

Blumbergs' Snapshot of the Canadian Charity Sector 2018: Fundraising Activity

By Mark Blumberg, Henri Pasha, and David Oyler (March 18, 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 revenues and expenses associated with fundraising activities undertaken by the registered charity sector based on 2018 T3010 filings. We have completed Blumbergs' Snapshots of the Canadian Charity Sector for 2013 – 2017 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 <u>submission to the Federal government</u> calling for greater transparency with non-profits and charities.

Below are some of the highlights of the Blumbergs' Snapshot of fundraising revenues and expenses of the Canadian Charity Sector in 2018, as compared to the same figures from 2013- 2017, along with a breakdown by Charity Designation, and a listing of the Top 25 Charities by receipted gifts revenue and by fundraising expenditures.

Fundraising Sector Totals

Year	Total Revenue from Receipted Gifts (Line 4500)	Total Non-Tax Receipted Gifts (Line 4530)	Non-Tax Receipted Revenue from Fundraising (Line 4630)	Total Expenditures on Fundraising (Line 5020)
2018	\$18,033,756,877.00	\$3,168,220,329.00	\$3,044,538,566.00	\$2,806,109,460.00
2017	\$18,068,916,984.00	\$3,018,029,739.00	\$3,053,569,758.00	\$2,673,324,487.00
2016	\$16,578,191,450.00	\$3,029,955,034.00	\$2,880,552,527.00	\$2,618,133,233.00
2015	\$16,521,405,201.00	\$2,878,491,060.00	\$2,822,733,463.00	\$2,543,163,450.00
2014	\$15,796,991,238.00	\$2,774,081,797.00	\$2,971,160,947.00	\$2,614,363,542.00
2013	\$14,819,990,747.00	\$2,591,959,627.00	\$2,826,766,769.00	\$2,626,074,407.00

Sector Totals by Designation

Category	Total Revenue from Receipted Gifts (Line 4500)	Total Non-Tax Receipted Gifts (Line 4530)	Non-Tax Receipted Revenue from Fundraising (Line 4630)	Total Expenditures on Fundraising (Line 5020)
Public Foundation	\$3,742,206,584.00	\$378,832,082.00	\$919,209,217.00	\$869,978,415.00
Private Foundation	\$2,896,043,000.00	\$130,102,372.00	\$63,179,958.00	\$16,585,628.00
Charitable Organization	\$11,395,507,293.00	\$2,659,285,875.00	\$2,062,149,391.00	\$1,919,545,417.00

Top 25 Charities by Total Receipted Gift Revenue in 2018

BN/Regi stration Number	Desi gnat ion code	Sub- cate gory cod e	Legal name	Registrati on date	City	Pro vin ce	Total Revenue from Receipted Gifts (Line 4500)	Non-Tax Receipted Gifts (Line 4530)	Non-Tax Receipted Revenue from Fundraising (Line 4630)	Total Expenditures on Fundraising (Line 5020)
1193048 55RR00 01	С	13	WORLD VISION CANADA-VISION MONDIALE CANADA	1-1-1967 0:00	MISSISS AUGA	ON	\$236,600,757.00	\$6,344,610.00	\$283,040.00	\$60,396,663.00
8049219 63RR00 01	В	2	Wynn Family Charitable Foundation	10-21- 2015 0:00	TORONT O	ON	\$199,791,124.00			
8967135 00RR00 01	Α	2	Charitable Gift Funds Canada Foundation / Fonds de Bienfaisance Canada	3-10-2003 0:00	KINGST	ON	\$178,070,032.00			
8263446 32RR00 01	С	99	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	6-23-1998 0:00	CARDST ON	АВ	\$178,017,618.00			
8965684 17RR00 01	Α	1	CANADAHELPS CANADON	5-1-2000 0:00	TORONT O	ON	\$156,426,780.00	\$354,145.00		\$110,022.00
8411133 50RR00 01	В	2	THE ANGEL GABRIEL FOUNDATION	11-22- 2007 0:00	CAMBRI DGE	ON	\$153,573,444.00			
1192198 14RR00 01	С	99	THE CANADIAN RED CROSS SOCIETY / LA SOCIETE CANADIENNE DE LA CROIX-ROUGE	1-1-1979 0:00	OTTAW A	ON	\$112,567,731.00		\$17,897,386.00	\$35,017,133.00
1000725 86RR00 01	С	99	AGA KHAN FOUNDATION CANADA / FONDATION AGA KHAN CANADA	7-11-1980 0:00	OTTAW A	ON	\$108,691,042.00	\$989,209.00	\$1,992,705.00	\$2,071,927.00
1079516 18RR00 01	С	14	THE GOVERNING COUNCIL OF THE SALVATION ARMY IN CANADA/CONSEIL DE DIRECTION DE L'ARMÉE DU SALUT DU CANADA	1-1-1967 0:00	TORONT O	ON	\$107,588,502.00	\$5,474,860.00		\$14,549,152.00
8631568 16RR00 01	С	99	REDEMPTION MINISTRIES INC LES MINISTERES REDEMPTION INC.	12-23- 2003 0:00	MONTR EAL	QC	\$102,968,080.00			
1188298 03RR00 01	С	99	CANADIAN CANCER SOCIETY - SOCIÉTÉ CANADIENNE DU CANCER	1-1-1967 0:00	TORONT O	ON	\$101,368,212.00	\$54,000.00	\$59,566,390.00	\$68,785,000.00
1189289 93RR00 01	С	99	PLAN INTERNATIONAL CANADA INC.	1-1-1967 0:00	TORONT O	ON	\$97,821,817.00	\$3,837,033.00		\$26,114,345.00

