



Breakdown of Data on CRA Categories for the Canadian Registered Charity Sector

By Mark Blumberg and Henri Pasha (May 30th, 2023)

We recently reviewed the Canadian registered charities contained on the T3010 Registered Charity Information Return for 2020. The database was prepared by the Charities Directorate of CRA in February 2023 and covers about 84,000 charities.

The Canadian charity sector is divided by the CRA into four heads of charity, 30 categories, which are then further divided into 252 sub-categories. Below, we've compiled significant sums from all the charities' T3010 filings and split them into their respective categories.

Often people look at the total charity sector, which is quite large, and then wonder about the relative size of different subsectors. Although we have only looked at the categories in total, we will be doing work to explore some of the sub-categories in the future.

At the end of this article below, is a list of all of the categories and sub-categories that CRA uses.

If one is interested in a particular category or sub-category, you can do some sorting on the CharityData.ca website. For example, you could search the category of "Support of Schools or Education" or the subcategory of "School Councils (Parent-Teacher Association)". You can further sort by which organization had the largest revenue or you could sort by largest asset base, etc.

It's important to note that the categorization system is far from perfect, so the insight it provides may be limited. Many charities and organizations are involved in a wide range of charitable activities, yet they are assigned by CRA only one category. This is more problematic for some categories than others.

The Sean Blumberg Transparency Project is in memory of my youngest brother Sean Blumberg. Sean was a sweet, kind person, a great brother who helped me on a number of occasions with many tasks including the time consuming and arduous task of reviewing T3010 databases and making them into something useful. As part of the Sean Blumberg Transparency Project, Blumbergs has been releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

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

Summary Chart

Category	Number of Charities	Total assets	Total Liabilities	Receipted Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 1 - Organizations Relieving Poverty	11,222	\$ 70,314,645,941	\$ 15,943,808,148	\$ 1,934,232,671	\$ 23,619,261,036	\$ 16,705,310,013	\$ 22,599,530,631	\$ 39,304,840,644
Category 2 - Foundations Relieving Poverty	14	\$ 4,854,170	\$ 20,158	\$ 1,007,097	\$ 1,325,732	\$ 285,917	\$ 400,916	\$ 686,833
Category 10 - Teaching Institutions	3188	\$ 197,980,147,516	\$ 125,102,286,586	\$ 1,515,572,308	\$ 100,764,192,704	\$ 66,139,268,803	\$ 95,078,612,475	\$ 161,217,881,278

Category	Number of Charities	Total assets	Total Liabilities	Receipted Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 11 - Support of Schools and Education	3758	\$ 15,970,553,712	\$ 10,222,303,631	\$ 238,608,431	\$ 6,595,225,511	\$ 3,482,955,170	\$ 6,052,299,508	\$ 9,535,254,678
Category 12 - Education in the Arts	1764	\$ 586,313,103	\$ 326,779,472	\$ 34,822,749	\$ 413,013,170	\$ 235,787,523	\$ 351,591,202	\$ 587,378,725
Category 13 - Educational Organizations not elsewhere Categorized	1048	\$ 5,446,369,835	\$ 3,549,146,229	\$ 35,541,937	\$ 3,069,353,385	\$ 1,091,744,330	\$ 2,883,177,049	\$ 3,974,921,379
Category 14 - Research	222	\$ 825,512,663	\$ 432,796,507	\$ 13,717,963	\$ 397,830,015	\$ 301,777,007	\$ 343,642,129	\$ 645,419,136
Category 15 - Foundations Advancing Education	1057	\$ 8,455,824,685	\$ 993,950,443	\$ 503,874,833	\$ 2,318,272,915	\$ 688,693,494	\$ 1,460,966,028	\$ 2,149,659,522

