



Blumbergs' Snapshot of the Nova Scotia Charity Sector 2018

By Mark Blumberg, Henri Pasha and David Oyler (March 3, 2021)

We recently reviewed the T3010 Registered Charity Information Return database for 2018 as part of the Sean Blumberg Transparency Project. The database covers 84,323 of the 85,800 registered charities in Canada that had filed their T3010 for 2018 and were processed into CRA's Charity Listing database by May 2020. We are hoping that by mid-2021 the 2019 dataset will be complete.

This article provides a snapshot of the registered charity sector in Nova Scotia taken from a subset of the 2018 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 amount of easily accessible data on the registered charity sector is lacking. The T3010 form asks very little information of charities. It is unfortunate but when you look at other countries such as the US and UK there is far more publicly available information on individual charities. In this world of greater expectation of transparency, the charity sector has fallen far behind and this could result in a reduction of public trust in charities. Here is my most recent [submission to the Federal government](#) calling for greater transparency with non-profits and charities.

Below are some of the highlights of the Blumbergs' Snapshot of the Nova Scotia Charity Sector in 2018, as compared to the same figures from the T3010 for Ontario and Canada in the same year

	Nova Scotia 2018	Ontario 2018	Canada 2018
Number of registered charities in Nova Scotia	3601	30,316	84,323
Nova Scotia charities identified themselves as active	3371	28,132	78,264
Nova Scotia charities identified themselves as inactive	115	1637	4382
Nova Scotia charities that made gifts to other charities or qualified donees	1222	12,762	31,532
Total revenue for Nova Scotia charities	\$7.1 billion	\$117.5 billion	4284
Total expenditures of Nova Scotia charities	\$6.9 billion	\$108.3 billion	\$284 billion
Nova Scotia charities who funded projects outside of Canada	58	1,584	3,327
Amount spent by Nova Scotia charities outside of Canada	\$41 million	\$2.6 billion	\$3.75
Nova Scotia charities received funds from Global Affairs Canada	2	76	148
Nova Scotia charities that identified carrying on political activities	21	292	722

Nova Scotia charities that had employment expenses	1871	15,839	45,462
Nova Scotia charities that did not have any employment expenses	1690	14,349	38,485
Amount spent by Nova Scotia charities on salaries and other compensation	\$4.4 billion	\$61.7 billion	\$155 billion
Value of official donation receipts issued by Nova Scotia charities	\$292 million	\$9.4 billion	\$18 billion

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$284 billion and expenditures of about \$271 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 Nova Scotia Charity Sector 2018 include:

- 3601 Nova Scotia registered charities filed their T3010 out of approximately 85,800 charities in Canada
- \$7.1 billion in total revenue for Nova Scotia charities and total expenditures of \$6.9 billion.
- Government revenue totaled \$4.9 billion including from the federal government (\$254 million), provincial governments (\$4.4 billion) and municipal/regional governments (\$289 million). In total government is approximately 70% of revenue of the whole charity sector in Nova Scotia.
- 3371 identified themselves as active and 115 as inactive

- 1222 made gifts to other charities or qualified donees during their 2018 fiscal year
- Nova Scotia charities spent over \$41 million outside of Canada
- 2 Nova Scotia charities received funds from Global Affairs Canada
- 58 identified having contractual relationships with foreign intermediaries, 30 charities identified that employees conducted activities outside of Canada and 54 had volunteers conducting foreign activities.
- \$15 million was received by Nova Scotia charities from outside of Canada
- 21 identified carrying on political activities
- \$333,540 was spent by Nova Scotia charities on political activities
- 1871 identified having employment expenses while 1690 did not have any employment expenses
- \$4.4 billion was spent by Nova Scotia charities on salaries and other compensation expenditures
- \$292 million in official donation receipts were issued by Nova Scotia registered charities

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 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](#)

www.canadiancharitylaw.ca

[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 Nova Scotia Charity Sector 2012](#)

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

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

[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](#)

[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](#)

[CRA Responds to Questions at Blumbergs’ Canadian Charity Law Institute on CHAMP](#)



Place bar code label here

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.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name:

3601 Registered Charities

3013 provided phone numbers
2124 provided emails

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

R R

4. Web address (if applicable):

1170 provided web addresses

A1 Was the charity in a subordinate position to a parent organization? **1510** Yes No
If **yes**, give the name and BN/registration number of the organization. 575 2894

Name:	BN (if applicable)
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A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No
24 3530
1036 2515

A3 Is the charity designated as a public foundation or private foundation? **1600** Yes No

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-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return.

