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## RESEARCH NOTE

#PARG 2024-43RN

# Canadian Registered Charities Analysis

An examination of entities aiming for 'Advancement of education'

*François Brouard, DBA, FCPA, FCA*

*Manuel Litalien, PhD*

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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, 11,134 (13.00%) have for object 'Advancement of education' in 2023 (Brouard and Litalien, 2024).

Education may be defined as "the action or process of educating or of being educated", as "the knowledge and development resulting from the process of being educated" or as "the field of study that deals mainly with methods of teaching and learning in schools" (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 'Advancement of education'? 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.

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## 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: Advancement of education

CRA (2009, 2013, 2020b) provides some guidance to describe advancement of education. “Purposes that advance education may be charitable under the second category. The advancement of education in the charitable sense includes training that provides knowledge or develops abilities, and that improves a useful branch of human knowledge through research.” (CRA, 2013, #32)

“Examples of purposes that advance education include:

- advancing education by operating a public secondary school in the geographic location of (specify location)
- advancing education by conducting research into (specify topic) and making the results publicly available
- advancing education by providing scholarships based on academic merit to allow high school graduates to attend first-year university” (CRA, 2013, #33)

“Although the concept of education is broad, and all experience may be said to educate, what qualifies as education under charity law is more limited. For the most part, it means to provide knowledge or develop abilities by deliberate teaching or training.” (CRA, 2020b, #18) “Today, the advancement of education includes purposes that educate by:

- training that provides knowledge or develops abilities
- improving a useful branch of human knowledge through research” (CRA, 2020b, #21)

“Before 1999, Canadian courts had generally limited education to structured classroom teaching of traditional academic subjects, offered at schools, colleges and universities. The courts also considered education to include the improvement of a useful branch of human knowledge through research.” (CRA, 2020b, #19) “In 1999, the Supreme Court of Canada expanded education to include more informal training that would still ‘advance the knowledge or abilities of the recipients’. But the Court was careful to limit its expansion, recognizing that what is charitable should evolve incrementally to reflect changing times, by comparing new purposes to those the courts previously found to be charitable.” (CRA, 2020b, #20)

## *Training*

Training is covered in Guidance CG-030, Advancement of education and charitable registration (CRA, 2020b). “Purposes that educate through training generally fall into two groups:

- a) purposes that educate through structured and targeted teaching or learning
- b) other purposes the courts have recognized to advance education” (CRA, 2020b, #24)

In the first group, purposes that educate through structured and targeted teaching or learning, the “group includes purposes that educate by formal or traditional classroom instruction, as well as less formal instruction, such as workshops, seminars, or self-study.” (CRA, 2020b, #25)

“To be charitable, the education advanced by these purposes must meet both the content and process criteria.

The content criteria (education) include:

- (i) subject matter is useful and has educational value
- (ii) subject matter is not focused on promoting a point of view

The process criteria (structured and targeted teaching or learning) include:

- (i) a structured format
- (ii) a legitimate, targeted attempt to educate
- (iii) a teaching or learning component” (CRA, 2020b, #26)

In the second group, other purposes the courts have recognized to advance education: “[m]ost are connected with and support formal or traditional classroom education. They include, for example, building and maintaining schools, providing scholarships to students, and providing books and equipment to students or schools.” (CRA, 2020b, #51)

## *Research*

Research (or improving a useful branch of human knowledge) is covered in the Policy statement CPS-029, Research as a charitable activity (CRA, 2009). “To be considered charitable at common law, the research that a charity conducts or funds as a charitable activity must:

1. represent a way to achieve or further the charity's charitable purpose
2. be based on a subject that has educational value and a research proposal that is capable of being attained through research
3. be conducted in such a way that it might reasonably lead to the discovery or improvement of knowledge
4. be conducted primarily for the public benefit that could arise from it and not for self-interest or for private commercial consumption
5. be disseminated and made publicly available to others who might want to access the information” (CRA, 2009, #11).

“Research in the charitable sense does not include the accumulation of information:

1. in an unstructured manner
2. in an unsystematic way
3. on a subject that has no educational value (see Footnote 1)
4. that is selective, or unreasonably biased, or promotes a predetermined point of view” (CRA, 2009, #17).