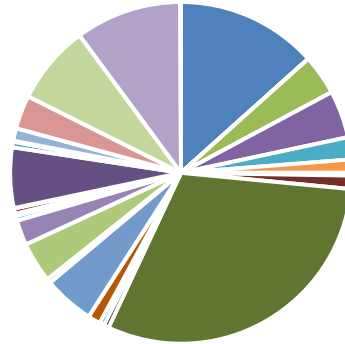
Category	Number of Charities	Total assets	Total Liabilities	Receipted Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 30 - Christianity	25576	\$ 43,774,748,101	\$ 7,567,359,015	\$ 374,869,797,579	\$ 9,020,332,435	\$ 4,109,334,376	\$ 7,349,324,568	\$ 11,458,658,944
Category 40 - Islam	422	\$ 1,291,706,353	\$ 350,895,920	\$ 184,990,140	\$ 332,465,870	\$ 141,281,485	\$ 208,253,277	\$ 349,534,762
Category 50 - Judaism	363	\$ 822,354,392	\$ 234,231,291	\$ 148,177,144	\$ 269,980,006	\$ 142,125,490	\$ 219,155,315	\$ 361,280,805
Category 60 - Other Religions	996	\$ 1,846,463,978	\$ 499,081,017	\$ 127,388,873	\$ 297,495,771	\$ 88,497,685	\$ 152,282,776	\$ 240,780,461
Category 70 - Support of Religion	4036	\$ 10,155,753,479	\$ 2,556,780,997	\$ 1,060,903,524	\$ 4,375,679,003	\$ 2,693,474,012	\$ 3,534,449,247	\$ 6,227,923,259
Category 90 - Organizations Advancing Religions	346	\$ 2,510,801,927	\$ 537,709,141	\$ 188,850,442	\$ 432,310,244	\$ 74,952,176	\$ 287,091,857	\$ 362,044,033
Category 100 - Core Health Care	3201	\$ 94,676,663,602	\$ 80,882,481,977	\$ 937,976,684	\$ 91,639,475,256	\$ 70,019,396,416	\$ 89,199,282,124	\$ 159,218,678,540

Category	Number of Charities	Total assets	Total Liabilities	Receipted Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 110 - Supportive Health Care	1989	\$ 36,159,302,090	\$ 28,398,476,179	\$ 216,217,235	\$ 52,354,543,250	\$ 44,796,570,594	\$ 51,451,233,194	\$ 96,247,803,788
Category 120 - Protective Health Care	390	\$ 291,325,241	\$ 40,966,784	\$ 73,219,814	\$ 180,079,980	\$ 110,373,029	\$ 156,503,741	\$ 266,876,770
Category 130 - Health Care Products	10	\$ 370,257	\$ 29,627	\$ 166,066	\$ 691,939	\$ 651,318	\$ 722,829	\$ 1,374,147
Category 140 - Complementary or Alternative Healthcare	152	\$ 54,291,244	\$ 39,152,933	\$ 3,278,385	\$ 21,249,731	\$ 14,624,898	\$ 18,945,201	\$ 33,570,099
Category 150 - Relief of the Aged	424	\$ 687,145,415	\$ 488,433,718	\$ 7,892,737	\$ 439,388,206	\$ 351,478,889	\$ 424,416,988	\$ 775,895,877
Category 155 - Upholding Human Rights	34	\$ 23,123,400	\$ 4,181,460	\$ 20,747,199	\$ 55,123,552	\$ 39,222,140	\$ 60,354,415	\$ 99,576,555

