# Blumbergs' Snapshot of Canadian Charitable Organizations 2023

**By Mark Blumberg and Henri Pasha (May 16, 2025)**

We recently reviewed the T3010 Registered Charity Information Return database for 2023 as part of the Sean Blumberg Transparency Project. The database covers about 83,540 of the approximately 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by March 2025.

The CRA divides the Canadian charity sector into 3 designations, assigned to each charity when they receive their notice of registration. The three designations are public foundations, private foundations, and charitable organizations, and are determined by the charity's structure, the source of their funding, and their mode of operation. Any charity with only one director, trustee, or official is automatically designated as a Private Foundation. More information on the designation system can be found on the Government of Canada's website.

This article provides a snapshot of charitable organizations within the registered charity sector based on the 2022 T3010 filings. They account for 74,132 of all the registered charities in Canada. 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 $393 billion and expenditures of about $354 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.

In 2023, 83,540 of approximately 86,000 Canadian registered charities completed their T3010 returns. There were, however, 2 different T3010 returns from which a charity had to select depending on their year-end.

Charities with **fiscal periods ending on or after December 31, 2023,** filed their T3010 using T3010 Version 24. Approximately 48,418 charities have a December 31 year-end. Fillable PDF (t3010-fill-24e.pdf). This version had quite a few extra questions that we discuss here and here. This is the version in which we have displayed the data.

Charities with **fiscal periods ending on or before December 30, 2023**, filed their T3010 using Version 23. Fillable PDF (t3010-fill-23e.pdf)

When you look at the snapshot, realize that many of the charities did not need to complete those extra questions. Also, for the 2024 data that will be available next year, all charities will have to complete those questions. So, consider the information on the new questions to be preliminary and only completed by a subset of registered charities.

Some of the highlights of the Blumbergs' Snapshot of the Canadian Charitable Organizations 2023 include:

- 74,132 charitable organizations filed their T3010 in Canada out of approximately 86,000 charities
- $351.3 billion in total revenue for Canadian charitable organizations and total expenditures of $337 billion.
- Government revenue totaled $250.5 billion including from the federal government ($12.7 billion), provincial governments ($224.9 billion), and municipal/regional governments ($12.9 billion). In total government funding is approximately 71% of the revenue of charitable organizations.
- 70,084 identified themselves as active and 2690 as inactive
- 22,589 made gifts to other charities or qualified donees during their 2023 fiscal year
- Canadian charitable organizations spent over $3.9 billion outside of Canada
- 136 Canadian charitable organizations received funds from Global Affairs Canada for foreign activities

- 2,590 identified having contractual relationships with foreign intermediaries, 1,081 charitable organizations identified that employees conducted activities outside of Canada and 1,962 had volunteers conducting foreign activities.
- $3.9 billion was received by Canadian charitable organizations from outside of Canada
- 41,391 identified having employment expenses while 30,553 did not have any employment expenses
- $198 billion was spent by Canadian charitable organizations on salaries and other compensation expenditures
- $13.5 billion in official donation receipts were issued by Canadian charitable organizations

Canada Revenue Agency / Agence du revenu du Canada

**Protected B** when completed

Blumbergs Snapshot of Canadian Charitable Organizations 2023

# Registered Charity Information Return

## 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:

74,132 Registered Charitable Organizations in the Database

57,962 Provided Phone Numbers
44,970 Provided Emails

2. Return for fiscal period ending: Year | Month | Day

3. BN/registration number: R R

4. Web address (if applicable): 32,090 Provided Websites

**A1** Was the charity in a subordinate position to a head body? ........ 1510 Yes 9,954 No 61,176
**If yes**, give the name and BN/registration number of the organization.

| Name | BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001) |
|---|---|
| | |

**A2** Has the charity wound-up, dissolved, or terminated operations? ........ 1570 Yes 769 No 72,959

**A3** Is the charity designated as a public foundation or private foundation? ........ 1600 Yes 2,074 No 71,415
**If yes**, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to **canada.ca/charities-list** 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. 508,637 directors listed by all charities. Arm's length (421,365) and non-arm's length (60,378). 26,894 did not list whether arm's length or not.