### *Arts activities*

“Historically, the courts have held education in the arts (in the form of teaching or training, or in the form of improving the public’s appreciation of the arts by the direct exhibition, presentation, or performance of artistic works) to be a charitable purpose under the second category – advancement of education. The CRA has traditionally considered the eligibility of arts organizations for registration under the second category.” (CRA, 2012, #7)

“Organizations that teach or train artists, art students, and the public will generally continue to be eligible for registration as advancing education under the second category of charity, as long as their activities are sufficiently structured.” (CRA, 2012, #9)

“Teaching or training artists, art students, or the public through sufficiently structured activities may further a charitable purpose under the second category of charitable purposes – the advancement of education. To be sufficiently structured, an activity must have a teaching or learning component and involve a legitimate, targeted attempt to educate.” (CRA, 2012, #12)

“Organizations that advance the public’s appreciation of the arts by exhibiting, presenting, or performing artistic works may have difficulty meeting the threshold criterion for advancing education as outlined in the Vancouver Society decision. However, advancing the public’s appreciation of the arts by exhibiting, presenting, or performing artistic works has been recognized by the courts as charitable under the fourth category (other purposes beneficial to the community in a way the law regards as charitable).” (CRA, 2012, #10)

### *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 advancement of education, with six categories. Table 3 presents the statistics regarding registered charities dedicated to advancement of education by provinces and territories.

Table 2 - List of categories for advancement of education

Categories	Number	%
Education in the arts	1,728	15.52%
Foundations advancing education	1,043	9.37%
Research	255	2.29%
Support of schools and education	3,810	34.22%
Teaching institutions	3,190	28.65%
Educational organization not elsewhere categorized	1,108	9.95%
Total	<b>11,134</b>	<b>100%</b>

Source: Brouard and Litalien (2024, p.11)

Table 3 - Distribution of advancement of education by provinces and territories

Can	Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
11,131	1766	1164	302	554	4057	2486	234	355	62	104	16	22	9
100%	15.9%	10.5%	2.7%	5.0%	36.4%	22.3%	2.1%	3.2%	0.6%	0.9%	0.1%	0.2%	0.1%

Source: Brouard and Litalien (2024, p.11)

Note: 3 organizations outside of Canada or without provinces / territories

## Categories and Sub-Categories: Advancement of Education

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 institutions & support. Table 5 presents categories and sub-categories for the other main categories.

Table 4 - Categories and sub-categories for advancement of education – institutions

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Teaching Institutions	10	1	Preschool (early-childhood education / junior kindergarten)
	10	2	Kindergarten Advancement
	10	3	Public elementary school
	10	4	Independent elementary schools (includes religious)
	10	5	Public middle school
	10	6	Independent middle school (including religious)
	10	7	Public secondary school
	10	8	Independent secondary school (including religious)
	10	9	Public district board (all grades)
	10	10	Catholic district / separate school board (all grades)
	10	11	School association / board / district
	10	12	Schools for students with intellectual disabilities (physical / communicative / mental or social learning difficulties)
	10	13	Vocational / technical school
	10	14	College (includes religious)
	10	15	University (includes religious)
	10	16	Educational camps
10	99	Other	
Support of schools and education	11	1	School councils (parent-teacher associations)
	11	2	Tutoring programs or services
	11	3	Scholarships / bursaries / awards (scholastic achievement)
	11	4	Literary / debating society
	11	5	Literacy groups
	11	6	Construction of schools / Renovations / building supplies
	11	7	Educational aids / school supplies
	11	8	Fund for specific college / university / school
	11	9	Facilitator organization supporting and enhancing the work of groups involved in the advancement of education
11	99	Other	

Source: Blumbergs (2023)



Table 5 - Categories and sub-categories for advancement of education – arts & others