Category	Number of Charities	Total assets	Total Liabilities	Receipted Revenue	Total Revenue	Charitable Expenditures	Total Expenditures	Total Compensation
Category 160 - Community Resource	4800	\$ 8,337,556,388	\$ 3,682,722,017	\$ 209,529,974	\$ 6,236,221,447	\$ 4,248,626,800	\$ 5,731,608,609	\$ 9,980,235,409
Category 170 - Environment	431	\$ 806,055,246	\$ 342,722,345	\$ 36,632,496	\$ 300,610,201	\$ 187,567,785	\$ 242,706,372	\$ 430,274,157
Category 175 - Agriculture	86	\$ 59,743,205	\$ 20,100,396	\$ 724,273	\$ 14,789,912	\$ 10,961,660	\$ 14,241,851	\$ 25,203,511
Category 180 - Animal Welfare	998	\$ 1,468,672,087	\$ 294,578,745	\$ 219,682,875	\$ 717,334,261	\$ 429,923,828	\$ 573,666,003	\$ 1,003,589,831
Category 190 - Arts	2665	\$ 6,836,396,285	\$ 3,809,446,862	\$ 196,759,463	\$ 3,016,413,717	\$ 2,147,302,086	\$ 2,726,191,497	\$ 4,873,493,583
Category 200 - Public Amenities	6298	\$ 11,982,035,948	\$ 4,271,879,112	\$ 341,160,219	\$ 4,472,056,315	\$ 2,717,352,431	\$ 4,000,048,112	\$ 6,717,400,543
Category 210 - Foundations	8469	\$ 82,242,863,023	\$ 6,862,034,864	\$ 8,088,714,770	\$ 23,263,018,535	\$ 3,088,841,691	\$ 13,079,193,788	\$ 16,168,035,479
Category 214 - CAAA	1	\$ 2,710	\$ -	\$ -	\$ 150	\$ -	\$ 577	\$ 577
Category 215 - NASO	30	\$ 12,531,640	\$ 6,160,465	\$ 418,737	\$ 15,031,890	\$ 10,697,489	\$ 13,598,504	\$ 24,295,993

For a more detailed chart see this PDF. [CRA CATEGORIES LIST - PDF](#)

Number of Registered Charities by Category



- Category 1 - Organizations Relieving Poverty
- Category 2 - Foundations Relieving Poverty
- Category 10 - Teaching Institutions
- Category 11 - Support of Schools and Education
- Category 12 - Education in the Arts
- Category 13 - Educational Organizations not elsewhere Categorized
- Category 14 - Research
- Category 15 - Foundations Advancing Education
- Category 30 - Christianity
- Category 40 - Islam
- Category 50 - Judaism

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 19 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, and only providing 5 years information online in the Charities Listing, www.CharityData.ca has far more years available

- 1) The data in this note is based on the 2020 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.

www.CanadianCharityLaw.ca

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This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.