**For charities subject to the Ontario Corporations Act.**

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit **ontario.ca/businessregistry**.

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to **canada.ca/charities-giving**, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

## Section C: Programs and general information

**C1** Was the charity active during the fiscal period? ........ 1800 Yes 70,084 No 2,690
**If no,** explain why in the "Ongoing programs" space below at C2.

**C2** Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

(1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and

(2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. 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.

**Do not** describe fundraising activities in this space.

**Do not attach additional sheets of paper or annual reports.**

Ongoing programs
67,740

New programs
12,947



Canada

**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, excluding grants to non-qualified donees? ..... **2000** ☐ Yes 22,589 ☐ No 49,314

**Important:** 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 (excluding qualifying disbursements) for any activity/program/project outside Canada? ..... **2100** ☐ Yes 4,650 ☐ No 67,109

**Important:** If **yes**, you **must** complete Schedule 2, Activities outside Canada.

**C5** Public policy dialogue and development activities

This question has been removed.

**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** ☐ Advertisements/print/radio/TV commercials 7,950 | **2570** ☐ Sales 10,789 | **2620** ☐ Telephone/TV solicitations 1,450 |
| **2510** ☐ Auctions 4,069 | **2575** ☐ Internet 12,199 | **2630** ☐ Tournament/sporting events 2,950 |
| **2530** ☐ Collection plate/boxes 19,230 | **2580** ☐ Mail campaigns 7,960 | **2640** ☐ Cause-related marketing 1,723 |
| **2540** ☐ Door-to-door solicitation 815 | **2590** ☐ Planned-giving programs 5,138 | **2650** ☐ Other 10,693 |
| **2550** ☐ Draws/lotteries 5,484 | **2600** ☐ Targeted corporate donations/sponsorships 10,182 | **2660** Specify: |
| **2560** ☐ Fundraising dinners/galas/concerts 12,294 | **2610** ☐ Targeted contacts 10,485 | |

**C7** Did the charity pay external fundraisers? ..... **2700** ☐ Yes 1,412 ☐ No 69,898

**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** $ 398,523,546

(b) Enter the amounts paid to and/or retained by the fundraisers. ..... **5460** $ 101,276,046

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

| | | |
|---|---|---|
| **2730** ☐ Commissions 427 | **2750** ☐ Finder's fee 18 | **2770** ☐ Honoraria 33 |
| **2740** ☐ Bonuses 2 | **2760** ☐ Set fee for services 652 | **2780** ☐ Other 230 |
| | **2790** Specify: | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800** ☐ Yes 810 ☐ No 538

**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 4,801 ☐ No 66,789

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400** ☐ Yes 41,391 ☐ No 30,553

**Important:** If **yes**, you **must** complete Schedule 3, Compensation.

**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 1,058 ☐ No 70,698

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

**Important:** 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? ..... **4000** ☐ Yes 9,645 ☐ No 62,142

**Important:** If **yes**, you **must** complete Schedule 5, Non-cash gifts.

**C12** Did the charity acquire a non-qualifying security? ..... **5800** ☐ Yes 58 ☐ No 71,732

**C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) ..... **5810** ☐ Yes 77 ☐ No 71,698

**C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820** ☐ Yes 513 ☐ No 71,274

**C15** Did the charity have direct partnership holdings at any time during the fiscal period? ..... **5830** ☐ Yes 118 ☐ No 71,557

**Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.**

**C16** Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? ..... 5840 ☐ Yes 1,545 ☐ No 56,763

If **yes**, you **must** complete lines 5841, 5842 and 5843.

Did the charity make grants to any grantees totalling more than $5,000 in the fiscal period? ..... 5841 ☐ Yes 609 ☐ No 915

If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).