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. 3371 115

C2 In the space below, describe all **ongoing** and **new** charitable programs the charity carried on 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:
New programs:

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
 If **yes**, you must complete Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations. 1222 2353

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
 If **yes**, you must complete Schedule 2, Activities outside Canada. 1012 2558

C5 Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? **2400** Yes No
 If **yes**, you must complete Schedule 7, Political Activities, Tables 1 and 2. 21 3513

(b) Total amount spent by the charity on these political activities. **5030** \$ 333,540

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** \$ Not provided by CRA

(d) Total amount received from outside Canada that was directed to be spent on political activities. **5032** \$ Not provided by CRA
 If you entered an amount on line 5032 you must complete Schedule 7, Political Activities, Table 3.

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 429 | 2570 <input type="checkbox"/> Sales 603 | 2620 <input type="checkbox"/> Telephone/TV solicitations 45 |
| 2510 <input type="checkbox"/> Auctions 331 | 2575 <input type="checkbox"/> Internet 287 | 2630 <input type="checkbox"/> Tournament/sporting events 178 |
| 2530 <input type="checkbox"/> Collection plate/boxes 998 | 2580 <input type="checkbox"/> Mail campaigns 343 | 2640 <input type="checkbox"/> Cause-related marketing 50 |
| 2540 <input type="checkbox"/> Door-to-door solicitation 58 | 2590 <input type="checkbox"/> Planned-giving programs 213 | 2650 <input type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries 482 | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships 404 | 2660 Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts 916 | 2610 <input type="checkbox"/> Targeted contacts 354 | |

C7 Did the charity pay external fundraisers? **2700** Yes No
 If **yes**, you must complete the following lines, and complete Schedule 4, Confidential Data, Table 1. 77 3441

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ 2,907,961

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ 311,900

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

- | | | |
|--|---|---|
| 2730 <input type="checkbox"/> Commissions 10 | 2750 <input type="checkbox"/> Finder's fee 0 | 2770 <input type="checkbox"/> Honoraria 2 |
| 2740 <input type="checkbox"/> Bonuses 0 | 2760 <input type="checkbox"/> Set fee for services 23 | 2780 <input type="checkbox"/> Other 5 |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No
92 550

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
169 3366

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. 1871 1690

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
44 3501

- 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 gifts in kind (non-cash gifts) for which it issued tax receipts? 4000 Yes 491 No 3054
If yes, you must complete Schedule 5, Gifts in kind.
- C12 Did the charity acquire a non-qualifying security? 5800 Yes 1 No 3553
- C13 Did the charity allow any of its donors to use any of its property? (except for permissible uses) 5810 Yes 2 No 3548
- C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? 5820 Yes 26 No 3529
- C15 Did the charity have direct partnership holdings at any time during the fiscal period? 5830 Yes 3 No 3526

Section D: Financial information

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

Skip this section if any of the following applies to the charity:
 (a) The charity's revenue exceeds \$100,000.
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
 (c) The charity has 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 Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? 4050 Yes No

Total assets (including land and buildings) 4200 \$ _____

Total liabilities 4350 \$ _____

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? 4400 Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? 4490 Yes No

If yes, enter the total eligible amount of all gifts for which the charity issued tax receipts 4500 \$ _____

Total amount of 10 year gifts received 4505 \$ _____

Total amount received from other registered charities 4510 \$ _____

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) 4530 \$ _____

Did the charity receive any revenue from any level of government in Canada? 4565 Yes No

If yes, total amount received 4570 \$ _____

Total tax-receipted revenue from all sources outside of Canada (government and non-government) 4571 \$ _____

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) 4575 \$ _____

Total **non** tax-receipted revenue from fundraising 4630 \$ _____

Total revenue from sale of goods and services (except to any level of government in Canada) 4640 \$ _____

Other revenue not already included in the amounts above 4650 \$ _____

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) 4700 \$ _____

D4 Expenditures:

Professional and consulting fees 4860 \$ _____

Travel and vehicle expenses 4810 \$ _____

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) 4920 \$ _____

Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) 4950 \$ _____

Of the amount at line 4950:

