



## **Breakdown of Data on CRA Categories for the Canadian Registered Charity Sector**

By Mark Blumberg and Henri Pasha (Updated May 22, 2024)

We recently reviewed the Canadian registered charities contained on the T3010 Registered Charity Information Return for 2021. The database was prepared by the Charities Directorate of CRA in February 2023 and covers about 84,000 charities.

The Canadian charity sector is divided by the CRA into four heads of charity, 30 categories, which are then further divided into 252 sub-categories. Below, we've compiled significant sums from all the charities' T3010 filings and split them into their respective categories.

Often people look at the total charity sector, which is quite large, and then wonder about the relative size of different subsectors. Although we have only looked at the categories in total, we will be doing work to explore some of the sub-categories in the future. At the end of this article below, is a list of all of the categories and sub-categories that CRA uses.

If one is interested in a particular category or sub-category, you can do some sorting on the [CharityData.ca](http://CharityData.ca) website. For example, you could search the category of "Support of Schools or Education" or the subcategory of "School Councils (Parent-Teacher Association)". You can further sort by which organization had the largest revenue or you could sort by largest asset base, etc.

It's important to note that the categorization system is far from perfect, so the insight it provides may be limited. Many charities and organizations are involved in a wide range of charitable activities, yet they are assigned by CRA only one category. This is more problematic for some categories than others.

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.

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

### Summary Chart

Category	Number of Charities	Total assets	Total Liabilities	Received Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
<b>Category 1 - Organizations Relieving Poverty</b>	<b>11,222</b>	\$ 70,314,645,941	\$ 15,943,808,148	\$ 1,934,232,671	\$ 23,619,261,036	\$ 16,705,310,013	\$ 22,599,530,631	\$ 13,022,698,846
<b>Category 2 - Foundations Relieving Poverty</b>	<b>14</b>	\$ 4,854,170	\$ 20,158	\$ 1,007,097	\$ 1,325,732	\$ 285,917	\$ 400,916	\$ -
<b>Category 10 - Teaching Institutions</b>	<b>3188</b>	\$ 197,980,147,516	\$ 125,102,286,586	\$ 1,515,572,308	\$ 100,764,192,704	\$ 66,139,268,803	\$ 95,078,612,475	\$ 73,708,452,845