Enter the number of grantees that received grants totalling $5,000 or less in the fiscal period ..... 5842 34,897

Enter the total amount paid to grantees that received grants totalling $5,000 or less in the fiscal period ..... 5843 $ 119,324,136

**C17** In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

(a) exceed $100,000, if the charity is designated as a charitable organization; or
(b) exceed $25,000, if the charity is designated as a public or private foundation? ..... 5850 ☐ Yes 4,447 ☐ No 35,940

If **yes**, you **must** complete Schedule 8 – Disbursement quota

**C18** Did the charity hold any donor advised funds (DAF) during the fiscal period? ..... 5860 ☐ Yes 285 ☐ No 37,065

If **yes**, provide the following:

(a) Total number of accounts held at the end of the fiscal period ..... 5861 1,693

(b) Total value of all accounts held at the end of the fiscal period ..... 5862 $ 175,133,020

(c) Total value of donations to DAF accounts received during the fiscal period ..... 5863 $ 56,318,017

(d) Total value of qualifying disbursements from DAFs during the fiscal period ..... 5864 $ 35,012,733

## 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 ☐ Accrual 42,526 ☐ Cash 21,786

**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 5,338 ☐ No 16,526 |
| **Total assets (including land and buildings)** | 4200 | $ 540,682,591,474 |
| **Total liabilities** | 4350 | $ 361,437,379,729 |
| Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? | 4400 | ☐ Yes 546 ☐ No 20,954 |

**D3 Revenue:**

| | | |
|---|---|---|
| Did the charity issue tax receipts for gifts? | 4490 | ☐ Yes 16,367 ☐ No 5,995 |
| **If yes**, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts | 4500 | $ 13,477,939,989 |
| Total amount received from other registered charities | 4510 | $ 8,765,824,956 |
| Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) | 4530 | $ 3,694,749,818 |
| Did the charity receive any revenue from any level of government in Canada? | 4565 | ☐ Yes 4,430 ☐ No 16,748 |
| **If yes**, total amount received | 4570 | $ 221,197,521 |
| Total tax-receipted revenue from all sources outside of Canada (government and non-government) | 4571 | $ 64,402,781 |
| Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) | 4575 | $ 3,875,734,842 |
| Total **non** tax-receipted revenue from fundraising | 4630 | $ 2,211,255,054 |
| Total revenue from sale of goods and services (except to any level of government in Canada) | 4640 | $ 31,147,964,432 |
| Other revenue not already included in the amounts above | 4650 | $ 26,067,147,103 |
| **Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** | 4700 | $ 351,266,725,260 |

**D4 Expenditures:**

| | | |
|---|---|---|
| Professional and consulting fees | 4860 | $ 7,795,188,647 |
| Travel and vehicle expenses | 4810 | $ 2,588,104,054 |
| All other expenditures not already included in the amounts above (excluding qualifying disbursements) | 4920 | $ 51,316,163,530 |
| Total expenditures (excluding qualifying disbursements) **(add lines 4860, 4810, and 4920)** | 4950 | $ 335,750,921,792 |
| Of the amount at line 4950: | | |
| (a) Total expenditures on charitable activities | 5000 | $ 287,526,238,716 |
| (b) Total expenditures on management and administration | 5010 | $ 24,470,714,887 |
| Total amount of grants made to all non-qualified donees (grantees) | 5045 | $ 394,707,493 |
| Total amount of gifts made to all qualified donees | 5050 | $ 3,098,348,400 |
| **Total expenditures (add lines 4950, 5045, and 5050)** | 5100 | $ 337,076,011,617 |

## 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? ☐ Yes ☐ 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 T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)
- Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (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 13 ☐ No 1,882

2 Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? — 110 ☐ Yes 19 ☐ No 1,775

3 (a) What was the total value of all restricted funds held at the end of the fiscal period? — 111 $ 255,682,324

(b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? — 112 $ 123,521,072

**For private foundations only:**

4 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 3 ☐ No 1,297

5 Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? — 130 ☐ Yes 2 ☐ No 1,291
**If yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

## Activities outside Canada — Schedule 2

**Important:** If you complete this section, you **must** answer **yes** to question C4.

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

1 Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements — 200 $ 3,976,506,680

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 qualifying disbursements)? — 210 ☐ Yes 2,590 ☐ No 1,941

**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 |
|---|---|---|
| | | |
| | | |
| | | |

**Important:** If you entered information in the table above, you **must** answer **yes** in line 210.

3 Using the table below, enter the countries outside Canada 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 136 ☐ No 4,336