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Education in the arts	12	1	Art school (painting / sculpture / drawing / forms of visual arts)
	12	2	Music conservatory / school / society
	12	3	Theatre / film / drama school / society / company
	12	4	Scholarships / bursaries / awards (studying performance arts)
	12	99	Other
Educational organizations not elsewhere categorized	13	1	Cadets
	13	2	Guides
	13	3	Scouts
	13	99	Other
Research	14	1	Medical research (health sciences / disease)
	14	2	Environmental research (ecosystem / conservation / wildlife)
	14	3	Social sciences / humanities research (politics / law / linguistics / economics / psychology)
	14	4	Public policy research institutes economic / social policy
	14	5	Scholarships / bursaries / awards (for conducting research)
	14	6	Sciences / physics / chemistry
	14	99	Other
Foundations Advancing Education	15	1	Foundations for specified educational charities
	15	2	Foundations funding educational QDs in general

Source: Blumbergs (2023)

## Financial Information: Advancement of education

Table 6 presents the number of charities, assets, liabilities, and net assets for the categories and Table 7 presents revenue, expenditures, and compensation. Globally for this object, charitable expenditures represent 67.8% of total expenditures and compensation represents 75.3% of total expenditures.

Table 6 - Advancement of education – Number of charities, assets, liabilities, net assets

Category	Number of charities	Total assets \$	Total Liabilities \$	Total Net assets \$
10 - Teaching Institutions	3,188	197,980,147,516	125,102,286,586	72 877 860 930
11 - Support of Schools and Education	3,758	15,970,553,712	10,222,303,631	5 748 250 081
12 - Education in the Arts	1,764	586,313,103	326,779,472	259 533 631
13 - Educational Organizations not elsewhere Categorized	1,048	5,446,369,835	3,549,146,229	1 897 223 606
14 - Research	222	825,512,663	432,796,507	392 716 156
15 - Foundations Advancing Education	1057	8,455,824,685	993,950,443	7 461 874 242
Total	11,037	229,264,721,514	140,627,262,868	88,637,458,646

Source: Blumberg and Pasha (2023, p.2-3 and 2024, p.2-3 - based on 2021 T3010 data)

Table 7 - Advancement of education – Revenue, expenditures, compensation

Category	Received Revenue \$	Total Revenue \$	Charitable Expenditures \$	Total Expenditures \$	Total Compensation \$
10 - Teaching Institutions	1,515,572,308	100,764,192,704	66,139,268,803	95,078,612,475	73,708,452,845
11 - Support of Schools and Education	238,608,431	6,595,225,511	3,482,955,170	6,052,299,508	3,505,666,227
12 - Education in the Arts	34,822,749	413,013,170	235,787,523	351,591,202	166,131,227
13 - Educational Organizations not elsewhere Categorized	35,541,937	3,069,353,385	1,091,744,330	2,883,177,049	2,015,781,324
14 - Research	13,717,963	397,830,015	301,777,007	343,642,129	156,205,607
15 - Foundations Advancing Education	503,874,833	2,318,272,915	688,693,494	1,460,966,028	407,117,300
Total	2,342,138,221	113,557,887,700	71,940,226,327	106,170,288,391	79,959,354,530

Source: Blumberg and Pasha (2023, p.2-3 and 2024, p.2-3 - based on 2021 T3010 data)

## Studies on Advancement of education

An examination of the T3010 research Group (2024) website offers some Canadian studies. No study is listed focusing specifically on advancement of education.

## Conclusion

This research note presents an examination of registered charities aiming for advancement of education 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 education within 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 specific to each teaching institutions 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 education. As the location of the head office and not necessarily the geographical coverage, it may be difficult to perceive the provincial impact of the educational 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 education 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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## ABOUT THE AUTHORS

François Brouard, DBA, FCPA, FCA is a Full professor in the Sprott School of Business, Carleton University, founding director of the Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales (SCSE/CSES), director of the Professional Accounting Research Group (PARG) and co-director of Philab Ontario.  
francois.brouard@carleton.ca

Manuel Litalien, PhD is an Associate professor in the Department of Social Welfare and Social Development, Nipissing University and co-director of Philab Ontario.  
manuell@nipissingu.ca

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### PARG research notes

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#### Notes on each object of charitable purposes

Brouard, François, Litalien, Manuel (2024). *Canadian Registered Charities Analysis – An examination of entities aiming for ‘Relief of poverty’*, PARG #2024-42RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, May 25, 14p.

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