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RESEARCH NOTE

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Canadian Registered Charities Analysis

An examination of entities aiming for 'Advancement of religion'

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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, 32,290 (37.71%) have for object 'Advancement of religion' in 2023 (Brouard and Litalien, 2024).

Religion may be defined as "a personal set or institutionalized system of religious attitudes, beliefs, and practices" or as "a cause, principle, or system of beliefs held to with ardor and faith" (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 religion'? 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; and territory. Other potential variables on the CRA's website are available, but not selected.

Blumberg and Pasha (2023, 2024) have produced a summary chart based on the 2021 T3010 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 reports, 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	85,639	100%

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

Objects of Charitable Purposes: Advancement of religion

CRA (2002, 2013) provides some guidance to describe ‘Advancement of religion’. “Purposes that advance religion may be charitable under the third category. Advancing religion in the charitable sense means manifesting, promoting, sustaining, or increasing belief in a religion’s three key attributes, which are: faith in a higher unseen power such as a God, Supreme Being, or Entity; worship or reverence; and a particular and comprehensive system of doctrines and observances.” (CRA, 2013, #34)

“Examples of purposes that advance religion include:

- advancing religion to adherents of the faith or the public by preaching and advancing the teachings of the (specify faith or religion) faith
- advancing religion to adherents of the faith or the public by establishing, maintaining, and supporting a house of worship with services held in accordance with the tenets and doctrines of the (specify faith or religion) faith
- advancing religion to adherents of the faith or the public by supporting and maintaining missions and missionaries to propagate the (specify faith or religion) faith” (CRA, 2013, #35)

As noted by Blumberg (2020, 2024), we agree that it is surprising that no guidance has been published by CRA on the object of advancement of religion. Some CRA’s working draft guidance have been available since 2009 (Blumberg, 2009) with various versions in 2009, 2017, 2018 and 2019 (Blumberg, 2020). Even in a recent CRA’s (2024) report, “[t]here is no mention of the advancement of religious guidance that was basically finalized many years ago but has still not been published” (Blumberg, 2024). Therefore, no additional definitions or explanations are provided in the present research note as official positions are not published yet.

According to Statistics Canada (2021), “[r]eligion refers to a person’s self-identified connection to or affiliation with any religious denomination, group, body, or other religiously defined community or system of belief. Religion is not limited to formal membership in a religious organization or group.” “For infants or children, religion refers to the specific religious group or denomination, if any, in which they are being raised.”

“Persons without a religious connection or affiliation can self-identify as atheist, agnostic or humanist, or can provide another applicable response.” (Statistics Canada, 2021)

The Centre for Inquiry Canada (CFIC) prepared a series of reports questioning the cost of religion from a tax point of view (Dunham, 2019; Dunham and Rosenblood, 2021a, 2021b, 2021c, 2021d, 2022). The CFIC want to “demonstrate that the financial and social costs of continuing to allow advancement of religion as a charitable purpose are extensive. There are many reasons to discontinue the practice of granting charitable status to organizations whose sole purpose is the advancement of religion. Canada can retain the positive impact of the charitable sector while adhering to secular values” (Dunham and Rosenblood (2021a, p.4).

Dunham and Rosenblood (2021a) point out that some charities may be registered under ‘Advancement of religion’, even if there are not mainly religious, and some faith-based charities may not be registered under the ‘Advancement of religion’, but under other objects. For example, “many YMCA (Young Men’s Christian Association) and YWCA (Young Women’s Christian Association) organizations are categorized under ‘Advancement of Religion’ even if many see “those places as non-religious recreational facilities, often simply called, ‘The Y’ ”; or they may be registered under ‘Advancement of education’: “Most notable in this category are educational charities that operate religious schools such as the Ottawa Islamic School, The Calgary Jewish Academy, and the Halifax Christian Academy”; or registered under the object of ‘Other purposes beneficial to the community’ (Dunham and Rosenblood, 2021a, p.8). However, the lack of detailed classification considering all the religious components may not allow for precise estimation of all the charities related to religion. A better search capability from CRA database information could allow for better research results.