Charity Type English Desc	Category English Desc	Category (Sub-Category Cc	Sub-Category English Desc
Relief of Poverty	Organizations Relieving Poverty	1	1 Facilitator organization supporting, improving, and enhancing the work of groups involved in the relief of poverty
Relief of Poverty	Organizations Relieving Poverty	1	2 Humanitarian assistance (outside of Canada)
Relief of Poverty	Organizations Relieving Poverty	1	3 Medical services not otherwise covered by basic health care (dental / optometry / counselling)
Relief of Poverty	Organizations Relieving Poverty	1	4 Operating a food bank
Relief of Poverty	Organizations Relieving Poverty	1	5 Operating a micro-lending program
Relief of Poverty	Organizations Relieving Poverty	1	6 Operating a shelter
Relief of Poverty	Organizations Relieving Poverty	1	7 Orphanage
Relief of Poverty	Organizations Relieving Poverty	1	8 Pro-bono legal services
Relief of Poverty	Organizations Relieving Poverty	1	9 Providing low-cost housing
Relief of Poverty	Organizations Relieving Poverty	1	10 Providing meals (including breakfast programs)
Relief of Poverty	Organizations Relieving Poverty	1	11 Providing medical equipment and supplies
Relief of Poverty	Organizations Relieving Poverty	1	12 Providing household items (furniture / appliances)
Relief of Poverty	Organizations Relieving Poverty	1	13 Providing material assistance (clothing / computers / equipment)
Relief of Poverty	Organizations Relieving Poverty	1	14 Providing work related clothing / career development tools / work integration (resume writing / interview tips)
Relief of Poverty	Organizations Relieving Poverty	1	15 Refugee (support and settlement assistance)
Relief of Poverty	Organizations Relieving Poverty	1	99 Other
Relief of Poverty	Foundations Relieving Poverty	2	1 Foundations for specified poverty charities
Relief of Poverty	Foundations Relieving Poverty	2	2 Foundations funding poverty QDs in general
Advancement of Education	Teaching Institutions	10	1 Preschool (early-childhood education / junior kindergarten)
Advancement of Education	Teaching Institutions	10	2 Kindergarten
Advancement of Education	Teaching Institutions	10	3 Public elementary school
Advancement of Education	Teaching Institutions	10	4 Independent elementary schools (includes religious)
Advancement of Education	Teaching Institutions	10	5 Public middle school
Advancement of Education	Teaching Institutions	10	6 Independent middle school (including religious)
Advancement of Education	Teaching Institutions	10	7 Public secondary school
Advancement of Education	Teaching Institutions	10	8 Independent secondary school (including religious)
Advancement of Education	Teaching Institutions	10	9 Public district board (all grades)
Advancement of Education	Teaching Institutions	10	10 Catholic district / separate school board (all grades)
Advancement of Education	Teaching Institutions	10	11 School association / board / district
Advancement of Education	Teaching Institutions	10	12 Schools for students with intellectual disabilities (physical / communicative / mental or social learning difficulties)
Advancement of Education	Teaching Institutions	10	13 Vocational / technical school
Advancement of Education	Teaching Institutions	10	14 College (includes religious)
Advancement of Education	Teaching Institutions	10	15 University (includes religious)
Advancement of Education	Teaching Institutions	10	16 Educational camps
Advancement of Education	Teaching Institutions	10	99 Other
Advancement of Education	Support of schools and education	11	1 School councils (parent-teacher associations)
Advancement of Education	Support of schools and education	11	2 Tutoring programs or services
Advancement of Education	Support of schools and education	11	3 Scholarships / bursaries / awards (scholastic achievement)
Advancement of Education	Support of schools and education	11	4 Literary / debating society
Advancement of Education	Support of schools and education	11	5 Literacy groups
Advancement of Education	Support of schools and education	11	6 Construction of schools / Renovations / building supplies
Advancement of Education	Support of schools and education	11	7 Educational aids / school supplies
Advancement of Education	Support of schools and education	11	8 Fund for specific college / university / school
Advancement of Education	Support of schools and education	11	9 Facilitator organization supporting and enhancing the work of groups involved in the advancement of education
Advancement of Education	Support of schools and education	11	99 Other
Advancement of Education	Education in the arts	12	1 Art school (painting / sculpture / drawing / forms of visual arts)
Advancement of Education	Education in the arts	12	2 Music conservatory / school / society
Advancement of Education	Education in the arts	12	3 Theatre / film / drama school / society / company
Advancement of Education	Education in the arts	12	4 Scholarships / bursaries / awards (studying performance arts)