1193009 60RR00 01	A	2	THE WINNIPEG FOUNDATION	1-1-1967 0:00	WINNIP EG	МВ	\$90,928,251.00	\$2,506,675.00		\$1,164,611.00
8874837 41RR00 01	В	2	TELUS Friendly Future Foundation - Fondation TELUS Pour un Futur Meilleur	12-20- 1996 0:00	VANCO UVER	ВС	\$90,585,747.00	\$103,446.00		
1192782 16RR00 01	Α	2	UNITED WAY OF GREATER TORONTO	1-1-1967 0:00	TORONT O	ON	\$87,918,246.00		\$78,469,018.00	\$20,659,669.00
8455288 27RR00 01	Α	2	CHIMP: Charitable Impact Foundation (Canada)	8-26-2008 0:00	VANCO UVER	ВС	\$87,394,056.00			
1081623 30RR00 01	С	99	THE GOVERNING COUNCIL OF THE UNIVERSITY OF TORONTO	1-1-1967 0:00	TORONT O	ON	\$87,273,828.00	\$211,051.00	\$10,311,366.00	\$33,278,000.00
8037032 30RR00 01	В	2	WORLD CHARITABLE FOUNDATION OF CANADA	9-3-2014 0:00	CAMBRI DGE	ON	\$86,681,000.00			
8905552 79RR00 01	В	2	FDC FOUNDATION	12-1-2000 0:00	MISSISS AUGA	ON	\$84,500,000.00			
1068469 42RR00 01	С	99	HEART AND STROKE FOUNDATION OF CANADA FONDATION DES MALADIES DU COEUR ET DE L'AVC DU CANADA	1-1-1967 0:00	OTTAW A	ON	\$83,733,726.00		\$34,000,190.00	\$64,926,000.00
8021984 08RR00 01	В	2	THE NIKITA FOUNDATION	6-30-2011 0:00	TORONT O	ON	\$80,960,790.00			
8788900 60RR00 01	В	2	AUDAIN FOUNDATION	8-11-1997 0:00	VANCO UVER	ВС	\$80,433,373.00			
8660870 34RR00 01	Α	2	AQUEDUCT FOUNDATION	4-11-2000 0:00	VANCO UVER	ВС	\$77,952,641.00	\$2,445,846.00		
1080844 19RR00 01	Α	1	THE HOSPITAL FOR SICK CHILDREN FOUNDATION	3-5-1973 0:00	TORONT O	ON	\$69,825,055.00		\$31,593,459.00	\$34,466,627.00
8890075 97RR00 01	Α	1	THE PRINCESS MARGARET CANCER FOUNDATION	7-1-1982 0:00	TORONT O	ON	\$68,218,883.00		\$89,445,337.00	\$75,030,418.00

Top 25 Charities by Total Expenditures on Fundraising in 2018

BN/Reg	Desi	Cat	Sub-	Legal name	Regi	City	Provinc	Total Revenue from	Non Tax	Non-Tax Receipted	Total Expenditures
istratio	gnat	ego	cate		stra		е	Receipted Gifts	Receipted Gifts	Revenue from	on Fundraising
n	ion	ry	gory		tion			(Line 4500)		Fundraising	
Numbe	cod	cod	cod		date				(Line 4530)		(Line 5020)
r	е	е	е							(Line 4630)	

