

# Canadian Registered Charities Analysis

An examination of entities aiming for  
'Other purpose beneficial to the community'

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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, 30,830 (36.00%) have for object 'Other purpose beneficial to the community' in 2023 (Brouard and Litalien, 2024).

Other purpose beneficial to the community is defined as the fourth objects beside 'relief of poverty', 'advancement of education' and 'advancement of religion'.

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 'Other purpose beneficial to the community'? 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: Other purpose beneficial to the community

CRA (2013) provides some guidance to describe other purposes beneficial to the community. “Common law courts have identified various purposes that are beneficial to the community in a way the law regards as charitable under the broad fourth category.” (CRA, 2013, #36)

“Examples of purposes that are beneficial to the community in a way the law regards as charitable include:

- promoting health by providing the public with:
  - medical diagnostic services
  - in-patient or out-patient medical care and nursing services
- relieving conditions associated with aging to individuals affected by these conditions by providing:
  - personal care
  - shopping assistance
  - transportation to medical appointments
- advancing the public’s appreciation of the arts by providing the public with:
  - high-quality performances of classical choral works
  - free, high-quality theatrical performances” (CRA, 2013, #37)

The category ‘Other purpose beneficial to the community’ “includes various purposes that do not fall within the other categories but which the courts have recognized as charitable, such as:

- relieving a condition or disability associated with old age, which includes providing facilities for the care and rehabilitation of the elderly
- preventing and relieving sickness and disability, both physical and mental (for example, hospitals)
- providing certain public amenities to benefit the community (for example, public recreation grounds)
- providing counselling services for people in distress
- operating an animal shelter
- operating a volunteer fire department” (CRA, 2018b).

## *Arts activities*

“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)

“Exhibiting, presenting, or performing artistic works are activities that may further a charitable purpose under the fourth category of charitable purposes – advancing the public’s appreciation of the arts. They may also be undertaken in connection with activities that advance education or promote the commerce or industry of the arts, but will not typically be considered to advance these purposes if undertaken alone.” (CRA, 2012, #15)

“Activities that enhance an art form and style within the arts industry for the benefit of the public may further a charitable purpose under the fourth category of charitable purposes – promoting the commerce or industry of the arts. The organization’s purposes and activities must focus on enhancing an arts industry as a whole for the benefit of the public, and not on advancing the interests of those engaged in that industry.” (CRA, 2012, #18)

“Enhancing an art form and style within the arts industry for the benefit of the public usually means striving for improvement and promoting excellence. Accordingly, acceptable purposes and activities typically involve preserving and promoting excellence and high standards.” (CRA, 2012, #19)

“Organizations promoting the commerce or industry of the arts often have difficulty meeting the public component of the public benefit test (the need to deliver a benefit to the public or a sufficient segment of the public) because they confer a more-than-incidental private benefit on persons, entities or organizations engaged in the particular industries or trades.” (CRA, 2012, #20)

“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)

### *Community economic development*

Community economic development (CED) is another example of mixing 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 other purposes beneficial to the community, with sixteen categories, including the RCAA (Registered Canadian amateur athletic association) and RNASO (Registered National arts service organizations). Five are related to health care, two to arts. Public amenities include sub-categories such as aquarium, archives, art gallery, botanical garden, camps / recreation, cemetery (secular), community centre / hall, hall of fame, heritage / historical site, library, memorial, museum, national and provincial parks, nature centre / society / trails, performing arts centre / facility, public recreation / arenas / parks / playgrounds / pools, zoo / zoological society (Blumbergs, 2023).

Table 3 presents the statistics regarding registered charities dedicated to other purposes beneficial to the community by provinces and territories.



Table 2 - List of categories for other purpose beneficial to the community

Categories	Number	%
Core health care	3,251	10.54%
Health care products	15	0.05%
Complementary or alternative health care	141	0.46%
Protective health care	408	1.32%
Supportive health care	2,086	6.77%
Sub-total health care	5,901	19.14%
Arts	2,681	8.70%
RNASO (Registered National arts service organizations)	30	0.10%
Sub-total arts	2,711	8.79%
Agriculture	90	0.29%
Animal welfare	1,058	3.43%
Community resource	4,902	15.90%
Environment	494	1.60%
Foundations	8,675	28.14%
Public amenities	6,353	20.61%
Relief of the aged	455	1.48%
Upholding human rights	49	0.16%
RCAAA (Registered Canadian amateur athletic association)	142	0.46%
Total	30,830	100%

Source: Brouard and Litalien (2024, p.13)

Table 3 - Distribution of other beneficial to the community by provinces and territories

Can total	Provinces										Territories		
	BC	AB	SK	MB	ON	QC	NB	NS	PE	NL	YT	NT	NU
30,819	4904	3324	1423	1724	10540	5627	917	1681	223	357	54	32	13
100%	15.8%	10.8%	4.6%	5.6%	34.2%	18.3%	3.0%	5.5%	0.7%	1.2%	0.2%	0.1%	0.0%

Source: Brouard and Litalien (2024, p.13)

Note: 11 organizations outside of Canada or without provinces / territories

### Categories and Sub-Categories: Other Purpose Beneficial to the Community

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.