Advancement of Education	Education in the arts	12	99 Other
Advancement of Education	Educational organizations not elsewhere cateç	13	1 Cadets
Advancement of Education	Educational organizations not elsewhere cateç	13	2 Guides
Advancement of Education	Educational organizations not elsewhere cateç	13	3 Scouts
Advancement of Education	Educational organizations not elsewhere cateç	13	99 Other
Advancement of Education	Research	14	1 Medical research (health sciences / disease)
Advancement of Education	Research	14	2 Environmental research (ecosystem / conservation / wildlife)
Advancement of Education	Research	14	3 Social sciences / humanities research (politics / law / linguistics / economics / psychology)
Advancement of Education	Research	14	4 Public policy research institutes economic / social policy
Advancement of Education	Research	14	5 Scholarships / bursaries / awards (for conducting research)
Advancement of Education	Research	14	6 Sciences / physics / chemistry
Advancement of Education	Research	14	99 Other
Advancement of Education	Foundations Advancing Education	15	1 Foundations for specified educational charities
Advancement of Education	Foundations Advancing Education	15	2 Foundations funding educational QDs in general
Advancement of Religion	Christianity	30	1 Adventist
Advancement of Religion	Christianity	30	2 Anglican
Advancement of Religion	Christianity	30	3 Apostolic
Advancement of Religion	Christianity	30	4 Baptist
Advancement of Religion	Christianity	30	5 Catholic
Advancement of Religion	Christianity	30	6 Church of Christ
Advancement of Religion	Christianity	30	7 Gospel
Advancement of Religion	Christianity	30	8 Jehovah's Witnesses
Advancement of Religion	Christianity	30	9 Mennonite / Brethren / Hutterite
Advancement of Religion	Christianity	30	10 Orthodox
Advancement of Religion	Christianity	30	11 Pentecostal
Advancement of Religion	Christianity	30	12 Presbyterian
Advancement of Religion	Christianity	30	13 Protestant
Advancement of Religion	Christianity	30	14 Salvation Army Temples
Advancement of Religion	Christianity	30	15 United
Advancement of Religion	Christianity	30	99 Other
Advancement of Religion	Islam	40	1 Ahmadi
Advancement of Religion	Islam	40	2 Alevi
Advancement of Religion	Islam	40	3 Ismaili
Advancement of Religion	Islam	40	4 Salafi / Wahhabi
Advancement of Religion	Islam	40	5 Shia
Advancement of Religion	Islam	40	6 Sufi
Advancement of Religion	Islam	40	7 Sunni
Advancement of Religion	Islam	40	99 Other
Advancement of Religion	Judaism	50	1 Conservative
Advancement of Religion	Judaism	50	2 Kabbalah
Advancement of Religion	Judaism	50	3 Orthodox
Advancement of Religion	Judaism	50	4 Reform
Advancement of Religion	Judaism	50	99 Other
Advancement of Religion	Other Religions	60	1 Baha'i
Advancement of Religion	Other Religions	60	2 Buddhism
Advancement of Religion	Other Religions	60	3 Hinduism
Advancement of Religion	Other Religions	60	4 Jainism
Advancement of Religion	Other Religions	60	5 Sikhism
Advancement of Religion	Other Religions	60	6 Zoroastrianism
Advancement of Religion	Other Religions	60	99 Other

Advancement of Religion	Support of Religion	70	1 Cemeteries (religious)
Advancement of Religion	Support of Religion	70	2 Convents and Monasteries
Advancement of Religion	Support of Religion	70	3 Counselling (faith based)
Advancement of Religion	Support of Religion	70	4 Crusade - one-time event
Advancement of Religion	Support of Religion	70	5 Mission / Missionary organization
Advancement of Religion	Support of Religion	70	6 Fund / endowment for specific faith based organization
Advancement of Religion	Support of Religion	70	7 Music - ministries / religious festivals
Advancement of Religion	Support of Religion	70	8 Language translation - enable the reading of sacred text
Advancement of Religion	Support of Religion	70	9 Library - spiritual and educational resources
Advancement of Religion	Support of Religion	70	10 Pastoral care - hospice / hospital / prison
Advancement of Religion	Support of Religion	70	11 Pilgrimages
Advancement of Religion	Support of Religion	70	12 Prayer fellowships / ministries / circles
