



Blumbergs' Snapshot of the Canadian Charity Sector 2019

By Mark Blumberg and Henri Pasha (September 5, 2021)

We recently reviewed the T3010 Registered Charity Information Return database for 2019 as part of the Sean Blumberg Transparency Project. The database covers about 83,892 of the approximately 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by May 2021.

This article provides a snapshot of the registered charity sector based on the 2019 T3010 filings. We have completed Blumbergs' Snapshots of the Canadian Charity Sector for 2010 – 2018 as well. Keep in mind that these statistics only relate to registered charities under the *Income Tax Act* (Canada) and not to the 80,000 -100,000 non-profits which are not registered charities and for which CRA is not permitted to release information.

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$321 billion and expenditures of about \$283 billion.

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

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.

Some of the highlights of the Blumbergs' Snapshot of the Canadian Charity Sector 2018 include:

- 83,892 registered charities filed their T3010 in Canada out of approximately 85,800 charities
- \$321 billion in total revenue for Canadian charities and total expenditures of \$283 billion.
- Government revenue totaled \$199.2 Billion including from the federal government (\$10 Billion), provincial governments (\$177.8 Billion) and municipal/regional governments (\$11.5 Billion). In total government is approximately 62% of revenue of the whole charity sector.
- 78,141 identified themselves as active and 3,998 as inactive
- 30,791 made gifts to other charities or qualified donees during their 2019 fiscal year
- Canadian charities spent over \$3.81 billion outside of Canada
- 136 Canadian charities received funds from Global Affairs Canada for foreign activities)
- 3,016 identified having contractual relationships with foreign intermediaries, 1,402 charities identified that employees conducted activities outside of Canada and 2,701 had volunteers conducting foreign activities.
- \$2.6 Billion was received by Canadian charities from outside of Canada
- 791 identified carrying on political activities
- 44,575 identified having employment expenses while 38,814 did not have any employment expenses
- \$162 Billion was spent by Canadian charities on salaries and other compensation expenditures
- \$19.6 Billion in official donation receipts were issued by Canadian registered charities

www.CanadianCharityLaw.ca

Further information

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful including our Blumbergs' Directory on [Transparency](#):

[Blumbergs' Snapshot of the Canadian Charity Sector 2018](#)

[Blumbergs' Snapshot of the British Columbia Charity Sector 2018](#)

[Blumbergs' Snapshot of the Alberta Charity Sector 2018](#)

[Blumbergs' Snapshot of the Ontario Charity Sector 2018](#)

[Blumbergs' Snapshot of the Quebec Charity Sector 2018](#)

[Blumbergs' Snapshot of the Nova Scotia Charity Sector 2018](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2017](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2016](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2015](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2014](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2013](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2012](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2011](#)

[Blumbergs' Snapshot of the Canadian Charity Sector 2010](#)

[Blumbergs' Snapshot of the BC Charity Sector 2012](#)

[Blumbergs Canadian Charity Sector Snapshot 2011 - understanding the charity sector through the T3010](#)

[Blumbergs Canadian Charity Sector Snapshot 2010 -a little more perspective on the sector](#)

[Blumbergs' Snapshot of the Ontario Charity Sector 2011](#)

[Blumbergs' Snapshot of the Alberta Charity Sector 2012](#)

[Blumbergs' Directory on Transparency Related Articles](#)

[Blumbergs' Directory on Canadian charity statistics](#)

www.CanadianCharityLaw.ca

[Comparison of the CRA's Charities Listing and Blumbergs' CharityData.ca](#)

[Transparency in the Canadian Charitable Sector and the T3010 Registered Charity Information Return Online Course](#)

[Blumbergs' Pre-Budget Submission for the Federal Budget 2021 relating to charities, transparency and other issues](#)

[CRA provides additional information on foreign activities by Canadian charities](#)

[Another version of CRA's guidance on advancement of religion released in an access to information request](#)