**If yes**, what was the total amount the charity spent under this arrangement? — 230 $ 665,279,758

5 Were any of the charity's activities outside of Canada carried out by employees of the charity? — 240 ☐ Yes 1,081 ☐ No 3,383

6 Were any of the charity's activities outside of Canada carried out by volunteers of the charity? — 250 ☐ Yes 1,962 ☐ No 2,512

7 Did the charity export goods as part of its charitable activities? — 260 ☐ Yes 256 ☐ No 4,193

**If yes**, list the items exported, their destination, the country code, and their value.

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

**Protected B** when completed

## Country codes

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

**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

**Important:** If you complete this section, you **must** answer **yes** to question C9.

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 2,959,057

(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 | $1 – $39,999 57,711 | 310 | $40,000 – $79,999 84,952 | 315 | $80,000 – $119,999 27,720 |
| 320 | $120,000 – $159,999 9,574 | 325 | $160,000 – $199,999 3,828 | 330 | $200,000 – $249,999 2,062 |
| 335 | $250,000 – $299,999 900 | 340 | $300,000 – $349,999 528 | 345 | $350,000 and over 712 |

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. ..... 370 3,005,407

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. ..... 380 $ 36,414,614,832

3 Total expenditure on all compensation in the fiscal period. ..... 390 $ 198,183,310,279

## Confidential data — Schedule 4

**Important:** If you complete this section, you **must** answer **yes** to question C10.

**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.

| | Type of donor (confidential) | | | |
|---|---|---|---|---|
| Name (confidential) | Organization | Government | Individual | Value (CAN $) |
| | ☐ | ☐ | ☐ | |
| | ☐ | ☐ | ☐ | |
| | ☐ | ☐ | ☐ | |

## Non-cash gifts — Schedule 5

**Important:** If you complete this section, you **must** answer **yes** to question C11.

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

| | | | | | |
|---|---|---|---|---|---|
| 500 | ☐ Artwork/wine/jewellery 1,269 | 525 | ☐ Ecological properties 53 | 550 | ☐ Publicly traded securities/ commodities/mutual funds 1,400 |
| 505 | ☐ Building materials 845 | 530 | ☐ Life insurance policies 330 | 555 | ☐ Books 750 |
| 510 | ☐ Clothing/furniture/food 3,088 | 535 | ☐ Medical equipment/supplies 372 | 560 | ☐ Other 5,017 |
| 515 | ☐ Vehicles 219 | 540 | ☐ Privately-held securities 87 | 565 | Specify: 0 |
| 520 | ☐ Cultural properties 147 | 545 | ☐ Machinery/equipment/ computers/software 1,266 | | |

2 Enter the total amount of tax-receipted non-cash gifts ..... 580 $ 1,086,067,269

## 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 42,565 ☐ Cash 25,786

### 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:**

| | | |
|---|---|---|
| Cash, bank accounts, and short-term investments | 4100 | $ 69,243,864,214 |
| Cash and bank accounts | 4101 | $ 11,707,161,626 |
| Short-term investments | 4102 | $ 3,958,795,512 |
| Amounts receivable from non-arm's length persons | 4110 | $ 32,426,253,687 |
| Amounts receivable from all others | 4120 | $ 52,338,917,011 |
| Investments in non-arm's length persons | 4130 | $ 1,544,353,776 |
| Long-term investments | 4140 | $ 67,669,462,896 |
| Inventories | 4150 | $ 3,354,969,483 |
| Land and buildings in Canada | 4155 | $ 355,609,015,365 |
| Used for charitable programs or administration | 4157 | $ 34,909,714,254 |
| Used for other purposes | 4158 | $ 570,656,317 |
| Other capital assets in Canada | 4160 | $ 116,360,103,072 |
| Capital assets outside Canada | 4165 | $ 627,009,055 |
| Accumulated amortization of capital assets | 4166 | $ -187,218,106,493 |
| Other assets | 4170 | $ 21,218,864,725 |
| Impact investments | 4190 | $ 27,590,820 |
| **Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170)** | 4200 | $ 540,682,591,474 |