Advancement of Religion	Support of Religion	70	13 Providing and maintaining facilities / title-holding entities
Advancement of Religion	Support of Religion	70	14 Religious education classes (bible study)
Advancement of Religion	Support of Religion	70	15 Retirement / nursing / rehabilitation etc.
Advancement of Religion	Support of Religion	70	16 Retreats - marriage encounter / spiritual / youth
Advancement of Religion	Support of Religion	70	17 Scholarships / bursaries / awards (religious courses)
Advancement of Religion	Support of Religion	70	18 Facilitator organization supporting and enhancing the work of groups involved in the advancement of religion
Advancement of Religion	Support of Religion	70	19 Youth ministries / camps
Advancement of Religion	Support of Religion	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
Advancement of Religion	Foundations Advancing Religions	90	1 Foundations for specified religious charities
Advancement of Religion	Foundations Advancing Religions	90	2 Foundations funding religious QDs in general
Other Purposes Beneficial to the Community	Core Health Care	100	1 Addiction recovery programs and centres
Other Purposes Beneficial to the Community	Core Health Care	100	2 Community health centre / medical clinic
Other Purposes Beneficial to the Community	Core Health Care	100	3 Dental Clinic
Other Purposes Beneficial to the Community	Core Health Care	100	4 Counselling or support group programs
Other Purposes Beneficial to the Community	Core Health Care	100	5 First aid services
Other Purposes Beneficial to the Community	Core Health Care	100	6 Hospitals (diagnosing and treating health conditions)
Other Purposes Beneficial to the Community	Core Health Care	100	7 Hospice
Other Purposes Beneficial to the Community	Core Health Care	100	8 Providing home health care
Other Purposes Beneficial to the Community	Core Health Care	100	9 Providing palliative care service
Other Purposes Beneficial to the Community	Core Health Care	100	10 Providing preventative care
Other Purposes Beneficial to the Community	Core Health Care	100	11 Providing psychological counselling
Other Purposes Beneficial to the Community	Core Health Care	100	12 Providing physical, occupational, speech or massage therapy
Other Purposes Beneficial to the Community	Core Health Care	100	13 Rehabilitation programs and centres
Other Purposes Beneficial to the Community	Core Health Care	100	14 Treatment / preventative care for specific disease / health condition
Other Purposes Beneficial to the Community	Core Health Care	100	99 Other
Other Purposes Beneficial to the Community	Supportive Health Care	110	1 Accompanying individuals to medical appointment / translate / interpret
Other Purposes Beneficial to the Community	Supportive Health Care	110	2 Accommodation for hospital patients' visit
Other Purposes Beneficial to the Community	Supportive Health Care	110	3 Family planning / birth control / pregnancy crisis counseling
Other Purposes Beneficial to the Community	Supportive Health Care	110	4 General health promotion / prevention
Other Purposes Beneficial to the Community	Supportive Health Care	110	5 Health Boards - established by province
Other Purposes Beneficial to the Community	Supportive Health Care	110	6 Independent living skills (peer support / referrals)
Other Purposes Beneficial to the Community	Supportive Health Care	110	7 Health counselling and group support programs
Other Purposes Beneficial to the Community	Supportive Health Care	110	8 Health Councils - established by province
Other Purposes Beneficial to the Community	Supportive Health Care	110	9 Health / medical conference / seminars
Other Purposes Beneficial to the Community	Supportive Health Care	110	10 Hospital auxiliaries
Other Purposes Beneficial to the Community	Supportive Health Care	110	11 Providing comfort items (cope with hospitalization / health condition)
Other Purposes Beneficial to the Community	Supportive Health Care	110	12 Respite for caregivers of persons with serious health conditions