889007 597RR0 001	Α	210	1	THE PRINCESS MARGARET CANCER FOUNDATION	7-1- 198 2 0:00	TORO NTO	ON	\$68,218,883.00		\$89,445,337.00	\$75,030,418.00
118829 803RR0 001	С	100	99	CANADIAN CANCER SOCIETY - SOCIÉTÉ CANADIENNE DU CANCER	1-1- 196 7 0:00	TORO NTO	ON	\$101,368,212.00	\$54,000.00	\$59,566,390.00	\$68,785,000.00
106846 942RR0 001	С	100	99	HEART AND STROKE FOUNDATION OF CANADA FONDATION DES MALADIES DU COEUR ET DE L'AVC DU CANADA	1-1- 196 7 0:00	OTTA WA	ON	\$83,733,726.00		\$34,000,190.00	\$64,926,000.00
119304 855RR0 001	С	1	13	WORLD VISION CANADA-VISION MONDIALE CANADA	1-1- 196 7 0:00	MISSI SSAU GA	ON	\$236,600,757.00	\$6,344,610.00	\$283,040.00	\$60,396,663.00
129834 248RR0 001	С	100	99	CANADIAN MENTAL HEALTH ASSOCIATION, GREY BRUCE BRANCH	1-1- 197 6 0:00	OWE N SOUN D	ON	\$31,027.00		\$519,535.00	\$48,081,026.00
108161 779RR0 001	С	10	14	UNIVERSITY OF BRITISH COLUMBIA	1-1- 196 7 0:00	VANC OUVE R	ВС	\$62,502,000.00		\$51,521,000.00	\$40,237,000.00
119219 814RR0 001	С	100	99	THE CANADIAN RED CROSS SOCIETY / LA SOCIETE CANADIENNE DE LA CROIX-ROUGE	1-1- 197 9 0:00	OTTA WA	ON	\$112,567,731.00		\$17,897,386.00	\$35,017,133.00
108084 419RR0 001	А	210	1	THE HOSPITAL FOR SICK CHILDREN FOUNDATION	3-5- 197 3 0:00	TORO NTO	ON	\$69,825,055.00		\$31,593,459.00	\$34,466,627.00
108162 330RR0 001	С	10	99	THE GOVERNING COUNCIL OF THE UNIVERSITY OF TORONTO	1-1- 196 7 0:00	TORO NTO	ON	\$87,273,828.00	\$211,051.00	\$10,311,366.00	\$33,278,000.00
118852 433RR0 001	Α	210	1	BRITISH COLUMBIA'S CHILDREN'S HOSPITAL FOUNDATION	1-1- 196 7 0:00	VANC OUVE R	ВС	\$33,731,094.00		\$44,136,396.00	\$32,114,708.00
890489 867RR0 001	Α	210	2	BELMONT HOUSE FOUNDATION	1-1- 199 3 0:00	TORO NTO	ON	\$1,308,412.00			\$29,030,127.00
118928 993RR0 001	С	1	99	PLAN INTERNATIONAL CANADA INC.	1-1- 196 7 0:00	TORO NTO	ON	\$97,821,817.00	\$3,837,033.00		\$26,114,345.00
108104 753RR0 001	С	10	99	YORK CATHOLIC DISTRICT SCHOOL BOARD	1-1- 199 2 0:00	AURO RA	ON	\$366,049.00	\$2,120.00	\$26,165,569.00	\$26,001,564.00
818459 521RR0 001	Α	210	2	SHOCK TRAUMA AIR RESCUE SERVICE FOUNDATION	4-1- 201 6 0:00	CALG ARY	АВ	\$10,426,787.00	\$12,289,152.00	\$30,560,066.00	\$24,321,708.00