Table 2 presents statistics on the list of categories for advancement of religion, with seven categories. The sub-categories regarding religions are Christianity (Adventist, Anglican, Apostolic, Baptist, Catholic, Christ of Christ, Gospel, Jehovah’s Witnesses, Mennonite/ Brethren /Hutterite, Orthodox, Pentecostal, Presbyterian, Protestant, Salvation Army Temples, United, Other), Islam (Ahmadi, Alevi, Ismaili, Salafi /Wahhabi, Shia, Sufi, Sunni, Other), Judaism (Conservative, Kabbalah, Orthodox, Reform, Other), Other religions (Baha’i, Buddhism, Hinduism, Jainism, Sikhism, Zoroastrianism, Other) (Blumbergs, 2023).

Table 2 - List of categories for advancement of religion

Categories	Number	%
Christianity	25,872	80.12%
Islam	510	1.58%
Judaism	397	1.23%
Other religions	1,079	3.34%
Sub-total religions	27,598	86.27%
Ecumenical and interfaith organizations	1	0.00%
Foundations advancing religions	354	1.10%
Support of religions	4,077	12.63%
Total	32,290	100%

Source: Brouard and Litalien (2024, p.12)

Table 3 presents the statistics regarding registered charities dedicated to advancement of religion by provinces and territories.

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

Can	Provinces										Territories		
total	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
32,285	4235	3890	1915	1808	13026	4193	1082	1194	232	610	49	43	8
100%	13.1%	12.0%	5.9%	5.6%	40.3%	13.0%	3.4%	3.7%	0.8%	1.9%	0.2%	0.1%	0.0%

Source: Brouard and Litalien (2024, p.12)

Note: 5 organizations outside of Canada or without provinces / territories

Categories and Sub-Categories: Advancement of Religion

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 (2023a) website and therefore data are not reported.

Table 4 presents categories and sub-categories for religions. The categories regarding religions are Christianity, Islam, Judaism, and Other religions. The 36 sub-categories regarding each religions are Christianity (Adventist, Anglican, Apostolic, Baptist, Catholic, Christ of Christ, Gospel, Jehovah's Witnesses, Mennonite/ Brethren /Hutterite, Orthodox, Pentecostal, Presbyterian, Protestant, Salvation Army Temples, United, Other), Islam (Ahmadi, Alevi, Ismaili, Salafi /Wahhabi, Shia, Sufi, Sunni, Other), Judaism (Conservative, Kabbalah, Orthodox, Reform, Other), Other religions (Baha'i, Buddhism, Hinduism, Jainism, Sikhism, Zoroastrianism, Other).

Table 5 presents categories and sub-categories for support of religion and other. The categories are Support of religions, Ecumenical and interfaith organizations, and Foundations advancing religions. Support of religions has 20 sub-categories.

Table 4 - Categories and sub-categories for religions

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Christianity	30	1	Adventist
Christianity	30	2	Anglican
Christianity	30	3	Apostolic
Christianity	30	4	Baptist
Christianity	30	5	Catholic
Christianity	30	6	Church of Christ
Christianity	30	7	Gospel
Christianity	30	8	Jehovah's Witnesses
Christianity	30	9	Mennonite / Brethren / Hutterite
Christianity	30	10	Orthodox
Christianity	30	11	Pentecostal
Christianity	30	12	Presbyterian
Christianity	30	13	Protestant
Christianity	30	14	Salvation Army Temples
Christianity	30	15	United
Christianity	30	99	Other
Islam	40	1	Ahmadi
Islam	40	2	Alevi
Islam	40	3	Ismaili
Islam	40	4	Salafi / Wahhabi
Islam	40	5	Shia
Islam	40	6	Sufi
Islam	40	7	Sunni
Islam	40	99	Other
Judaism	50	1	Conservative
Judaism	50	2	Kabbalah
Judaism	50	3	Orthodox
Judaism	50	4	Reform
Judaism	50	99	Other
Other Religions	60	1	Baha'i
Other Religions	60	2	Buddhism
Other Religions	60	3	Hinduism
Other Religions	60	4	Jainism
Other Religions	60	5	Sikhism
Other Religions	60	6	Zoroastrianism
Other Religions	60	99	Other