Other Purposes Beneficial to the Community	Supportive Health Care	110	13 Services that facilitate the delivery of health care
Other Purposes Beneficial to the Community	Supportive Health Care	110	14 Services for adults and children with developmental disabilities
Other Purposes Beneficial to the Community	Supportive Health Care	110	15 Transportation to medical appointments
Other Purposes Beneficial to the Community	Supportive Health Care	110	16 Voluntary Association for specific hospital / home
Other Purposes Beneficial to the Community	Supportive Health Care	110	99 Other
Other Purposes Beneficial to the Community	Protective Health Care	120	1 Ambulance or paramedic services
Other Purposes Beneficial to the Community	Protective Health Care	120	2 Disaster relief
Other Purposes Beneficial to the Community	Protective Health Care	120	3 Voluntary Fire-fighting services
Other Purposes Beneficial to the Community	Protective Health Care	120	4 Regulating / governing health care service providers and standards
Other Purposes Beneficial to the Community	Protective Health Care	120	5 Safety council / society
Other Purposes Beneficial to the Community	Protective Health Care	120	6 Search and rescue / lifesaving services
Other Purposes Beneficial to the Community	Protective Health Care	120	99 Other
Other Purposes Beneficial to the Community	Health Care Products	130	1 Drugs (radiopharmaceutical / biologics / medicines / vaccines)
Other Purposes Beneficial to the Community	Health Care Products	130	2 Medical equipment / supplies (for use inside or outside Canada)
Other Purposes Beneficial to the Community	Health Care Products	130	3 Providing natural health products
Other Purposes Beneficial to the Community	Health Care Products	130	99 Other
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	1 Alternative medical services / products (dietary / herbal supplements)
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	2 Energy-based systems (spiritual healing)
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	3 Manipulative body-based therapy (osteopathy / massage therapy)
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	4 Mind-body techniques (meditation / acupuncture)
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	5 Therapeutic programs for persons with disabilities
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	6 Traditional programs / whole medicine (Chinese / Ayurvedic)
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	7 Providing physical fitness and wellness facilities / programs
Other Purposes Beneficial to the Community	Complementary or Alternative Health Care	140	99 Other
Other Purposes Beneficial to the Community	Relief of the Aged	150	1 Adapting residential accommodation
Other Purposes Beneficial to the Community	Relief of the Aged	150	2 Home support/services (personal care / meals / housekeeping / shopping assistance / laundry / home repair)
Other Purposes Beneficial to the Community	Relief of the Aged	150	3 Nursing home / senior's home with care
Other Purposes Beneficial to the Community	Relief of the Aged	150	4 Relieving isolation (companionship / accompaniment to social outings)
Other Purposes Beneficial to the Community	Relief of the Aged	150	5 Seniors' outreach programs (housekeeping / tax preparation, etc.)
Other Purposes Beneficial to the Community	Relief of the Aged	150	6 Support services to victims of elder abuse / counselling
Other Purposes Beneficial to the Community	Relief of the Aged	150	7 Transportation for seniors
Other Purposes Beneficial to the Community	Relief of the Aged	150	99 Other
Other Purposes Beneficial to the Community	Upholding Human Rights	155	1 Increasing public awareness and promoting respect of human rights issues
Other Purposes Beneficial to the Community	Upholding Human Rights	155	2 Monitoring / reporting on the fulfillment of human rights obligations
Other Purposes Beneficial to the Community	Upholding Human Rights	155	3 Upholding human rights law / administration and enforcement of human rights law
Other Purposes Beneficial to the Community	Upholding Human Rights	155	99 Other
Other Purposes Beneficial to the Community	Community Resource	160	1 Aboriginal programs and services (includes friendship centres)
Other Purposes Beneficial to the Community	Community Resource	160	2 Battered women's centre
Other Purposes Beneficial to the Community	Community Resource	160	3 Crime prevention / preservation of law & order
Other Purposes Beneficial to the Community	Community Resource	160	4 Community land trust
Other Purposes Beneficial to the Community	Community Resource	160	5 Crisis / distress phone line
Other Purposes Beneficial to the Community	Community Resource	160	6 Daycare / Nursery / After school care
Other Purposes Beneficial to the Community	Community Resource	160	7 Employment / Job training for people with physical and mental disabilities
Other Purposes Beneficial to the Community	Community Resource	160	8 Immigrant services (jobs / language / etc.)
Other Purposes Beneficial to the Community	Community Resource	160	9 Legal assistance and services (mediation)
Other Purposes Beneficial to the Community	Community Resource	160	10 Military / family / veterans' support
Other Purposes Beneficial to the Community	Community Resource	160	11 Missing children organization
Other Purposes Beneficial to the Community	Community Resource	160	12 Rape / sexual assault / abuse support
Other Purposes Beneficial to the Community	Community Resource	160	13 Rehabilitation of offenders
Other Purposes Beneficial to the Community	Community Resource	160	14 Suicide prevention