**Liabilities:**

| | | |
|---|---|---|
| Accounts payable and accrued liabilities | 4300 | $ 53,717,717,514 |
| Deferred revenue | 4310 | $ 145,702,854,718 |
| Amounts owing to non-arm's length persons | 4320 | $ 24,524,922,986 |
| Other liabilities | 4330 | $ 137,548,168,365 |
| **Total liabilities (add lines 4300 to 4330)** | 4350 | $ 361,437,379,729 |
| **Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities** | 4250 | $ 20,143,875,065 |

### Statement of operations

**Revenue:**

| | | |
|---|---|---|
| Total eligible amount of all gifts for which the charity has issued or will issue tax receipts | 4500 | $ 13,477,939,989 |
| Total eligible amount of tax-receipted tuition fees | 5610 | $ 1,248,526,784 |
| Total amount received from other registered charities | 4510 | $ 8,765,824,956 |
| Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) | 4530 | $ 3,694,749,818 |
| Total revenue received from federal government | 4540 | $ 12,726,245,599 |
| Total revenue received from provincial/territorial governments | 4550 | $ 224,918,691,993 |
| Total revenue received from municipal/regional governments | 4560 | $ 12,894,669,886 |
| Total tax-receipted revenue from all sources outside of Canada (government and non-government) | 4571 | $ 64,402,781 |
| Total **non** tax-receipted revenue from all sources outside Canada (government and non-government) | 4575 | $ 3,875,734,842 |
| Total interest and investment income from impact investments | 4576 | $ 61,130,092 |
| Total interest and investment income from persons not at arm's length | 4577 | $ 6,302,372 |
| Total interest and investment income received or earned | 4580 | $ 4,569,954,480 |
| **Gross proceeds** from disposition of assets | 4590 | $ 3,240,607,445 |
| **Net proceeds** from disposition of assets (show a negative amount with brackets) | 4600 | $ 871,630,884 |
| Gross income received from rental of land and/or buildings | 4610 | $ 4,061,335,000 |
| Total **non** tax-receipted revenues received for memberships, dues and association fees | 4620 | $ 2,001,304,777 |
| Total **non** tax-receipted revenue from fundraising | 4630 | $ 2,211,255,054 |
| Total revenue from sale of goods and services (except to any level of government in Canada) | 4640 | $ 31,147,964,432 |
| Other revenue not already included in the amounts above | 4650 | $ 26,067,147,103 |
| Specify type(s) of revenue included in the amount reported at 4650 | 4655 | |
| **Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)** | 4700 | $ 351,266,725,260 |

**Expenditures:**

| | | |
|---|---|---|
| Advertising and promotion | 4800 | $ 1,374,028,729 |
| Travel and vehicle expenses | 4810 | $ 2,588,104,054 |
| Interest and bank charges | 4820 | $ 3,251,816,359 |
| Licences, memberships, and dues | 4830 | $ 914,734,883 |
| Office supplies and expenses | 4840 | $ 4,756,246,613 |
| Occupancy costs | 4850 | $ 12,684,007,613 |
| Professional and consulting fees | 4860 | $ 7,795,188,647 |
| Education and training for staff and volunteers | 4870 | $ 1,002,631,666 |
| Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) | 4880 | $ 200,574,994,543 |
| Fair market value of all donated goods used in charity's own activities | 4890 | $ 2,024,939,111 |
| Purchased supplies and assets | 4891 | $ 27,757,414,796 |
| Amortization of capitalized assets | 4900 | $ 14,219,618,826 |
| Research grants and scholarships as part of charity's own activities | 4910 | $ 4,950,766,040 |
| All other expenditures not included in the amounts above (excluding qualifying disbursements) | 4920 | $ 51,316,163,530 |
| Specify type(s) of expenditures included in the amount reported at 4920 | 4930 | |
| Total expenditures before qualifying disbursements **(add lines 4800 to 4920)** | 4950 | $ 335,750,921,792 |