[The Charity Report provides a profile of the Blumbergs' Snapshot of the Canadian Charity Sector](#)

[Dramatic changes to the CRA Charities Listing](#)

[If the T3010 annual charity return improves perhaps the charity sector and transparency will also improve](#)

[Mark Blumberg's submission to the Standing Committee on Finance on transparency](#)

[CRA publishes new web page on "How to get information about a charity"](#)

[New Transparency in Ontario for Non-Profits to be released in next few months](#)

[Finance Memo on Registered Charities - Political Activities, Foreign Funding and Transparency](#)

[Which Canadian Charities Spent Money on "political activities" and how much did they spend](#)

[So how much do Canadian charities receive from foreign sources according to the T3010 Returns?](#)

[Transparency - What can the Charities Directorate of CRA disclose about registered charities?](#)

[How accurate are the T3010 charity returns when it comes to political activities?](#)

[How to Decide Which Charity to Support](#)

[Community Foundations of Canada 2013 Conference in Winnipeg -some interesting stats](#)

[CRA publishes new web page on "How to get information about a charity"](#)

[CRA releases new T3010 \(13\) for registered charities with fiscal year ends after January 1, 2013](#)

[List of Ontario Non-Profit Corporations finally revealed for the first time](#)

[Who are the Canadian environmental charities?](#)

[Which Canadian Registered Charities Received the Most Money from Municipal Governments in 2012?](#)

[Which Canadian Registered Charities Received the Most Money from Provincial Governments in 2012?](#)

www.CanadianCharityLaw.ca

[Which Charities Received the Most Money from the Federal Government – 2012?](#)

[Largest Gifts from Canadian Charities to other Qualified Donees - 2012](#)

[Which Canadian Private Foundations had the largest total expenditures in 2013-2015?](#)

[More from the T3010-13 on political activities](#)

[Latest statistics on “abusive charity gifting tax schemes”](#)

[Some simple and free steps to increase your Canadian registered charity’s transparency](#)

[CRA released it’s 2018 T3010 annual return form for Canadian registered charities](#)

[Corporations Canada has made a giant leap forward in increasing transparency of Federal corporations](#)

[Top Canadian Charity Law Issues by Mark Blumberg – For Charity Village – March 2018](#)

[Key statistics on Canada’s charity and non-profit sector](#)

[Discussion paper from the T3010 User Group on improvements to the T3010](#)

[CRA provides additional details as to changes with the T3010 over the last few years](#)

Registered Charity Information Return

Protected B when completed

Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at canada.ca/cra-forms.

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

Complete the following:

1. Charity name:

83,832 Charities in the Database

65,017 Provided phone numbers
48,172 Provided email addresses

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

83,832 BNs R R

4. Web address (if applicable):

33,020 Web addresses

A1 Was the charity in a subordinate position to a head body? 1510 Yes No
If yes, give the name and BN/registration number of the organization. 11,160 71,190

Name:	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
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A2 Has the charity wound-up, dissolved, or terminated operations? 1570 Yes No
596 82,567

A3 Is the charity designated as a public foundation or private foundation? 1600 Yes No
15,604 67,730

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to the CRA's List of charities and refer to the charity's detail page.

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232, Corporations Information Act Annual Return for Ontario Not-for-Profit Corporations. 580,653 directors listed by all charities. Arm's length (465,523) and non-arm's length (82,417). 32,713 did not list whether arm's length or not.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? 1800 Yes No
If no, explain why in the "Ongoing programs" space below at C2. 78,141 3998

C2 Describe all ongoing and new charitable programs the charity carried on during this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. Do not include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs: 77,372
New programs: 12,165
You can search all ongoing and new programs at www.charitydata.ca

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
 30,791 52,740
If yes, you must complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
 12,601 70,816
If yes, you must complete Schedule 2, Activities outside Canada.