132173 063RR0 001	Α	210	1	VGH & UBC HOSPITAL FOUNDATION	4-1- 198 0 0:00	VANC OUVE R	ВС	\$47,023,313.00	\$4,978,788.00	\$24,567,793.00	\$23,379,404.00
119236 685RR0 001	С	110	99	HAMILTON HEALTH SCIENCES VOLUNTEER ASSOCIATION	1-1- 196 7 0:00	HAMI LTON	ON	\$25,558.00		\$29,071,064.00	\$23,134,929.00
119278 216RR0 001	Α	210	2	UNITED WAY OF GREATER TORONTO	1-1- 196 7 0:00	TORO NTO	ON	\$87,918,246.00		\$78,469,018.00	\$20,659,669.00
893834 697RR0 001	А	210	1	CALGARY HEALTH TRUST	5- 17- 199 6 0:00	CALG ARY	АВ	\$9,971,739.00		\$28,541,029.00	\$20,653,206.00
107746 174RR0 001	С	100	99	MULTIPLE SCLEROSIS SOCIETY OF CANADA / SOCIÉTÉ CANADIENNE DE LA SCLÉROSE EN PLAQUES	1-1- 196 7 0:00	TORO NTO	ON	\$29,827,894.00	\$5,817,858.00	\$8,575,996.00	\$19,155,478.00
119128 981RR0 001	С	10	99	L'INSTITUTION ROYALE POUR L'AVANCEMENT DES SCIENCES / ROYAL INSTITUTION FOR THE ADVANCEMENT OF LEARNING	1-1- 196 7 0:00	MON TREAL	QC	\$33,774,073.00			\$19,096,598.00
108102 864RR0 001	С	10	99	THE GOVERNORS OF THE UNIVERSITY OF CALGARY	1-1- 196 7 0:00	CALG ARY	АВ	\$60,620,030.00	\$44,910,925.00	\$2,895,360.00	\$18,466,749.00
118780 477RR0 001	Α	100	99	ALBERTA CANCER FOUNDATION	4-1- 198 5 0:00	EDM ONTO N	АВ	\$25,551,186.00		\$16,297,507.00	\$16,726,126.00
123864 068RR0 001	Α	210	1	TORONTO GENERAL & WESTERN HOSPITAL FOUNDATION	1-1- 197 7 0:00	TORO NTO	ON	\$35,462,561.00		\$24,591,245.00	\$15,254,582.00
107951 618RR0 001	С	30	14	THE GOVERNING COUNCIL OF THE SALVATION ARMY IN CANADA/CONSEIL DE DIRECTION DE L'ARMÉE DU SALUT DU CANADA	1-1- 196 7 0:00	TORO NTO	ON	\$107,588,502.00	\$5,474,860.00		\$14,549,152.00
886463 496RR0 001	Α	210	1	Queen Elizabeth II Health Sciences Centre Foundation Inc.	4-1- 199 7 0:00	HALIF AX	NS	\$7,889,136.00	\$1,832.00	\$18,793,805.00	\$14,052,086.00

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 Canadian Charity Sector 2018: Fundraising Activity include:

- \$18 billion in revenue from receipted gifts in 2018 compared to \$14.8 in revenue from receipted gifts in 2013, an increase of 22%
- \$3 billion in non-tax receipted fundraising revenue in 2018 compared to \$2.8 billion in non-tax receipted fundraising revenue in 2013, an increase of 7%
- \$2.8 billion in fundraising expenses in 2018 compared to \$2.6 billion in fundraising expenses in 2013, an increase of 7%
- Charitable Organizations had the highest revenues from receipted gifts (\$11 billion), the highest non-tax receipted revenue (\$2 billion), and the highest fundraising expenses (\$1.9 billion)
- Public Foundations had the 2nd highest revenues from receipted gifts (\$3.7 billion), the 2nd highest non-tax receipted revenue (\$378 million), and the 2nd highest fundraising expenses (\$889 million)
- World Vision Canada had the highest level of revenue from receipted gifts (\$236 million)
- A total of eleven charities had over \$100 million in revenues from receipted gifts
- The Princess Margaret Cancer Foundation had the most fundraising expenses (\$75 million)
- A total of four charities had fundraising expenses over \$50 million

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 <u>Transparency</u>:

Blumbergs' Snapshot of the Canadian Charity Sector 2018

Blumbergs' Snapshot of the Canadian Charity Sector 2017

Blumbergs' Snapshot of the Canadian Charity Sector 2016

www.canadiancharitylaw.ca
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
Comparison of the CRA's Charities Listing and Blumbergs' CharityData.ca
<u>Transparency in the Canadian Charitable Sector and the T3010 Registered Charity Information Return Online Course</u>
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
<u>Finance Memo on Registered Charities - Political Activities, Foreign Funding and Transparency</u>
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?
<u>Transparency</u> - 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

www.canadiancharitylaw.ca
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?
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
<u>Top Canadian Charity Law Issues by Mark Blumberg – For Charity Village – March 2018</u>
Key statistics on Canada's charity and non-profit sector
CRA Responds to Questions at Blumbergs' Canadian Charity Law Institute on CHAMP

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 <u>Guide Completing the Registered Charity Information Return (T-4033)</u> 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 form asks certain questions. Many <u>important questions</u> 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 <u>www.smartgiving.ca</u> 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.