

# Canadian Registered Charities Analysis

An examination of entities aiming for ‘Relief of poverty’

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## Introduction

As part of a mapping exercise, a series of four research notes present more details based on each object of charitable purposes (relief of poverty, advancement of education, advancement of religion, other purpose beneficial to the community). The objective: provide a brief presentation of some information on a subset of registered charities listed on the Canada Revenue Agency’s (CRA) website.

Among the 85,639 registered charities in Canada, 11,384 (13.29%) have for object ‘Relief of poverty’ in 2023 (Brouard and Litalien, 2024).

Poverty may be defined as “the state of one who lacks a usual or socially acceptable amount of money or material possessions” (Merriam-Webster, 2024). More specific elements are provided in a Canadian charitable context.

Some statistics on Canadian registered charities in general and description were presented (Brouard and Litalien, 2024) on the type of qualified donees, the designation, the province / territory, the objects of charitable purposes, and the status. The research question then becomes: What is the information available on Canadian registered charities with the object of ‘Relief of poverty’? This may help stakeholders interested in the distribution in provinces / territories, categories, sub-categories, some financial information of registered charities in Canada and possibly studies on the specific object using CRA T3010 data.

## Methodology and Mapping Exercise

Data on statistics was obtained through the Canada Revenue Agency's (CRA, 2023a) list of charities website. The data transmitted by organizations to the CRA is from the T3010 for the Registered Charity Information Return, required for all registered charities operating in Canada, and from the T2052 for the Registered Canadian Amateur Athletic Association Information Return.

Using the advanced search on CRA (2023a) *List of charities and certain other qualified donees's* website, some variables were used in searching for statistics regarding registered charities. The selected variables are the charity type / objects of charitable purposes (relief of poverty, advancement of education, advancement of religion, other purpose beneficial to the community); the category for each charity type / objects of charitable purposes; the province; territory. Other potential variables on the CRA website are available, but not selected.

Blumberg and Pasha (2023, 2024) have produced a summary chart based on the 2021 T3010 filings with information on total assets, total liabilities, receipted revenue, total revenue, charitable expenditures, total expenditures, and total compensation, in addition to the number of charities for each category. The CRA (2023b) provides in one of their report some information based on the 2019 T3010 filings. This research note is based on the current data available as of December 2023, assuming everything is up to date. The CRA categories and sub-categories are the list from Blumbergs (2023).

## Registered Charities and Public Benefit

The Canadian registered charity is governed by the *Income Tax Act* (ITA) rules. Canada Revenue Agency (CRA) describes a "registered charity" as an organization established that operates exclusively for charitable purposes. Charity "means a charitable organization or charitable foundation" (ITA 149.1(1)). Innes and Boyle (2006, p.8-9) summarize three main elements required to qualify as a charitable organization. First, "all of the resources of the organization are devoted to the charitable activities that it carries on itself" (p.8). Second, "no part of the income of the organization may be payable to or otherwise available for the personal benefit of any proprietor, member, shareholder, trustee or settler of the organization" (p.9). Third, "a charitable organization must meet an arm's length and absence of control test with respect to major donors" (p.9).

"It is well established in law that all organizations that want to be registered as a charity under the Act must ensure that their purposes are directed to the public benefit. This requirement attaches to all categories of charity. However, those organizations whose purposes are directed to the relief of poverty face a somewhat less rigorous public benefit review, though only for the second part of the test - the question of who will benefit.

The requirement of public benefit involves the application of a two-part test, each part having a somewhat different application to the four categories of charity:

- The first part of the test generally requires that a tangible benefit be conferred, directly or indirectly. (More recently, and in the Canadian context, this requirement has also been described as an ‘objectively measurable and socially useful benefit’)
- The second part of the test requires that the benefit have a public character, that is, be directed to the public or a sufficient section of the public” (CRA, 2006)

## Objects of Charitable Purposes

CRA defines a couple of objects of charitable purposes based on the United Kingdom 1891 court case *Pemsel* adopted in Canada by the Supreme Court of Canada in *Vancouver Society of Immigrant and Visible Minority Women* (1999) court case. The courts have consistently reinforced the four categories of objects/purposes of a charity: relief of poverty, advancement of education, advancement of religion and any other purpose beneficial to the community not falling under the other three purposes (Bourgeois, 2002).