Source: Blumbergs (2023)

Table 5 - Categories and sub-categories for support of religion and other

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Support of Religion	70	1	Cemeteries (religious)
	70	2	Convents and Monasteries
	70	3	Counselling (faith based)
	70	4	Crusade - one-time event
	70	5	Mission / Missionary organization
	70	6	Fund / endowment for specific faith-based organization
	70	7	Music - ministries / religious festivals
	70	8	Language translation - enable the reading of sacred text
	70	9	Library - spiritual and educational resources
	70	10	Pastoral care - hospice / hospital / prison
	70	11	Pilgrimages
	70	12	Prayer fellowships / ministries / circles
	70	13	Providing and maintaining facilities / title-holding entities
	70	14	Religious education classes (bible study)
	70	15	Retirement / nursing / rehabilitation etc.
	70	16	Retreats - marriage encounter / spiritual / youth
	70	17	Scholarships / bursaries / awards (religious courses)
	70	18	Facilitator organization supporting and enhancing the work of groups involved in the advancement of religion
		70	19
	70	99	Other Advancement of Religion
Ecumenical and Inter-faith Organizations	80	1	Supporting/enhancing the work of religious groups / Collaborating with other denominations / Discussing theological topics
Foundations Advancing Religions	90	1	Foundations for specified religious charities
	90	2	Foundations funding religious QDs in general

Source: Blumbergs (2023)

Financial Information: Advancement of religion

Table 6 presents the number of charities, assets, liabilities, and net assets for the main categories. Table 7 presents revenue, expenditures, and total compensation for the main categories. Globally for this object, charitable expenditures represent 61.7% of total expenditures and compensation represents 44.8% of total expenditures.

The Centre for Inquiry Canada (CFIC) examined the cost to Canadian governments regarding 'Advancement of Religion' in a series of reports (Dunham and Rosenblood, 2022). Table 8 presents a summary of the estimation of Canadian government subsidies of religious charities totaling \$5.6 billion annually under six benefits. The most important item is the charitable tax receipts issued by religious charities to be \$3.2 billion (Dunham and Rosenblood, 2021b, 2022).

Table 6 - Advancement of religion – Charities, assets, liabilities, and net assets

Category	Number of charities	Total assets \$	Total Liabilities \$	Net assets \$
30 - Christianity	25,576	43,774,748,101	7,567,359,015	36,207,389,086
40 - Islam	422	1,291,706,353	350,895,920	940,810,433
50 - Judaism	363	822,354,392	234,231,291	58,123,101
60 - Other Religions	996	1,846,463,978	499,081,017	134,7382,961
70 - Support of Religion	4,036	10,155,753,479	2,556,780,997	759,8972,482
90 - Organizations Advancing Religions	346	2,510,801,927	537,709,141	1,973,092,786
Total	31,739	60,401,828,230	11,746,057,381	48,655,770,849

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

Table 7 - Advancement of religion – Revenue, expenditures, and compensation

Category	Receipted Revenue \$	Total Revenue \$	Charitable Expenditures \$	Total Expenditures \$	Total Compensation \$
30 - Christianity	4,823,156,598	9,020,332,435	4,109,334,376	7,349,324,568	3,076,267,970
40 - Islam	184,990,140	332,465,870	141,281,485	208,253,277	83,726,245
50 - Judaism	148,177,144	269,980,006	142,125,490	219,155,315	98,791,820
60 - Other Religions	127,388,873	297,495,771	88,497,685	152,282,776	37,481,516
70 - Support of Religion	1,060,903,524	4,375,679,003	2,693,474,012	3,534,449,247	1,948,403,476
90 - Organizations Advancing Religions	188,850,442	432,310,244	74,952,176	287,091,857	18,034,553
Total	6,533,466,721	14,728,263,329	7,249,665,224	11,750,557,040	5,262,705,580