Tables 4, 5, 6, and 7 present categories and sub-categories regarding other purpose beneficial to the community. The focus is on health, arts and other purposes.

Table 4 - Categories and sub-categories for other beneficial to the community 1/4

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Health Care	100	1	Addiction recovery programs and centres
	100	2	Community health centre / medical clinic
	100	3	Dental Clinic
	100	4	Counselling or support group programs
	100	5	First aid services
	100	6	Hospitals (diagnosing and treating health conditions)
	100	7	Hospice
	100	8	Providing home health care
	100	9	Providing palliative care service
	100	10	Providing preventative care
	100	11	Providing psychological counselling
	100	12	Providing physical, occupational, speech or massage therapy
	100	13	Rehabilitation programs and centres
	100	14	Treatment / preventative care for specific disease / health condition
100	99	Other	
Supportive Health Care	110	1	Accompanying individuals to medical appointment / translate / interpret
	110	2	Accommodation for hospital patients' visit
	110	3	Family planning / birth control / pregnancy crisis counseling
	110	4	General health promotion / prevention
	110	5	Health Boards - established by province
	110	6	Independent living skills (peer support / referrals)
	110	7	Health counselling and group support programs
	110	8	Health Councils - established by province
	110	9	Health / medical conference / seminars
	110	10	Hospital auxiliaries
	110	11	Providing comfort items (cope with hospitalization / health condition)
	110	12	Respite for caregivers of persons with serious health conditions
	110	13	Services that facilitate the delivery of health care
	110	14	Services for adults and children with developmental disabilities
	110	15	Transportation to medical appointments
110	16	Voluntary Association for specific hospital / home	
110	99	Other	

Source: Blumbergs (2023)



Table 5 - Categories and sub-categories for other beneficial to the community 2/4

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Protective Health Care	120	1	Ambulance or paramedic services
	120	2	Disaster relief
	120	3	Voluntary Fire-fighting services
	120	4	Regulating / governing health care service providers and standards
	120	5	Safety council / society
	120	6	Search and rescue / lifesaving services
	120	99	Other
Health Care Products	130	1	Drugs (radiopharmaceutical / biologics / medicines / vaccines)
	130	2	Medical equipment / supplies (for use inside or outside Canada)
	130	3	Providing natural health products
	130	99	Other
Complementary or Alternative Health Care	140	1	Alternative medical services / products (dietary / herbal supplements)
	140	2	Energy-based systems (spiritual healing)
	140	3	Manipulative body-based therapy (osteopathy / massage therapy)
	140	4	Mind-body techniques (meditation / acupuncture)
	140	5	Therapeutic programs for persons with disabilities
	140	6	Traditional programs / whole medicine (Chinese / Ayurvedic)
	140	7	Providing physical fitness and wellness facilities / programs
	140	99	Other
Relief of the Aged	150	1	Adapting residential accommodation
	150	2	Home support/services (personal care / meals / housekeeping / shopping assistance / laundry / home repair)
	150	3	Nursing home / senior's home with care
	150	4	Relieving isolation (companionship / accompaniment to social outings)
	150	5	Seniors' outreach programs (housekeeping / tax preparation, etc.)
	150	6	Support services to victims of elder abuse / counselling
	150	7	Transportation for seniors
	150	99	Other
Upholding Human Rights	155	1	Increasing public awareness and promoting respect of human rights issues
	155	2	Monitoring / reporting on the fulfillment of human rights obligations
	155	3	Upholding human rights law / administration and enforcement of human rights law
	155	99	Other

Source: Blumbergs (2023)

Table 6 - Categories and sub-categories for other beneficial to the community 3/4