“To be eligible for registration under the *Income Tax Act*, a purpose should generally identify three elements either expressly or implicitly through its context:

- the charitable purpose category (relief of poverty, advancement of education, advancement of religion, or certain other purposes beneficial to the community in a way the law regards as charitable)
- the means of providing the charitable benefit
- the eligible beneficiary group” (CRA, 2013)

The Advisory committee on the charitable sector (ACCS, 2024), and more specifically the Definition of charity and charitable purpose working group (DCCPWG), is working to revise the definition of the purpose / object. The mandate of the DCCPWG is: “Examining the current regulatory approach to charitable purposes and activities to determine what, if anything, is missing; and, examining the advantages and disadvantages of a statutory definition of “charity” in the *Income Tax Act*”.

This section presents the statistics by charity type / objects of charitable purposes (relief of poverty, advancement of education, advancement of religion, other purpose beneficial to the community), and the category for each charity type / objects of charitable purposes.

Table 1 presents the statistics of charity types (purposes / objects). The most popular is ‘Advancement of religion’ followed by ‘Other purpose beneficial to the community’, ‘Relief of poverty’, and ‘Advancement of education’.

Table 1 - Statistics of charity types / purposes / objects

Types / Purposes / Objects	Number	%
Relief of poverty	11,384	13.29%
Advancement of education	11,134	13.00%
Advancement of religion	32,290	37.71%
Other purpose beneficial to the community	30,830	36.00%
Missing information	1	0.00%
Total	<b>85,639</b>	<b>100%</b>

Source: Brouard and Litalien (2024, p.9)

## Objects of Charitable Purposes: Relief of poverty

CRA (2013, 2020a) provide some guidance to describe relief of poverty. “Purposes that relieve poverty may be charitable under the first category. Relieving poverty in the charitable sense means providing relief to people experiencing poverty. People experiencing poverty are not only the destitute, but anyone lacking the basic necessities of life, or simple amenities available to the general public. Purposes that relieve poverty should be stated in a way that ensures benefits are provided only to eligible beneficiaries.” (CRA, 2013, #29, #30)

“Examples of purposes that relieve poverty include:

- relieving poverty of persons of low income by providing food and basic healthcare
- relieving poverty of persons who are experiencing poverty by operating a micro lending program for start-up businesses
- relieving poverty of persons who are in need by providing tuition subsidies directly to learning institutions” (CRA, 2013, #31)

### *Poverty*

“The Government of Canada does not have an official definition of poverty. However, poverty is often assessed by measuring the number of Canadians with low incomes. There are several indicators used to measure low income:” low-income cut-offs, market basket measure and low income measure (Government of Canada, 2016, p.1).

“There is no complete definition of what constitutes poverty in charity law. Based on the court cases on the subject, the CRA’s interpretation is that people experiencing poverty do not have the ability to acquire the basic necessities of life or simple amenities, which would be regarded as necessary for a modest but adequate standard of living.” (CRA, 2020a, #5)

“The courts have also agreed that poverty is a relative term [Credit Counselling, 2016], and that it depends on a person’s environment and individual circumstances. For example, there are wide discrepancies in income, education, and health, as well as

social and economic opportunities, between and within countries. Therefore, the way that poverty is experienced in a developed country is different from that in a developing country. Differences may also exist in a geographically dispersed country such as Canada. These differences can be considered when determining who is experiencing poverty, since there are no uniform criteria.” (CRA, 2020a, #5)

“Charities can relieve poverty by helping beneficiaries acquire the basic necessities of life. Examples include providing beneficiaries with: shelter, clothing, food, personal hygiene items, eyeglasses, health care, access to water and sanitation.” (CRA, 2020a, #7)

“Charities can also help beneficiaries by providing them with simple amenities, necessary for a modest but adequate standard of living, and by having activities that promote social inclusion. Examples include providing beneficiaries with: learning materials and school supplies, computers and required software, internet access, furniture and appliances, passes for public transportation, necessary home repairs, financial assistance in the form of microloans and individual development accounts, budgeting assistance and financial planning services, help preparing for employment, funeral services, child care services, care services for other dependents (such as elderly, critically ill, or otherwise disadvantaged household members), clothing for employment, children’s recreational activities and camps, cell phones, help completing government forms (for example, to get social assistance and other benefits) legal services.” (CRA, 2020a, #8)

“Activities that provide simple amenities, necessary for a modest but adequate standard of living, and activities that enable participation in society can take many different forms, can vary greatly between and within countries, and even over time.” (CRA, 2020a, #9)

“The courts have confirmed that purposes for the prevention of poverty are not charitable. This is because purposes that prevent poverty are considered broad and benefit individuals who are not experiencing poverty. The courts have stated that beneficiaries under the relief of poverty category must be poor.” (CRA, 2020a, #12)

