



Gifts by Canadian Charities to the United Nations and its Agencies in 2019

By Mark Blumberg and Henri Pasha (April 30, 2022)

In this article we will look at funding of the United Nations and its agencies by Canadian registered charities.

As you may know Canadian registered charities are allowed to make gifts to “qualified donees”. Here is a list of the qualified donee categories, which includes the United Nations and its agencies.

1. [Charities](#)
2. [Canadian amateur athletic associations](#)
3. [Registered journalism organizations](#)
4. [Foreign charities that have received a gift from Her Majesty in right of Canada](#)
5. [Low-cost housing corporations for the aged](#)
6. [Municipal or public bodies performing a function of government in Canada](#)
7. [Municipalities](#)
8. [Universities outside Canada](#)
9. Her Majesty in right of Canada
10. a province, or a territory in Canada
11. **the United Nations and its agencies**

These last 3 categories of qualified donees do not have to be included on a list maintained by the Canada Revenue Agency to be recognized as being a qualified donee.

We recently reviewed the T3010 information for 2019. The database was prepared by the Charities Directorate of CRA in May 2021 and covers almost 84,000 charities (which is over 98% of Canadian registered charities) and their 2019 T3010 returns.

We specifically looked at gifts over \$30,000 and for purposes of this article which were made to the United Nations and its Agencies.

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

#	Donor Name	Donee Name	Donee City	Total amount gifts	Amount of gifts in kind
1.	CANADIAN UNICEF COMMITTEE/COMITE UNICEF CANADA	UNICEF	New York	\$19,131,390.00	
2.	Mastercard Foundation	United Nations Capital Development Fund	New York	\$10,642,225.00	
3.	THE SISTERS OF SAINT ANN	United Nations: Office for Project Services		\$4,314,220.00	
4.	Mastercard Foundation	International Bank for Reconstruction and Development	Washington	\$1,967,684.00	
5.	CANADAHELPS CANADON	WORLD FOOD PROGRAMME	ROMA	\$421,555.00	
6.	Mastercard Foundation	International Labour Organization	Geneva	\$334,492.00	
7.	Mastercard Foundation	The World Bank	Washington	\$333,945.00	
8.	LINK CHARITY CANADA INC	United Nations High Commissioner for Refugees	Toronto	\$185,053.00	
9.	Mastercard Foundation	International Finance Corporation	Washington	\$127,275.00	

10.	HUMAN CONCERN INTERNATIONAL (HCI)	United Nations Relief and Works Agency	New York	\$111,111.00	
11.	GISELLE FOUNDATION	UNHCR CANADA		\$90,000.00	
12.	CANADAHELPS CANADON	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES CANADA	TORONTO	\$71,926.00	
13.	ISLAMIC RELIEF - IR CANADA	United Nations Relief and Works Agency		\$63,840.00	
14.	THE TROTTIER FAMILY FOUNDATION/LA FONDATION FAMILIALE TROTTIER	UNHCR The UN Refugee Agency		\$50,000.00	
15.	WILLIAM BIRCHALL FOUNDATION	UNITED NATIONS HIGH COMMISSION ON REFUGEES	TORONTO	\$50,000.00	
16.	TURKSTRA FOUNDATION	UNHCR	Toronto	\$50,000.00	
17.	Charitable Gift Funds Canada Foundation / Fonds de Bienfaisance Canada	UNHCR	OTTAWA	\$42,000.00	
18.	Canadian Online Giving Foundation/Fondation canadienne de dons en ligne	THE UN REFUGEE AGENCY (UNHCR CANADA/HCR CANADA)	TORONTO	\$36,925.00	
19.	UNITED WAY OF GREATER TORONTO	UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES	OTTAWA	\$33,883.00	

Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities->

[other-qualified-donees.html](#). As well, Blumbergs also maintains Canada's largest charity information portal at www.CharityData.ca with up to 17 years information on every Canadian registered charity. The portal is free and the aim is to increase transparency in the Canadian charity sector. With CRA removing recently over 10 years' worth of information from the Charities Listing, www.CharityData.ca has far more years available

- 1) The data in this note is based on the 2019 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA, not every charity may have filed their T3010 or been inputted yet.
- 2) Registered charities complete the T3010 and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act* (Canada), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions, it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers, the likelihood of a significant inaccuracy in their T3010 filings is great.
- 4) The T3010s are filed with CRA and in many cases needs to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which can eliminate most processing errors on CRA's part. Canadian charities can as of June 2019 electronically file the T3010 which will hopefully reduce errors and speed up the process for T3010 data becoming available.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization knows that it has substantial fundraising or political expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.
- 7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in [Guide Completing the Registered Charity Information Return \(T-4033\)](#) and also various other CRA guidances and policies. The information inputted may not conform to

Generally Accepted Accounting Principles (GAAP) and often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information.

8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake, the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand, some numbers like political expenditures (which are now no longer being asked about) were often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers, the top 6 organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article [“Did the University of Windsor spend \\$285 million on political activities in 2012”](#). For the 2013 political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million. For 2017 the number is 28 million. For 2018 the number is 30 million.

9) The T3010 asks certain questions. Many [important questions](#) are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient or worthwhile to support is prone to failure. We have established a website at www.smartgiving.ca which discusses in detail questions donors may want to ask before donating to charity.

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

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