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

Table 8 - Summary of Canadian Government Subsidies of Religious Charities

Religious Charity Benefit	Annual Value \$	Year of data
Charitable Tax Receipts	3,200,000,000	2018
Federal Government Transfers	140,000,000	2018
Provincial Government Transfers	750,000,000	2018
Municipal Government Transfers	217,000,000	2018
Public Service Body Rebates	318,000,000	2018
Property Tax Exemption	881,000,000	2018
Clergy Residence Exemption	100,000,000	2021
Total	5,606,000,000	

Source: Dunham and Rosenblood (2022, p.5 – 2018 and 2021 data)

“In 2018, 3,612 religious charities in Canada received funds from at least one level of government. In total, Canadian governments transferred slightly more than \$1 billion to charities incorporated under the category of advancement of religion. The federal government gave \$143.7 million to 2,536 religious charities; provincial governments directly funded 1,394 religious charities to the tune of more than \$726 million; and municipal governments transferred almost \$217 million to 658 religious charities across

Canada [...]” (Dunham and Rosenblood, 2021c, p.3). In Table 8, they are rounded at \$140 million to religious charities from the federal level of government, \$750 million from Provincial and territorial governments and \$217 million from Municipal governments for a total of \$1.087 billion annually, from Canadian governments (Dunham and Rosenblood, 2022).

“Charities are considered Public Service Bodies (PSB) which typically do not charge sales tax. Unlike businesses, they are not able to claim the sales tax that they pay. Instead, charities apply for a Public Service Body (PSB) rebate of approximately 50% of the sales tax paid when acquiring goods and services. [...] In total, religious charities received PSB rebates totaling \$318 million in 2018.” (Dunham and Rosenblood, 2021d, p.5)

“[N]early \$900 million is lost across Canada every year by exempting churches from property taxes” (Dunham and Rosenblood, 2021d, p.6). “In June 2021, the British Columbia Humanist Association published a report analyzing the cost of the clerical residence tax exemption, which amounts to a \$100 million subsidy to religious organizations every year”. (Dunham and Rosenblood, 2022, p.5) (see Thom, Bushfield and Phelps Bondaroff, 2021)

Studies on Advancement of religion

An examination of the T3010 research Group (2024) website offers some Canadian studies focusing specifically on advancement of religion. Very few studies are listed, but it is one of the most popular objects under study.

- Dunham, S., Rosenblood, L. (2022). *The Cost of Religion in Canada – More than just the money The concluding report in a 5-part series*, Centre for Inquiry Canada, January, 12p.
- Dunham, S., Rosenblood, L. (2021). *The Cost of Religion in Canada – Tax Implications of Charities Advancing Religion The Fourth in a Series of Reports*, Centre for Inquiry Canada, May, 14p.
- Dunham, S., Rosenblood, L. (2021). *The Cost of Religion in Canada – Government Transfers to Charities Advancing Religion The third in a series of reports*, Centre for Inquiry Canada, May, 8p.
- Dunham, S., Rosenblood, L. (2021). *The Cost of Religion in Canada – Religious Charities Issuing Tax Receipts The Second in a Series of Reports*, Centre for Inquiry Canada, April, 11p.
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Conclusion

This research note presents an examination of registered charities aiming for advancement of religion, 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 religious group of 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 religion 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 religion. As the location of the head office and not necessarily the geographical coverage, it may also be difficult to perceive the provincial impact of the religious 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 religious 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 question the advantages already given. Furthermore, helpful questions to ask on what is the need to include religion, and to what extent is it needed?

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