“Although the prevention of poverty is not charitable as a purpose, charities can conduct activities that have the effect of preventing poverty. These activities will further one or more recognized charitable purposes under any of the other three charitable categories (for example, the advancement of education, the advancement of religion, and other recognized purposes beneficial to the community). The beneficiaries under these three categories do not need to be restricted to individuals who are experiencing poverty.” (CRA, 2020a, #13)

Over the years, examination and reports on poverty are not a new phenomenon and a complex one (Black, 1972; Employment and Social Development Canada, 2018; Government of Canada, 2016; Senate of Canada, 2008). It evolves over time, varies



between provinces, by age, by family status, by mobility status, by residency / immigration status, by visible minority status, by indigenous identity, by labor force participation, or by education level.

The Canadian Poverty Institute (2024a) “understands poverty to be multi-dimensional involving material, social and spiritual poverty:

- *Material poverty* exists where people lack the material and financial resources to thrive.
- *Social poverty* exists where people are isolated and lack the formal and informal supports necessary for resilience.
- *Spiritual poverty* exists where people lack meaning and purpose in their lives”.

“In 2020, 7.3% of the Canadian population was living in poverty, a total of 2,717,615 persons. This included 621,235 persons in deep poverty (1.7% of the population) and 2,096,390 who were living in shallow poverty (5.7%) of the population. In addition, 6.9% of the Canadian population were living in households with incomes just above the poverty line, a total of 2,556,880 persons. Combined, a total of 5,274,505 Canadians were living either in or at risk of poverty, accounting for 14.3% of the population.” (Canadian Poverty Institute, 2024b, p.3) The Canadian Poverty Institute (2024b) defines deep poverty as those with “income of 50% of the poverty line or less”, and shallow poverty is those with income “between 50 – 100% of the poverty line” and at-risk of poverty are those with income with “100 – 125% of the poverty line”.

Poverty is associated with many related issues regarding children, vulnerable groups (indigenous people, people with disabilities, recent immigrants, refugees, single parents, seniors), housing, food insecurity, health, crime, employment, homelessness (Government of Canada, 2016; Senate of Canada, 2008). Some of them are part of the ‘Relief of poverty’. However, some may be included under other objects, such as ‘Other purpose beneficial to the community’ for health, or ‘Advancement of religion’ for the spiritual dimension. Therefore, examining the ‘Relief of poverty’ may not give a full picture of poverty related charities.

### *Community economic development*

Community economic development (CED) is another example of mix objects.

“CED activities generally fall into five areas: activities that relieve unemployment, grants and loans, program-related investments, social businesses for people with disabilities, community land trusts.” (CRA, 2017, #14)

“CED activities may potentially further purposes that relieve poverty, advance education, or benefit the community in other ways the law regards as charitable. The following are examples of charitable purposes that can be furthered by CED activities:

- relieving poverty by relieving the unemployment of people experiencing poverty
- advancing education by providing employment-related training

- benefiting the community in a way the law regards as charitable by:
  - relieving unemployment of individuals who are unemployed or facing a real prospect of imminent unemployment and are shown to need assistance
  - relieving conditions associated with disability
  - improving socio-economic conditions in areas of social and economic deprivation
  - promoting commerce or industry.” (CRA, 2017, #11)

Table 2 presents statistics on the list of categories for relief of poverty, with only two categories. Table 3 presents the statistics regarding registered charities dedicated to relief of poverty by provinces and territories.

Table 2 - List of categories for relief of poverty

Categories	Number	%
Foundations relieving poverty	24	0.21%
Organizations relieving poverty	11,360	99.79%
Total	<b>11,384</b>	<b>100%</b>

Source: Brouard and Litalien (2024, p.10)

Table 3 - Distribution of relief of poverty by provinces and territories

Can total	Provinces										Territories		
	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
11,380	1375	940	421	580	3624	3597	312	350	60	89	13	12	7
100%	12.1%	8.3%	3.7%	5.1%	31.8%	31.6%	2.7%	3.1%	0.5%	0.8%	0.1%	0.1%	0.1%

Source: Brouard and Litalien (2024, p.10)

Note: 4 organizations outside of Canada or without provinces / territories

### Categories and Sub-Categories: Relief of poverty

Blumbergs (2023) offered a CRA Categories List with more details than the Type and Category, but also the Sub-category. The Sub-categories are not available on the CRA (2023) website and therefore data are not reported.