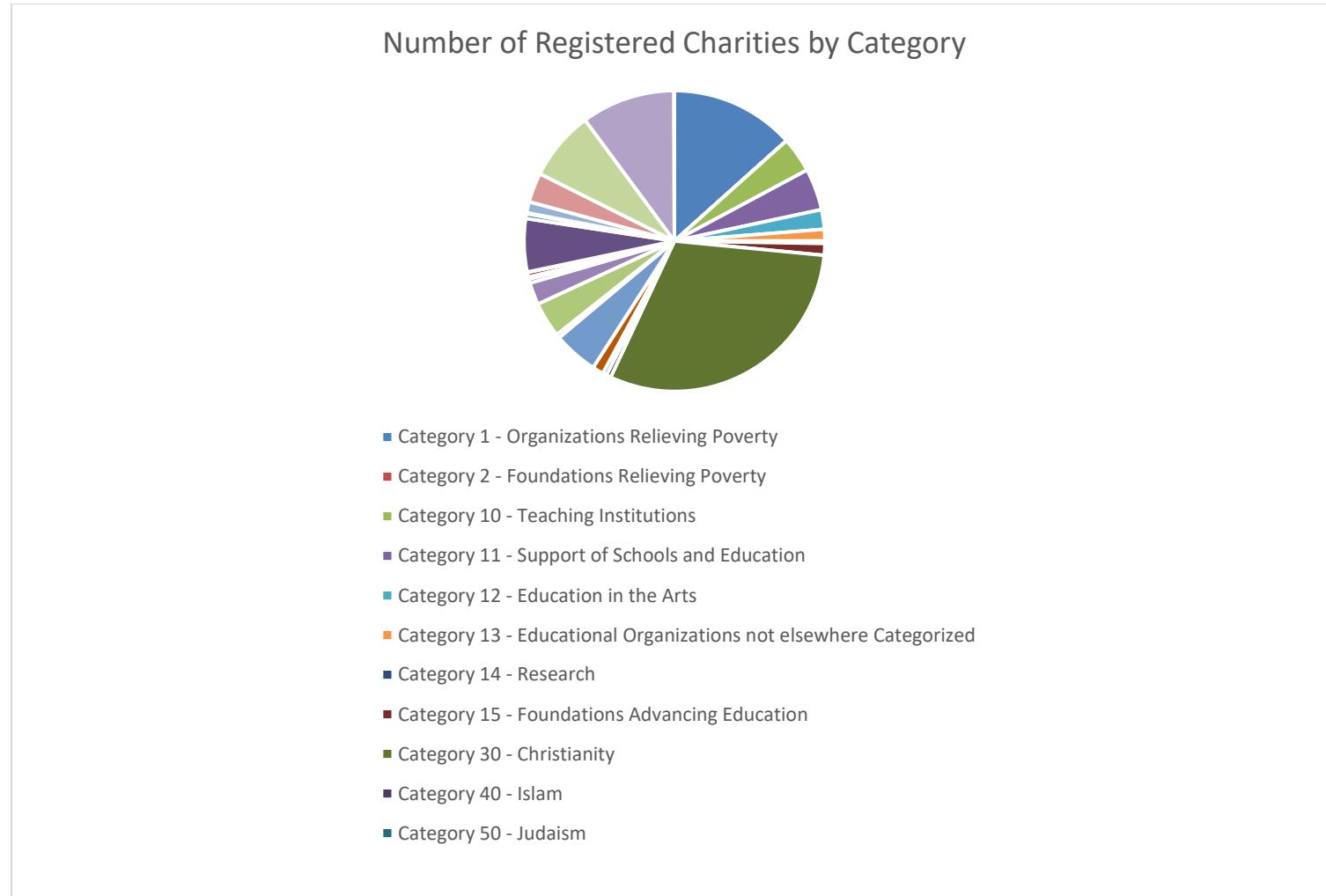
Category	Number of Charities	Total assets	Total Liabilities	Received Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
<b>Category 11 - Support of Schools and Education</b>	<b>3758</b>	\$ 15,970,553,712	\$ 10,222,303,631	\$ 238,608,431	\$ 6,595,225,511	\$ 3,482,955,170	\$ 6,052,299,508	\$ 3,505,666,227
<b>Category 12 - Education in the Arts</b>	<b>1764</b>	\$ 586,313,103	\$ 326,779,472	\$ 34,822,749	\$ 413,013,170	\$ 235,787,523	\$ 351,591,202	\$ 166,131,227
<b>Category 13 - Educational Organizations not elsewhere Categorized</b>	<b>1048</b>	\$ 5,446,369,835	\$ 3,549,146,229	\$ 35,541,937	\$ 3,069,353,385	\$ 1,091,744,330	\$ 2,883,177,049	\$ 2,015,781,324
<b>Category 14 - Research</b>	<b>222</b>	\$ 825,512,663	\$ 432,796,507	\$ 13,717,963	\$ 397,830,015	\$ 301,777,007	\$ 343,642,129	\$ 156,205,607
<b>Category 15 - Foundations Advancing Education</b>	<b>1057</b>	\$ 8,455,824,685	\$ 993,950,443	\$ 503,874,833	\$ 2,318,272,915	\$ 688,693,494	\$ 1,460,966,028	\$ 407,117,300

Category	Number of Charities	Total assets	Total Liabilities	Received Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
<b>Category 30 - Christianity</b>	<b>25576</b>	\$ 43,774,748,101	\$ 7,567,359,015	\$ 4,823,156,598	\$ 9,020,332,435	\$ 4,109,334,376	\$ 7,349,324,568	\$ 3,076,267,970
<b>Category 40 - Islam</b>	<b>422</b>	\$ 1,291,706,353	\$ 350,895,920	\$ 184,990,140	\$ 332,465,870	\$ 141,281,485	\$ 208,253,277	\$ 83,726,245
<b>Category 50 - Judaism</b>	<b>363</b>	\$ 822,354,392	\$ 234,231,291	\$ 148,177,144	\$ 269,980,006	\$ 142,125,490	\$ 219,155,315	\$ 98,791,820
<b>Category 60 - Other Religions</b>	<b>996</b>	\$ 1,846,463,978	\$ 499,081,017	\$ 127,388,873	\$ 297,495,771	\$ 88,497,685	\$ 152,282,776	\$ 37,481,516
<b>Category 70 - Support of Religion</b>	<b>4036</b>	\$ 10,155,753,479	\$ 2,556,780,997	\$ 1,060,903,524	\$ 4,375,679,003	\$ 2,693,474,012	\$ 3,534,449,247	\$ 1,948,403,476
<b>Category 90 - Organizations Advancing Religions</b>	<b>346</b>	\$ 2,510,801,927	\$ 537,709,141	\$ 188,850,442	\$ 432,310,244	\$ 74,952,176	\$ 287,091,857	\$ 18,034,553
<b>Category 100 - Core Health Care</b>	<b>3201</b>	\$ 94,676,663,602	\$ 80,882,481,977	\$ 937,976,684	\$ 91,639,475,256	\$ 70,019,396,416	\$ 89,199,282,124	\$ 66,463,450,437