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Community Resource	160	1	Aboriginal programs and services (includes friendship centres)
	160	2	Battered women's centre
	160	3	Crime prevention / preservation of law & order
	160	4	Community land trust
	160	5	Crisis / distress phone line
	160	6	Daycare / Nursery / After school care
	160	7	Employment / Job training for people with physical and mental disabilities
	160	8	Immigrant services (jobs / language / etc.)
	160	9	Legal assistance and services (mediation)
	160	10	Military / family / veterans' support
	160	11	Missing children organization
	160	12	Rape / sexual assault / abuse support
	160	13	Rehabilitation of offenders
	160	14	Suicide prevention
	160	15	Facilitator organization supporting and enhancing the work of groups involved in the delivery of charitable programs
	160	16	Employment counselling / guidance (career)
	160	17	Employment training / rehabilitation
	160	18	Volunteerism
	160	19	Youth programs and services
160	99	Other	
Environment	170	1	Conservation of nature / habitat group / ecosystem preservation etc.
	170	2	Pollution Reduction
	170	3	Environmental development solutions and technologies
	170	4	Upholding environmental law
	170	5	Waste management reduction / recycling
	170	99	Other
Agriculture	175	1	Agriculture / farm society or aid / safety
	175	2	Horticultural society
	175	99	Other
Animal Welfare	180	1	Animal hospital
	180	2	Animal shelter / neuter / adoption
	180	3	Wildlife protection organization
	180	4	Rescuing domestic / holding stray / abandoned / surrendered animals
	180	99	Other

Source: Blumbergs (2023)

Table 7 - Categories and sub-categories for other beneficial to the community 4/4

Category Description	Category Number	Sub-Category Number	Sub-Category Description
Arts	190	1	Arts council (promoting the industry)
	190	2	Arts festival Other Purposes Beneficial to the Community Arts
	190	3	Crafts (beadwork / ceramics / furniture / glass / metal / wood / etc.)
	190	4	4Dance (ballet / classical / jazz / modern / tap / etc.)
	190	5	Literature (novels / playwriting / poetry / short stories / etc.)
	190	6	Media arts (animation / film / screenwriting / etc.)
	190	7	Music (band / choral / gospel / jazz / opera / orchestral / etc.)
	190	8	Music Festival
	190	9	Theatre / performing arts (drama / comedy / musical / puppetry / etc.)
	190	10	Visual arts (drawing and illustration / painting / photography / etc.)
	190	99	Other
Public Amenities	200	1	Aquarium
	200	2	Archives
	200	3	Art gallery
	200	4	Botanical garden
	200	5	Camps / recreation
	200	6	Cemetery (secular)
	200	7	Community Centre / hall
	200	8	Hall of fame
	200	9	Heritage / Historical site
	200	10	Library
	200	11	Memorial
	200	12	Museum
	200	13	National and provincial parks
	200	14	Nature centre / society / trails
	200	15	Performing arts centre / facility
	200	16	Public recreation / arenas / parks / playgrounds / pools
	200	17	Zoo / zoological society
	200	99	Other
Foundations	210	1	Foundations for specified community benefit
	210	2	Foundations funding community benefit QDs in general
RCAAA	214	1	RCAAA
RNASO	215	1	NASO

Source: Blumbergs (2023)

### *RCAAA – Registered Canadian Amateur Athletic Association*

Per *Income Tax Act* rules (149.1(1)), *Canadian amateur athletic association (CAAA)* (association canadienne de sport amateur) means:

“an association that

- (a) was created under any law in force in Canada,
- (b) is resident in Canada,
- (c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder was a club, society or association the primary purpose and primary function of which was the promotion of amateur athletics in Canada,

- (d) has the promotion of amateur athletics in Canada on a nationwide basis as its exclusive purpose and exclusive function, and
- (e) devotes all its resources to that purpose and function”.

Per Canada Revenue Agency (CRA, 2018a), a “Canadian amateur athletic association is created and resident in Canada with the exclusive purpose and exclusive function to promote amateur athletics in Canada on a nation-wide basis. It must devote all its resources to that purpose and function”.

“A Canadian amateur athletic association is eligible for registration by the Canada Revenue Agency. Once registered, it can issue official donation receipts for income tax purposes for gifts from individuals and corporations, and receive gifts from registered charities.” (CRA, 2018a)

Lists of Registered Canadian Amateur Athletic Association (RCAAA) and some financial information are provided in Brouard, Webb and Pilon (2022) and Blumberg (2024).