C5 Public policy dialogue and development activities

A registered charity may carry on public policy dialogue and development activities in furtherance of its stated charitable purposes but must never directly or indirectly support or oppose a political party or a candidate for public office. For more information, see Guidance CG-027, Public policy dialogue and development activities by charities.

(a) Did the charity carry on public policy dialogue and development activities during the fiscal period? **2400** Yes No
 791 75,092
If yes, you must complete Schedule 7, Public policy dialogue and development activities.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- | | | |
|---|--|---|
| 2500 <input type="checkbox"/> Advertisements/print/radio/ TV commercials 9497 | 2570 <input type="checkbox"/> Sales 12,574 | 2620 <input type="checkbox"/> Telephone/TV solicitations 1743 |
| 2510 <input type="checkbox"/> Auctions 6095 | 2575 <input type="checkbox"/> Internet 10,158 | 2630 <input type="checkbox"/> Tournament/sporting events 4871 |
| 2530 <input type="checkbox"/> Collection plate/boxes 20,387 | 2580 <input type="checkbox"/> Mail campaigns 9248 | 2640 <input type="checkbox"/> Cause-related marketing 1504 |
| 2540 <input type="checkbox"/> Door-to-door solicitation 1202 | 2590 <input type="checkbox"/> Planned-giving programs 5425 | 2650 <input type="checkbox"/> Other 12,631 |
| 2550 <input type="checkbox"/> Draws/lotteries 7219 | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships 11,484 | 2660 Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts 18,601 | 2610 <input type="checkbox"/> Targeted contacts 11,095 | |

C7 Did the charity pay external fundraisers? **2700** Yes No
 1616 80,776
If yes, you must complete the following lines, and complete Schedule 4, Confidential data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ **445,997,817**
 (b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ **124,716,917**

(c) Select the method of payment to the fundraiser:

- | | | |
|---|--|--|
| 2730 <input type="checkbox"/> Commissions 394 | 2750 <input type="checkbox"/> Finder's fee 17 | 2770 <input type="checkbox"/> Honoraria 53 |
| 2740 <input type="checkbox"/> Bonuses 3 | 2760 <input type="checkbox"/> Set fee for services 619 | 2780 <input type="checkbox"/> Other 228 |
| 2790 Specify: 226 | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No
 748 720

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No
 5398 77,516

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
If yes, you must complete Schedule 3, Compensation.
 44,575 38,814

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following? **3900** Yes No
 1119 81,928

- a Canadian citizen, nor
 - employed in Canada, nor
 - carrying on a business in Canada, nor
 - a person having disposed of taxable Canadian property?
- If yes, you must complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.**

C11	Did the charity receive any non-cash gifts for which it issued tax receipts? If yes , you must complete Schedule 5, Non-cash gifts.	4000	<input type="checkbox"/> Yes 12,399	<input type="checkbox"/> No 69,008
C12	Did the charity acquire a non-qualifying security?	5800	<input type="checkbox"/> Yes 45	<input type="checkbox"/> No 81,451
C13	Did the charity allow any of its donors to use any of its property? (except for permissible uses)	5810	<input type="checkbox"/> Yes 50	<input type="checkbox"/> No 81,418
C14	Did the charity issue any of its tax receipts for donations on behalf of another organization?	5820	<input type="checkbox"/> Yes 507	<input type="checkbox"/> No 80,953
C15	Did the charity have direct partnership holdings at any time during the fiscal period?	5830	<input type="checkbox"/> Yes 168	<input type="checkbox"/> No 80,853

Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:
 (a) The charity's revenue exceeds \$100,000.
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
 (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1	Was the financial information reported below prepared on an accrual or cash basis?	4020	<input type="checkbox"/> Accrual 50,343	<input type="checkbox"/> Cash 25,874
D2	Summary of financial position: Using the charity's own financial statements, enter the following: Did the charity own land and/or buildings?	4050	<input type="checkbox"/> Yes 5886	<input type="checkbox"/> No 20,327
	Total assets (including land and buildings)	4200	\$ 518,963,573,146	
	Total liabilities	4350	\$ 282,747,581,387	
	Did the charity borrow from, loan to, or invest assets with any non-arm's length persons?	4400	<input type="checkbox"/> Yes 802	<input type="checkbox"/> No 24,772
D3	Revenue: Did the charity issue tax receipts for gifts?	4490	<input type="checkbox"/> Yes 20,035	<input type="checkbox"/> No 6827
	If yes , enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts	4500	\$ 19,579,881,407	
	Total amount of 10 year gifts received	4505	\$ 966,972,258	
	Total amount received from other registered charities	4510	\$ 8,140,557,524	
	Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	\$ 3,635,172,976	
	Did the charity receive any revenue from any level of government in Canada?	4565	<input type="checkbox"/> Yes 5128	<input type="checkbox"/> No 19,950
	If yes , total amount received	4570	\$ 92,713,005	
	Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	\$ 98,560,160	
	Total non tax-receipted revenue from all sources outside of Canada (government and non-government)	4575	\$ 2,641,282,534	
	Total non tax-receipted revenue from fundraising	4630	\$ 3,217,189,787	
	Total revenue from sale of goods and services (except to any level of government in Canada)	4640	\$ 26,081,556,561	
	Other revenue not already included in the amounts above	4650	\$ 36,966,791,946	
	Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)	4700	\$ 321,591,620,217	
D4	Expenditures: Professional and consulting fees	4860	\$ 6,039,981,457	
	Travel and vehicle expenses	4810	\$ 2,939,480,783	
	All other expenditures not already included in the amounts above (excluding gifts to qualified donees)	4920	\$ 44,893,281,534	
	Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920)	4950	\$ 272,921,266,740	
	Of the amount at line 4950: (a) Total expenditures on charitable activities	5000	\$ 203,777,246,606	
	(b) Total expenditures on management and administration	5010	\$ 22,491,926,519	
	Total amount of gifts made to all qualified donees	5050	\$ 9,657,526,922	
	Total expenditures (add lines 4950 and 5050)	5100	\$ 283,552,396,544	

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print):		Signature:
Position in charity:	Date:	Phone number:

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address		
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

Name:	
Company name (if applicable):	
Complete street address:	
City, province or territory, and postal code:	
Phone number:	Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input type="checkbox"/> No

Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form RC232, Corporations Information Act Annual Return for Ontario Not-for-Profit Corporations (if applicable)
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's **registration may be revoked**.

Foundations		Schedule 1
1	Did the foundation acquire control of a corporation?	<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes 40 <input type="checkbox"/> No 15,125 </div>
2	Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities?	<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes 39 <input type="checkbox"/> No 15,021 </div>
For private foundations only:		
3	Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment?	<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes 49 <input type="checkbox"/> No 10,271 </div>
4	Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.	<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes 88 <input type="checkbox"/> No 10,193 </div>

Activities outside Canada	Schedule 2
For more information go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying out activities outside Canada.	

1	Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees	200 \$ 3,811,287,098
2	Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)?	<div style="display: flex; justify-content: space-between;"> 3016 9503 </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>
If yes, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:		

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar
10,788 organizations and individuals recieved a total of		
\$2,432,608,671		

3	Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.	
	Cumulatively, Canadian charities reported 9580 entries for countries to which resources were devoted.	

4	Were any projects undertaken outside Canada funded by Global Affairs Canada	<div style="display: flex; justify-content: space-between;"> 136 11,306 </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>
	If yes, what was the total amount the charity spent under this arrangement?	230 \$ 645,100,442
5	Were any of the charity's activities outside of Canada carried out by employees of the charity?	<div style="display: flex; justify-content: space-between;"> 1402 9927 </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>
6	Were any of the charity's activities outside of Canada carried out by volunteers of the charity?	<div style="display: flex; justify-content: space-between;"> 2701 8623 </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>
7	Did the charity export goods as part of its charitable activities?	<div style="display: flex; justify-content: space-between;"> 347 11,013 </div> <div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div>
If yes, list the items exported, their destination, the country code, and their value.		