(a) Total expenditures on charitable activities 5000 \$ _____

(b) Total expenditures on management and administration 5010 \$ _____

Total amount of gifts made to all qualified donees 5050 \$ _____

Total expenditures (add lines 4950 and 5050) 5100 \$ _____

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, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print):		Signature:
Position in charity:	Date:	Telephone 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:	
Telephone number:	Is this the same individual who certified in Section E? <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 is collected under section 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;
- Form TF725, Registered Charity Basic Information Sheet;
- a copy of the charity's financial statements;
- Form T1235, Directors/Trustees and Like Officials Worksheet;
- Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return (if applicable);
- Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations (if applicable); and
- 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? **100** Yes No
2 1028
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** Yes No
2 1003

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? **120** Yes No
2 636
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? **130** Yes No
1 636
- If yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet.

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** \$ 41,767,658
- 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)? **210** Yes No
58 922

If yes, provide details of the amounts reported in Question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Enter the country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

- 3** Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.

- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada **220** Yes No
2 760
- If yes**, what was the total amount the charity spent under this arrangement? **230** \$ 1,108,118
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** Yes No
30 710
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** Yes No
54 683
- 7** Did the charity export goods as part of its charitable activities? **260** Yes No
11 736

If yes, list the items exported, their value (in Canadian dollars), their destination and the country code.

Item exported	Value (CAN \$)	Destination (city/region)	Country code

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 2234	310 <input type="checkbox"/> \$40,000 – \$79,999 2362	315 <input type="checkbox"/> \$80,000 – \$119,999 402
320 <input type="checkbox"/> \$120,000 – \$159,999 110	325 <input type="checkbox"/> \$160,000 – \$199,999 42	330 <input type="checkbox"/> \$200,000 – \$249,999 29
335 <input type="checkbox"/> \$250,000 – \$299,999 12	340 <input type="checkbox"/> \$300,000 – \$349,999 8	345 <input type="checkbox"/> \$350,000 and over 6

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 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 chart 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)	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"/>

Gifts in kind

Schedule 5

1 Select all types of gifts in kind received for which a tax receipt was issued:

500 <input type="checkbox"/> Artwork/wine/jewellery 66	525 <input type="checkbox"/> Ecological properties 1	550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds 80
505 <input type="checkbox"/> Building materials 48	530 <input type="checkbox"/> Life insurance policies 18	555 <input type="checkbox"/> Books 46
510 <input type="checkbox"/> Clothing/furniture/food 127	535 <input type="checkbox"/> Medical equipment/supplies 17	560 <input type="checkbox"/> Other 260
515 <input type="checkbox"/> Vehicles 3	540 <input type="checkbox"/> Privately-held securities 9	565 Specify: _____
520 <input type="checkbox"/> Cultural properties 6	545 <input type="checkbox"/> Machinery/equipment/ computers/software 53	

2 Enter the total amount of tax-receipted gifts in kind. **580**

Detailed financial information

Schedule 6

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

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

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash
 1565 1680

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 \$ 878,166,804	Accounts payable and accrued liabilities	4300 \$ 807,833,984
Amounts receivable from non-arm's length persons	4110 \$ 643,838,404	Deferred revenue	4310 \$ 768,025,005
Amounts receivable from all others	4120 \$ 565,190,556	Amounts owing to non-arm's length persons	4320 \$ 87,788,327
Investments in non-arm's length persons	4130 \$ 128,844,353	Other liabilities	4330 \$ 2,180,925,392
Long-term investments	4140 \$ 2,064,224,416	Total liabilities (add lines 4300 to 4330)....	4350 \$ 3,805,752,037
Inventories	4150 \$ 66,830,294		
Land and buildings in Canada	4155 \$ 6,032,607,335		
Other capital assets in Canada	4160 \$ 1,734,761,364		
Capital assets outside Canada	4165 \$ 7,424,625		
Accumulated amortization of capital assets	4166 \$ -2,456,121,651	Amount included in lines 4150, 4155,	
Other assets	4170 \$ 362,420,027	4160, 4165 and 4170 not used in	
10 year gifts	4180 \$ 86,621,881	charitable activities	4250 \$ 58,498,489
Total assets (add lines 4100 to 4170)	4200 \$ 10,188,815,675		