### *RNASO – Registered National Arts Service Organization*

Per *Income Tax Act* rules (149.1(6.4)), *National arts service organizations* (NASO) (organisme de services nationaux dans le domaine des arts) means:

“Where an organization that

- (a) has, on written application to the Minister of Communications describing all of its objects and activities, been designated by that Minister on approval of those objects and activities to be a national arts service organization,
- (b) has, as its exclusive purpose and its exclusive function, the promotion of arts in Canada on a nation-wide basis,
- (c) is resident in Canada and was formed or created in Canada, and
- (d) complies with prescribed conditions”

Per CRA (2023c), “[a]n arts organization that wants to issue tax receipts for donations it receives must become registered with the Canadian Revenue Agency (CRA) as a qualified donee. To do this, the organization must first apply to the Minister of Canadian Heritage to become designated as a National arts service organization (NASO). If the organization qualifies as a NASO, the Minister of Canadian Heritage will inform the organization and forward the necessary documentation to the CRA for consideration as a registered national arts service organization.” Canadian Heritage (2023) is the regulator assessing the qualification for designation as a National Arts Service Organization.

“To qualify for registration with the CRA, the national arts service organization must:

- be created and be resident in Canada
- be formed and operated exclusively to promote the arts on a nation-wide basis
- meet the criteria similar to that of a registered charity” (CRA, 2023c)

“To be registered by the CRA, the organization must also:

- make no part of its income payable to, or available for the personal benefit of, any owner, member, shareholder, trustee, or settler (exceptions include payments for an amount in respect of a scholarship, bursary, or services rendered)
- devote all of its resources to the purposes (objects) and activities described in its application for registration
- have more than 50% of its directors, trustees, officers, or other officials deal with each other at arm's length
- have no more than 50% of its property, at any time, contributed or paid by one person or members of a group of persons who do not deal with each other at arm's length. Exceptions include:
  - His Majesty in right of Canada, a province, or a territory
  - a municipality
  - a registered charity that is not a private foundation
  - any non-profit organization.” (CRA, 2023c)

“In addition to the above, a registered national arts service organization must limit its activities to the following which are described in more detail in Regulation 8700 of the *Income Tax Act*:

- promoting one or more art forms
- conducting research into one or more art forms
- sponsoring arts exhibitions or performances
- representing interests of the arts community or a sector of it (but not of individuals)
- conducting workshops, seminars, training programs, and similar development programs for members of the organization
- educating the public about the arts community
- organizing and sponsoring conventions, conferences, competitions, and special events
- conducting arts studies and surveys of interest to members of the organization
- acting as an information centre by maintaining resource libraries and data bases
- disseminating information
- providing scholarships, bursaries, and awards” (CRA, 2023c)

“Only once the organization has been granted registration by the CRA, is it allowed to issue official donation receipts. A registered national arts service organization is considered a registered charity for operating purposes under the *Income Tax Act*.” (CRA, 2023c)

Blumberg (2012) reports the list of registered national arts service organization (RNASO), only 24 of them at the time compared to 30 now.

## Financial Information: Other purpose beneficial to the community

Table 8 presents the number of charities, assets, liabilities, and net assets. Table 9 presents revenue, expenditures, and compensation. Globally for this object, charitable expenditures represent 76.4% of total expenditures and compensation represents 67.7% of total expenditures.

Table 8 - Other to the community – Number of charities, assets, liabilities, net assets

Category	Number of charities	Total assets \$	Total Liabilities \$	Total Net assets \$
100 - Core Health Care	3,201	94,676,663,602	80,882,481,977	13,794,181,625
110 - Supportive Health Care	1,989	36,159,302,090	28,398,476,179	7,760,825,911
120 - Protective Health Care	390	291,325,241	40,966,784	250,358,457
130 - Health Care Products	10	370,257	29,627	340,630
140 - Complementary or Alternative Healthcare	152	54,291,244	39,152,933	15,138,311
150 - Relief of the Aged	424	687,145,415	488,433,718	198,711,697
155 - Upholding Human Rights	34	23,123,400	4,181,460	18,941,940
160 - Community Resource	4,800	8,337,556,388	3,682,722,017	4,654,834,371
170 - Environment	431	806,055,246	342,722,345	463,332,901
175 - Agriculture	86	59,743,205	20,100,396	39,642,809
180 - Animal Welfare	998	1,468,672,087	294,578,745	1,174,093,342
190 - Arts	2,665	6,836,396,285	3,809,446,862	3,026,949,423
200 - Public Amenities	6,298	11,982,035,948	4,271,879,112	7,710,156,836
210 - Foundations	8,469	82,242,863,023	6,862,034,864	75,380,828,159
214 - CAAA	1	2,710	-	2,710
215 - NASO	30	12,531,640	6,160,465	6,371,175
Total	25,183	243,638,077,781	129,143,367,484	114,494,710,297