Of the amounts at lines 4950:

| | | |
|---|---|---|
| (a) Total expenditures on charitable activities | 5000 | $ 287,526,238,716 |
| (b) Total expenditures on management and administration | 5010 | $ 24,470,714,887 |
| (c) Total expenditures on fundraising | 5020 | $ 2,196,029,050 |
| (d) Total other expenditures included in line 4950 | 5040 | $ 13,802,889,486 |

| | | |
|---|---|---|
| Total amount of grants made to all non-qualified donees (grantees) | 5045 | $ 394,707,493 |
| Total amount of gifts made to all qualified donees | 5050 | $ 3,098,348,400 |
| **Total expenditures (add lines 4950, 5045 and 5050)** | 5100 | $ 337,076,011,617 |

## 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 | $ 333,911,795 |
| • Enter the amount disbursed for the fiscal period for the specified purpose | 5510 | $ 140,231,072 |

**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 | $ 67,587,148 |

**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 | $ 30,086,081,301 |
| • The 24 months before the **end** of the fiscal period | 5910 | $ 31,190,586,486 |

## Disbursement quota — Schedule 8

**Important:** If you complete this section, you **must** answer **yes** to question **C17**.

**For more information, go to Canada.ca/charities-disbursement-quota.**

### Step 1. Calculating the disbursement quota requirement for the current fiscal period

| | | |
|---|---|---|
| Average value of property not used in charitable activities or administration (line 5900 from your return) | 805 | $ 10,485,124,206 |
| If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from **all returns** to date covered by the permission to accumulate property period) | 810 | $ 79,433,790 |
| Line 805 minus line 810 (if negative, enter 0) | 815 | $ 10,085,964,906 |

**If line 815 is $1,000,000 or less**

| | | |
|---|---|---|
| Multiply line 815 by 3.5% | 820 | $ 35,825,905 |

**If line 815 is over $1,000,000**

| | | |
|---|---|---|
| Line 815 minus $1,000,000 | 825 | $ 8,249,007,242 |
| Line 825 multiplied by 5% | 830 | $ 410,366,047 |
| Line 830 plus $35,000 | 835 | $ 454,760,864 |

| | | |
|---|---|---|
| Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period | 840 | $ 474,809,316 |
| Total expenditures on charitable activities (line 5000 of your return) | 845 | $ 5,800,852,331 |
| Total amount of grants made to non-qualified donees (line 5045 of your return) | 850 | $ 69,267,662 |
| Total amount of gifts made to qualified donees (line 5050 of your return) | 855 | $ 692,654,179 |
| Add lines 845 to line 855 | 860 | $ 6,550,780,387 |
| Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period | 865 | $ 6,062,143,800 |

**If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.**

### Step 2. Estimating the disbursement quota requirement for the next fiscal period

| | | |
|---|---|---|
| Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return) | 870 | $ 10,944,939,751 |

**If line 870 is $1,000,000 or less**

| | | |
|---|---|---|
| Multiply line 870 by 3.5% | 875 | $ 31,010,302 |

**If line 870 is over $1,000,000**

| | | |
|---|---|---|
| Line 870 minus $1,000,000 | 880 | $ 8,957,123,286 |
| Line 880 multiplied by 5% | 885 | $ 455,150,997 |
| Line 885 plus $35,000 | 890 | $ 497,016,856 |