Table 4 presents categories and sub-categories for relief of poverty. The two categories are Organizations relieving poverty and Foundations Relieving poverty. Among the 18 sub-categories, several of them are entities operating or providing various services (e.g., food banks, shelter, orphanage, pro-bono legal services, low-cost housing, meals, material assistance).

Table 4 - Categories and sub-categories for relief of poverty

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Organizations Relieving Poverty	1	1	Facilitator organization supporting, improving, and enhancing the work of groups involved in the relief of poverty
	1	2	Humanitarian assistance (outside of Canada)
	1	3	Medical services not otherwise covered by basic health care (dental / optometry / counselling)
	1	4	Operating a food bank
	1	5	Operating a micro-lending program
	1	6	Operating a shelter
	1	7	Orphanage
	1	8	Pro-bono legal services
	1	9	Providing low-cost housing
	1	10	Providing meals (including breakfast programs)
	1	11	Providing medical equipment and supplies
	1	12	Providing household items (furniture / appliances)
	1	13	Providing material assistance (clothing / computers / equipment)
	1	14	Providing work related clothing / career development tools / work integration (resume writing / interview tips)
	1	15	Refugee (support and settlement assistance)
Foundations Relieving Poverty	1	99	Other
	2	1	Foundations for specified poverty charities
	2	2	Foundations funding poverty QDs in general

Source: Blumbergs (2023)

## Financial Information: Relief of poverty

Table 5 presents the number of charities, assets, liabilities, and net assets and Table 6 presents revenue, expenditures, and compensation for the main categories. Globally for this object, charitable expenditures represent 73.9% of total expenditures and compensation represents 57.6% of total expenditures.

Table 5 - Relief of poverty – Number of charities, assets, liabilities, net assets

Category	Number of charities	Total assets \$	Total Liabilities \$	Total Net assets \$
1 - Organizations Relieving Poverty	11,222	70,314,645,941	15,943,808,148	54,370,837,793
2 - Foundations Relieving Poverty	14	4,854,170	20,158	4,834,012
Total	11,236	70,319,500,111	15,943,828,306	54,375,671,805

Source: Blumberg and Pasha (2023, p.4 and 2024, p.2 - based on 2021 T3010 data)



Table 6 - Relief of poverty – Revenue, expenditures, and compensation

Category	Received Revenue \$	Total Revenue \$	Charitable Expenditures \$	Total Expenditures \$	Total Compensation \$
1 - Organizations Relieving Poverty	1,934,232,671	23,619,261,036	16,705,310,013	22,599,530,631	13,022,698,846
2 - Foundations Relieving Poverty	1,007,097	1,325,732	285,917	400,916	-
Total	1,935,239,768	23,620,586,768	16,705,595,930	22,599,931,547	13,022,698,846

Source: Blumberg and Pasha (2023, p.4 and 2024, p.2 - based on 2021 T3010 data)

## Studies on Relief of poverty

An examination of the T3010 research Group (2024) website offers some Canadian studies focusing specifically on relief of poverty. Very few studies are listed.

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## Conclusion

This research note presents an examination of registered charities aiming for (relief of poverty, advancement of education, advancement of religion, other purpose beneficial to the community) as their object of charitable purpose. Some data presented are based on the advanced search on CRA (2023a) *List of charities and certain other qualified donees* website, data recorded from T3010 and T2052 for the RCAA information returns from Brouard and Litalien (2024).

This research note will help the stakeholders interested by the relief of poverty in the registered charities with a better understanding. However, a limitation is the lack of information on the sub-categories reported in a publicly available search. For example, it is not possible to know the statistics for each category and sub-category specific to poverty in details. It would be useful to access the statistics to all sub-categories, such as the ones found in purposes / objects. Even if the focus is on a specific object of charitable purposes, it may be difficult to easily capture all the registered charities related to poverty. As the location of the head office and not necessarily the geographical coverage, it may be difficult to perceive the provincial impact of the poverty related entities. For example, an organization in Ottawa may serve the Ottawa community, the Ontario communities, but also Canada as a whole. It is therefore difficult to get a sense of the regions covered in the country for each sub-category.

Future research may explore the cost of all government measures related to the preferential treatment of poverty entities. In the context of the work by the Advisory committee on the charitable sector (ACCS) (2024), and more specifically the 'Definition of charity and charitable purpose working group' (DCCPWG), it may be a good opportunity to redefine the various four charitable objects. It is not only what is missing under charity, but also to requestion the advantages already given.

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#### Notes on each object of charitable purposes

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