Source: Blumberg and Pasha (2023, p.4 and 2024, p.4-6 based on 2021 T3010 data)



Table 9 - Other beneficial to the community – Revenue, expenditures, compensation

Category	Received Revenue \$	Total Revenue \$	Charitable Expenditures \$	Total Expenditures \$	Total Compensation \$
100 - Core Health Care	937,976,684	91,639,475,256	70,019,396,416	89,199,282,124	66,463,450,437
110 - Supportive Health Care	216,217,235	52,354,543,250	44,796,570,594	51,451,233,194	35,912,108,254
120 - Protective Health Care	73,219,814	180,079,980	110,373,029	156,503,741	35,395,614
130 - Health Care Products	166,066	691,939	651,318	722,829	170,064
140 - Complementary or Alternative Healthcare	3,278,385	21,249,731	14,624,898	18,945,201	11,063,047
150 - Relief of the Aged	7,892,737	439,388,206	351,478,889	424,416,988	349,167,557
155 - Upholding Human Rights	20,747,199	55,123,552	39,222,140	60,354,415	11,867,733
160 - Community Resource	209,529,974	6,236,221,447	4,248,626,800	5,731,608,609	3,592,993,258
170 - Environment	36,632,496	300,610,201	187,567,785	242,706,372	105,051,029
175 - Agriculture	724,273	14,789,912	10,961,660	14,241,851	5,051,133
180 - Animal Welfare	219,682,875	717,334,261	429,923,828	573,666,003	274,922,402
190 - Arts	196,759,463	3,016,413,717	2,147,302,086	2,726,191,497	1,384,617,419
200 - Public Amenities	341,160,219	4,472,056,315	2,717,352,431	4,000,048,112	2,508,303,316
210 - Foundations	8,088,714,770	23,263,018,535	3,088,841,691	13,079,193,788	2,820,915,884
214 - CAAA	-	150	-	577	-
215 - NASO	418,737	15,031,890	10,697,489	13,598,504	5,116,110
Total	10,353,120,927	182,726,028,342	128,173,591,054	167,692,713,805	113,480,193,257

Source: Blumberg and Pasha (2023, p.4 and 2024, p.4-6 based on 2021 T3010 data)

### Some Selected Related Studies on “Other purpose beneficial to the community”

An examination of the T3010 research Group (2024) website offers some Canadian studies focusing specifically on other purpose beneficial to the community. Several studies are listed. Most publications are related to sports, indigenous, arts and health sector. It is the most popular objects of research.

- Blumberg, M. (2024). *RCAAA Transparency Project 2023 – Registered Canadian Amateur Athletic Association filings and their financial statements*, January 9.
- Brouard, F. (2023). *Canada Soccer – Financial Information: Issues about transparency and equity for women*, #PARG 2023-22RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, February 12, 24p.
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- Brouard, F., Litalien, M., Perreault, L. (2023). *Canadian Foundations Associated with Professional Sports Clubs – Overview*, #PARG 2023-23RN, Research Note,

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- Brouard, F., Litalien, M., Perreault, L. (2023). *Canadian Foundations Associated with Professional Sports Clubs – Case studies and comparison*, Philab Research Paper, Canadian Philanthropy Partnership Research Network (Philab), Carleton University / Nipissing University, December 2023, 172p.
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- Brouard, F., Perreault, L., Litalien, M. (2023). *Canadian Foundations Associated with Professional Sports Clubs – Senators Community Foundation (Ottawa)*, #PARG 2023-25RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 2023, 10p.
- Brouard, F., Perreault, L., Litalien, M. (2023). *Canadian Foundations Associated with Professional Sports Clubs – Fondation du Club de Hockey Canadien pour l'enfance (Montréal)*, #PARG 2023-26RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 2023, 9p.
- Brouard, F., Perreault, L., Litalien, M. (2023). *Canadian Foundations Associated with Professional Sports Clubs – Fondation des Alouettes (Montréal)*, #PARG 2023-27RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, December 3, 2023, 8p.
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## Conclusion

This research note presents an examination of registered charities aiming for ‘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 RCAAA information returns from Brouard and Litalien (2024).

This research note will help the stakeholders interested by ‘Other purpose beneficial to the community’ 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. It would be useful to access the statistics to all sub-categories, such as the ones found in purposes / objects. It is not possible to know the statistics for each category specific to arts, sports, or health in details. For example, 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 health, as medical services are included under ‘Relief of 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 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 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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