Item exported	Destination (city/region)	Country code	Value (CAN \$)
1228 Items exported, totalling \$110,927,104			

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

QS-Other countries in Africa
 QR-Other countries in Asia and Oceania
 QM-Other countries in Central and South America
 QP-Other countries in Europe
 QO-Other countries in the Middle East
 QN-Other countries in North America

Compensation **Schedule 3**

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.

305 <input type="checkbox"/> \$1 – \$39,999 68,027	310 <input type="checkbox"/> \$40,000 – \$79,999 77,154	315 <input type="checkbox"/> \$80,000 – \$119,999 22,540
320 <input type="checkbox"/> \$120,000 – \$159,999 7098	325 <input type="checkbox"/> \$160,000 – \$199,999 2855	330 <input type="checkbox"/> \$200,000 – \$249,999 1838
335 <input type="checkbox"/> \$250,000 – \$299,999 1031	340 <input type="checkbox"/> \$300,000 – \$349,999 736	345 <input type="checkbox"/> \$350,000 and over 948

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380**

3 Total expenditure on all compensation in the fiscal period. **390**

Confidential data **Schedule 4**

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about external fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Non-cash gifts **Schedule 5**

1 Select all types of non-cash gifts received for which a tax receipt was issued:

500 <input type="checkbox"/> Artwork/wine/jewellery 2300	525 <input type="checkbox"/> Ecological properties 35	550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds 2333
505 <input type="checkbox"/> Building materials 1067	530 <input type="checkbox"/> Life insurance policies 593	555 <input type="checkbox"/> Books 1110
510 <input type="checkbox"/> Clothing/furniture/food 4059	535 <input type="checkbox"/> Medical equipment/supplies 458	560 <input type="checkbox"/> Other 6624
515 <input type="checkbox"/> Vehicles 394	540 <input type="checkbox"/> Privately-held securities 160	565 Specify: 6388
520 <input type="checkbox"/> Cultural properties 211	545 <input type="checkbox"/> Machinery/equipment/ computers/software 1718	

2 Enter the total amount of tax-receipted non-cash gifts **580**

Detailed financial information

Schedule 6

Fill out this schedule if any of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis?..... 4020 Accrual Cash
 50,343 25,874

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments	4100 \$ 58,214,215,245	Accounts payable and accrued liabilities ...	4300 \$ 37,637,548,752
Amounts receivable from non-arm's length persons	4110 \$ 9,364,762,152	Deferred revenue	4310 \$ 93,315,313,019
Amounts receivable from all others	4120 \$ 28,934,533,815	Amounts owing to non-arm's length persons	4320 \$ 10,988,147,040
Investments in non-arm's length persons	4130 \$ 3,026,706,393	Other liabilities	4330 \$ 119,045,194,723
Long-term investments	4140 \$ 141,935,467,399	Total liabilities (add lines 4300 to 4330)...	4350 \$ 282,747,581,387
Inventories	4150 \$ 2,222,239,595		
Land and buildings in Canada	4155 \$ 285,571,110,017		
Other capital assets in Canada	4160 \$ 97,548,266,594		
Capital assets outside Canada	4165 \$ -278,808,176		
Accumulated amortization of capital assets	4166 \$ -143,130,682,442	Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250 \$ 17,183,322,450
Other assets	4170 \$ 24,483,274,050		
10 year gifts.....	4180 \$ 13,004,326,064		
Total assets (add lines 4100 to 4170)	4200 \$ 518,963,573,146		