Other Purposes Beneficial to the Community	Community Resource	160	15 Facilitator organization supporting and enhancing the work of groups involved in the delivery of charitable programs
Other Purposes Beneficial to the Community	Community Resource	160	16 Employment counselling / guidance (career)
Other Purposes Beneficial to the Community	Community Resource	160	17 Employment training / rehabilitation
Other Purposes Beneficial to the Community	Community Resource	160	18 Volunteerism
Other Purposes Beneficial to the Community	Community Resource	160	19 Youth programs and services
Other Purposes Beneficial to the Community	Community Resource	160	99 Other
Other Purposes Beneficial to the Community	Environment	170	1 Conservation of nature / habitat group / ecosystem preservation etc.
Other Purposes Beneficial to the Community	Environment	170	2 Pollution Reduction
Other Purposes Beneficial to the Community	Environment	170	3 Environmental development solutions and technologies
Other Purposes Beneficial to the Community	Environment	170	4 Upholding environmental law
Other Purposes Beneficial to the Community	Environment	170	5 Waste management reduction / recycling
Other Purposes Beneficial to the Community	Environment	170	99 Other
Other Purposes Beneficial to the Community	Agriculture	175	1 Agriculture / farm society or aid / safety
Other Purposes Beneficial to the Community	Agriculture	175	2 Horticultural society
Other Purposes Beneficial to the Community	Agriculture	175	99 Other
Other Purposes Beneficial to the Community	Animal Welfare	180	1 Animal hospital
Other Purposes Beneficial to the Community	Animal Welfare	180	2 Animal shelter / neuter / adoption
Other Purposes Beneficial to the Community	Animal Welfare	180	3 Wildlife protection organization
Other Purposes Beneficial to the Community	Animal Welfare	180	4 Rescuing domestic / holding stray / abandoned / surrendered animals
Other Purposes Beneficial to the Community	Animal Welfare	180	99 Other
Other Purposes Beneficial to the Community	Arts	190	1 Arts council (promoting the industry)
Other Purposes Beneficial to the Community	Arts	190	2 Arts festival
Other Purposes Beneficial to the Community	Arts	190	3 Crafts (beadwork / ceramics / furniture / glass / metal / wood / etc.)
Other Purposes Beneficial to the Community	Arts	190	4 Dance (ballet / classical / jazz / modern / tap / etc.)
Other Purposes Beneficial to the Community	Arts	190	5 Literature (novels / playwriting / poetry / short stories / etc.)
Other Purposes Beneficial to the Community	Arts	190	6 Media arts (animation / film / screenwriting / etc.)
Other Purposes Beneficial to the Community	Arts	190	7 Music (band / choral / gospel / jazz / opera / orchestral / etc.)
Other Purposes Beneficial to the Community	Arts	190	8 Music Festival
Other Purposes Beneficial to the Community	Arts	190	9 Theatre / performing arts (drama / comedy / musical / puppetry / etc.)
Other Purposes Beneficial to the Community	Arts	190	10 Visual arts (drawing and illustration / painting / photography / etc.)
Other Purposes Beneficial to the Community	Arts	190	99 Other
Other Purposes Beneficial to the Community	Public Amenities	200	1 Aquarium
Other Purposes Beneficial to the Community	Public Amenities	200	2 Archives
Other Purposes Beneficial to the Community	Public Amenities	200	3 Art gallery
Other Purposes Beneficial to the Community	Public Amenities	200	4 Botanical garden
Other Purposes Beneficial to the Community	Public Amenities	200	5 Camps / recreation
Other Purposes Beneficial to the Community	Public Amenities	200	6 Cemetery (secular)
Other Purposes Beneficial to the Community	Public Amenities	200	7 Community Centre / hall
Other Purposes Beneficial to the Community	Public Amenities	200	8 Hall of fame
Other Purposes Beneficial to the Community	Public Amenities	200	9 Heritage / Historical site
Other Purposes Beneficial to the Community	Public Amenities	200	10 Library
Other Purposes Beneficial to the Community	Public Amenities	200	11 Memorial
Other Purposes Beneficial to the Community	Public Amenities	200	12 Museum
Other Purposes Beneficial to the Community	Public Amenities	200	13 National and provincial parks
Other Purposes Beneficial to the Community	Public Amenities	200	14 Nature centre / society / trails
Other Purposes Beneficial to the Community	Public Amenities	200	15 Performing arts centre / facility
Other Purposes Beneficial to the Community	Public Amenities	200	16 Public recreation / arenas / parks / playgrounds / pools
Other Purposes Beneficial to the Community	Public Amenities	200	17 Zoo / zoological society
Other Purposes Beneficial to the Community	Public Amenities	200	99 Other
Other Purposes Beneficial to the Community	Foundations	210	1 Foundations for specified community benefit

Other Purposes Beneficial to the Community	Foundations	210	2 Foundations funding community benefit QDs in general
Other Purposes Beneficial to the Community	CAAA	214	1 CAAA
Other Purposes Beneficial to the Community	NASO	215	1 NASO