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity issued tax receipts		4500 \$ 292,404,693
Total eligible amount of tax-receipted tuition fees	5610 \$ 2,240,997	
Total amount of 10 year gifts received	4505 \$ 3,866,367	
Total amount received from other registered charities		4510 \$ 81,614,683
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)		4530 \$ 32,369,771
Total revenue received from federal government		4540 \$ 253,966,262
Total revenue received from provincial/territorial governments		4550 \$ 4,439,070,218
Total revenue received from municipal/regional governments		4560 \$ 289,051,929
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571 \$ 2,112,012	
Total non tax-receipted revenue from all sources outside Canada (government and non-government)		4575 \$ 13,353,333
Total interest and investment income received or earned		4580 \$ 104,721,578
Gross proceeds from disposition of assets	4590 \$ 153,639,162	
Net proceeds from disposition of assets (show a negative amount with brackets)		4600 \$ 19,582,771
Gross income received from rental of land and/or buildings		4610 \$ 59,080,874
Total non tax-receipted revenues received for memberships, dues and association fees		4620 \$ 35,817,386
Total non tax-receipted revenue from fundraising		4630 \$ 74,293,436
Total revenue from sale of goods and services (except to any level of government in Canada)		4640 \$ 695,446,563
Other revenue not already included in the amounts above		4650 \$ 688,457,198
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 \$ 7,084,318,980

Expenditures:

Advertising and promotion	4800	\$ 19,021,969
Travel and vehicle expenses.....	4810	\$ 82,326,504
Interest and bank charges.....	4820	\$ 45,530,421
Licences, memberships, and dues.....	4830	\$ 12,840,842
Office supplies and expenses.....	4840	\$ 70,315,404
Occupancy costs	4850	\$ 288,255,938
Professional and consulting fees	4860	\$ 135,845,238
Education and training for staff and volunteers	4870	\$ 24,007,339
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$ 4,405,492,649
Fair market value of all donated goods used in charitable activities	4890	\$ 53,014,649
Purchased supplies and assets	4891	\$ 156,290,204
Amortization of capitalized assets.....	4900	\$ 203,103,450
Research grants and scholarships as part of charitable activities.....	4910	\$ 158,485,928
All other expenditures not included in the amounts above (excluding gifts to qualified donees).....	4920	\$ 1,146,397,148
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	\$ 6,776,740,395

Of the amounts at lines 4950 and 5031 (reported at C5 Political Activities (c)):

(a) Total expenditures on charitable activities.....	5000	\$ 5,432,509,815
(b) Total expenditures on management and administration	5010	\$ 899,839,283
(c) Total expenditures on fundraising	5020	\$ 53,439,585
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b).....	5030	\$ 333,540
(e) Total other expenditures included in line 4950.....	5040	\$ 193,398,671
Total amount of gifts made to all qualified donees	5050	\$ 97,533,735
Total expenditures (add lines 4950 and 5050)	5100	\$ 6,876,316,075

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	\$ 8,327,612
• Enter the amount disbursed for the fiscal period for the specified purpose.....	5510	\$ 3,535,746

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 \$ 0

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	\$ 1,136,401,819
• The 24 months before the end of the fiscal period	5910	\$ 1,212,937,987

Political activities

Schedule 7

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

- 1** Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes.

- 2** Identify the way the charity participated in or carried out political activities during the fiscal period.

		Resources used			
		Select all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 4	<input type="checkbox"/> 1
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 0
Publications (printed or electronic)	702	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 0
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/> 2	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 0
Petitions, boycotts (calls to action)	704	<input type="checkbox"/> 2	<input type="checkbox"/> 0	<input type="checkbox"/> 1	<input type="checkbox"/> 0
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/> 4	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 0
Internet (website, social media (Twitter, YouTube))	706	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 5	<input type="checkbox"/> 0
Gifts to qualified donees for political activities	707	<input type="checkbox"/> 0	<input type="checkbox"/> 0	<input type="checkbox"/> 0	<input type="checkbox"/> 0
Other (specify):	708	<input type="checkbox"/> 1	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 0

Funding from outside of Canada for political activities

- 3** If the charity entered an amount on line 5032, Question 5(d) in Section C, complete the table below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2). For more information on how to complete this table, see Guide T4033.

Political activity	Amount	Country Code
No political activities described		

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 16 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 recently removing 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 2018 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.

www.canadiancharitylaw.ca

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 form 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.