Statement of operations

Revenue:			
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts	4500	\$ 19,579,881,407	
Total eligible amount of tax-receipted tuition fees	5610	\$ 840,742,950	
Total amount of 10 year gifts received	4505	\$ 966,972,258	
Total amount received from other registered charities	4510	\$ 8,140,557,524	
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	\$ 3,635,172,976	
Total revenue received from federal government	4540	\$ 10,015,517,396	
Total revenue received from provincial/territorial governments	4550	\$ 177,771,928,638	
Total revenue received from municipal/regional governments	4560	\$ 11,465,541,684	
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	\$ 92,713,005	
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	\$ 2,641,282,534	
Total interest and investment income received or earned	4580	\$ 6,152,983,365	
Gross proceeds from disposition of assets	4590	\$ 17,624,671,961	
Net proceeds from disposition of assets (show a negative amount with brackets)	4600	\$ 1,942,147,117	
Gross income received from rental of land and/or buildings	4610	\$ 3,723,531,688	
Total non tax-receipted revenues received for memberships, dues and association fees	4620	\$ 1,937,103,536	
Total non tax-receipted revenue from fundraising	4630	\$ 3,217,189,787	
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	\$ 26,081,556,561	
Other revenue not already included in the amounts above	4650	\$ 36,966,791,946	
Specify type(s) of revenue included in the amount reported at 4650	4655	N/A	
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)	4700	\$ 321,591,620,217	

Expenditures:

Advertising and promotion	4800	\$ 1,341,167,995
Travel and vehicle expenses.....	4810	\$ 2,939,480,783
Interest and bank charges.....	4820	\$ 2,763,133,217
Licences, memberships, and dues.....	4830	\$ 690,665,015
Office supplies and expenses.....	4840	\$ 4,033,853,191
Occupancy costs	4850	\$ 10,592,754,481
Professional and consulting fees	4860	\$ 6,039,981,457
Education and training for staff and volunteers	4870	\$ 1,042,753,831
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$ 162,196,068,024
Fair market value of all donated goods used in charitable activities	4890	\$ 1,330,688,361
Purchased supplies and assets	4891	\$ 20,705,360,977
Amortization of capitalized assets.....	4900	\$ 12,025,321,185
Research grants and scholarships as part of charitable activities.....	4910	\$ 4,342,735,233
All other expenditures not included in the amounts above (excluding gifts to qualified donees).....	4920	\$ 44,893,281,534
Specify type(s) of expenditures included in the amount reported at 4920.....	4930	N/A
Total expenditures before gifts to qualified donees (add lines 4800 to 4920).....	4950	\$ 272,921,266,740

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities.....	5000	\$ 203,777,246,606
(b) Total expenditures on management and administration	5010	\$ 22,491,926,519
(c) Total expenditures on fundraising	5020	\$ 2,816,477,662
(d) Total other expenditures included in line 4950.....	5040	\$ 10,893,584,937
Total amount of gifts made to all qualified donees	5050	\$ 9,657,526,922
Total expenditures (add lines 4950 and 5050)	5100	\$ 283,552,396,544

Other financial information**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds.....	5500	\$ 414,708,952
• Enter the amount disbursed for the fiscal period for the specified purpose.....	5510	\$ 312,771,096

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period	5750	\$ 52,692,288
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Property not used in charitable activities:

Enter the average value of property not used for charitable activities or administration during:

• The 24 months before the beginning of the fiscal period	5900	\$ 93,575,786,279
• The 24 months before the end of the fiscal period	5910	\$ 107,401,767,959

Public policy dialogue and development activities

Schedule 7

A registered charity may carry on public policy dialogue and development activities in furtherance of its stated charitable purposes but must never directly or indirectly support or oppose a political party or a candidate for public office. For more information, see Guidance CG-027, Public policy dialogue and development activities by charities.

1 Describe the charity's public policy dialogue and development activities, and explain how these relate to its charitable purposes.

710 charities entered descriptions

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 by Canadian charities are 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 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.