Category	Number of Charities	Total assets	Total Liabilities	Received Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 110 - Supportive Health Care	1989	\$ 36,159,302,090	\$ 28,398,476,179	\$ 216,217,235	\$ 52,354,543,250	\$ 44,796,570,594	\$ 51,451,233,194	\$ 35,912,108,254
Category 120 - Protective Health Care	390	\$ 291,325,241	\$ 40,966,784	\$ 73,219,814	\$ 180,079,980	\$ 110,373,029	\$ 156,503,741	\$ 35,395,614
Category 130 - Health Care Products	10	\$ 370,257	\$ 29,627	\$ 166,066	\$ 691,939	\$ 651,318	\$ 722,829	\$ 170,064
Category 140 - Complementary or Alternative Healthcare	152	\$ 54,291,244	\$ 39,152,933	\$ 3,278,385	\$ 21,249,731	\$ 14,624,898	\$ 18,945,201	\$ 11,063,047
Category 150 - Relief of the Aged	424	\$ 687,145,415	\$ 488,433,718	\$ 7,892,737	\$ 439,388,206	\$ 351,478,889	\$ 424,416,988	\$ 349,167,557
Category 155 - Upholding Human Rights	34	\$ 23,123,400	\$ 4,181,460	\$ 20,747,199	\$ 55,123,552	\$ 39,222,140	\$ 60,354,415	\$ 11,867,733

Category	Number of Charities	Total assets	Total Liabilities	Received Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 160 - Community Resource	4800	\$ 8,337,556,388	\$ 3,682,722,017	\$ 209,529,974	\$ 6,236,221,447	\$ 4,248,626,800	\$ 5,731,608,609	\$ 3,592,993,258
Category 170 - Environment	431	\$ 806,055,246	\$ 342,722,345	\$ 36,632,496	\$ 300,610,201	\$ 187,567,785	\$ 242,706,372	\$ 105,051,029
Category 175 - Agriculture	86	\$ 59,743,205	\$ 20,100,396	\$ 724,273	\$ 14,789,912	\$ 10,961,660	\$ 14,241,851	\$ 5,051,133
Category 180 - Animal Welfare	998	\$ 1,468,672,087	\$ 294,578,745	\$ 219,682,875	\$ 717,334,261	\$ 429,923,828	\$ 573,666,003	\$ 274,922,402
Category 190 - Arts	2665	\$ 6,836,396,285	\$ 3,809,446,862	\$ 196,759,463	\$ 3,016,413,717	\$ 2,147,302,086	\$ 2,726,191,497	\$ 1,384,617,419
Category 200 - Public Amenities	6298	\$ 11,982,035,948	\$ 4,271,879,112	\$ 341,160,219	\$ 4,472,056,315	\$ 2,717,352,431	\$ 4,000,048,112	\$ 2,508,303,316
Category 210 - Foundations	8469	\$ 82,242,863,023	\$ 6,862,034,864	\$ 8,088,714,770	\$ 23,263,018,535	\$ 3,088,841,691	\$ 13,079,193,788	\$ 2,820,915,884
Category 214 - CAAA	1	\$ 2,710	\$ -	\$ -	\$ 150	\$ -	\$ 577	\$ -
Category 215 - NASO	30	\$ 12,531,640	\$ 6,160,465	\$ 418,737	\$ 15,031,890	\$ 10,697,489	\$ 13,598,504	\$ 5,116,110

For a more detailed chart see this PDF. [CRA CATEGORIES LIST - PDF](#)



## 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/list-charities/list-charities-other-qualified-donees.html>. As well, Blumbergs also maintains Canada's largest charity information portal at [www.CharityData.ca](http://www.CharityData.ca) with up to 19 years information on every Canadian registered charity. The portal is free and the aim is to increase transparency in the Canadian charity sector. With CRA removing recently over 10 years' worth of information from the Charities Listing, and only providing 5 years information online in the Charities Listing, [www.CharityData.ca](http://www.CharityData.ca) has far more years available

- 1) The data in this note is based on the 2021 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 can as of June 2019 electronically file the T3010 which will hopefully reduce errors and speed up the process for T3010 data becoming available.
- 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 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 (which are now no longer being asked about) were 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. For 2017 the number is 28 million. For 2018 the number is 30 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](http://www.SmartGiving.ca) which discusses in detail questions donors may want to ask before donating to charity.

**This analysis was prepared as part of the Sean Blumberg Transparency Project.**

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

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