNICIPALITÉS	ON	Y	\$947,300.00	\$27,012,900.00
4.	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	ON	Y	\$934,311.00	\$41,711,402.00
5.	UNITED ISRAEL APPEAL OF CANADA INC	ON	Y	\$875,553.00	\$59,563,995.00
6.	Organisation Catholique Canadienne pour le Développement et la Paix	QC	Y	\$865,139.00	\$21,228,650.00
7.	ASSOCIATION OF UNIVERSITIES & COLLEGES OF CANADA	ON	Y	\$697,300.00	\$29,686,000.00
8.	THE UNITED CHURCH OF CANADA	ON	Y	\$669,793.00	\$26,797,920.00
9.	UNITED JEWISH APPEAL OF GREATER TORONTO	ON	Y	\$458,400.00	\$212,267.00
10	PARKINSON SOCIETY CANADA/SOCIETE	ON	Y	\$423,475.00	\$3,309,057.00

	Name of Canadian Registered Charity	Province	Did you carry out political activities (Line 2400)	Enter the total amount spent by the charity on these activities? (Line 5030)	Total Expenditure on Charitable Activities (Line 5000)
	PARKINSON CANADA				
11	THE DAVID SUZUKI FOUNDATION	BC	Y	\$409,301.00	\$6,063,784.00
12	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	NS	Y	\$391,125.00	\$2,042,800.00
13	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	BC	Y	\$346,281.00	\$15,900,607.00
14	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	NB	Y	\$312,032.00	\$2,782,864.00
15	ALZHEIMER SOCIETY OF B.C.	BC	Y	\$308,183.00	\$3,892,865.00
16	VANCOUVER FOUNDATION	BC	Y	\$299,237.00	
17	AMNESTY INTERNATIONAL CANADIAN SECTION (ENGLISH SPEAKING)	ON	Y	\$286,452.00	\$6,913,129.00
18	INTER PARES	ON	Y	\$282,827.00	\$3,898,500.00
19	FAMILY SERVICE TORONTO	ON	Y	\$266,737.00	\$29,350,665.00
20	CANADIAN CANCER SOCIETY / SOCIÉTÉ CANADIENNE DU CANCER	AB	Y	\$244,780.00	\$5,046,959.00

Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access on the CRA website directly information on each Canadian registered charity at:

<http://www.cra-arc.gc.ca/charities/>

As well, Imagine Canada has a website with some T3010 information at www.charityfocus.ca

- 1) The data in this note is based on the 2013 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end some 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, who may have limited language skills, and who may not have easy access to the correct information and are often in a hurry to file the form to avoid deregistration. In the case of larger institutions who would generally be those who are hiring people with higher salaries the likelihood is greater than the average that the information will be accurately prepared by the institution and its accountants or finance staff.
- 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 will eliminate most processing error 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 organization knows that it has substantial fundraising or political expenses but chooses to put them under charitable etc. 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 completed according to guidance provided by the CRA in a Guide (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 sometimes add further information.
- 8) 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.

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