**The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.**

## 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:

- Fundamentals of the T3010 and Transparency for Canadian Charities (paid online course)
- Blumbergs' Pre-Budget Submission for the 2024 Canadian Federal Budget
- CRA's Charities Listing vs. Blumbergs' CharityData.ca 2023
- RCAAA Transparency Project 2023 -Registered Canadian Amateur Athletic Association filings and their financial statements
- Corporations Canada getting serious about filings including non-filing of financial statements
- Corp. Canada dissolution program will be launched for CNCA corps that have not filed their AR in 3 years
- Big improvements to transparency from Corporations Canada relating to CNCA corporations
- Key statistics on Canada's charity and non-profit sector 2023
- Blumbergs' Snapshot of the Canadian Charity Sector 2022
- Blumbergs' Snapshot of the British Columbia Charity Sector 2022
- Blumbergs' Snapshot of the Manitoba Charity Sector 2022
- Blumbergs' Snapshot of the Ontario Charity Sector 2022
- Blumbergs' Snapshot of the Quebec Charity Sector 2022
- Blumbergs' Snapshot of the Atlantic Provinces Charity Sector 2022
- Blumbergs Snapshots of Designations – Charitable Org, Public Foundations and Private Foundations 2021
- Blumbergs' Canadian Charity Sector Snapshot 2021
- Blumbergs Snapshot of the British Columbia Charity Sector 2021 – a census of the BC charity sector
- Blumbergs Snapshot of the Alberta Charity Sector 2021 – a census of the Alberta charity sector
- Blumbergs Snapshot of the Ontario Charity Sector 2021 – a census of the Ontario charity sector
- Blumbergs Snapshot of the Quebec Charity Sector 2021 – a census of the Quebec charity sector
- Blumbergs Snapshot of the Atlantic Provinces Charity Sector 2021
- Blumbergs' Snapshot of the Canadian Charity Sector 2020
- Blumbergs' Snapshot of the Ontario Charity Sector 2020
- Blumbergs' Snapshot of the Canadian Charity Sector 2019
- Blumbergs' Snapshot of the Ontario Charity Sector 2019
- 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' Snapshot of the Alberta Charity Sector 2012

Blumbergs' Snapshot of the Ontario Charity Sector 2011

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' Directory on Transparency Related Articles

Blumbergs' Directory on Canadian charity statistics

Comparison of the CRA's Charities Listing and Blumbergs' CharityData.ca

Blumbergs' Pre-Budget Submission – 2023

Blumbergs' Pre-Budget Submission – February 25, 2022

Blumbergs' Submission for the Pre-Budget Consultations for the Canadian Federal Budget 2022 with a focus on Transparency and Accountability in the Non-profit and Charity Sector

"Confidence in charity leaders has fallen sharply over the last two decades – what does that mean for the sector?"

How Has COVID Affected Funding of the Canadian Charity Sector? Part 4 – The Final Edition

How has COVID affected funding of the Canadian charity sector? Part 3

How has COVID affected funding of the Canadian charity sector? Part 2 – more data from the T3010

How has COVID affected funding of the Canadian charity sector? Part 1

Canadian charities giving to Indigenous Charities and Qualified Donees – 2019

Canadian charities giving to Indigenous Charities and Qualified Donees – 2018

Discussion paper from the T3010 User Group on improvements to the T3010

When is a financial statement not a financial statement?

Registered Canadian Amateur Athletic Associations and their financial statements

CRA charity audit statistics released through freedom of information in 2022

Update completed to CharityData.ca website (May 2022)

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

Gifts by Canadian Charities to Donor Advised Funds in 2019

Gifts by Canadian Registered Charities to the Registered Foreign Universities in 2019

Recent CRA letters of revocation for Canadian registered charities – received December 2021

Recent CRA letters of revocation for Canadian registered charities – 2021

Canadian Federal Budget 2022 and its impact on non-profits and charities

List of Canadian Registered Charities Revoked as a Result of an Audit Over the Last 30 Years

Blumbergs Snapshot of the Canadian Charity Sector 2018 – Fundraising Activity

Top Fallacies about Canadian Private Foundations in Canada in 2022

National Post article "Charity sector worth $300B per year, but CRA audits have dropped four-fold since 2010"

Dramatic changes to charity audits by CRA over the last few years

Budget Implementation Act passed allowing certain additional charitable partnerships

How to search for an Ontario non-profit corporation using the Ontario Business Registry

Which Canadian registered charities had the largest assets in 2019?

Which Charities Received the Most Money from the Federal Government in 2019?

Blumbergs' Pre-Budget Submission for the Federal Budget 2021 relating to charities and transparency

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

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?

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 Largest Gifts from Canadian Charities to all other Qualified Donees – 2020

Which Canadian charities received the most revenue from Provincial Governments in 2020?

Which Canadian charities received the most revenue from Municipal Governments in 2020?

Which Canadian charities received the most revenue from the Federal government in 2020?

Canadian Soccer Association not filing financial statements with Corporations Canada as required by the Canada Not-for-profit Corporations Act ("CNCA")

Canadian Federal Non-Profit Corporations under the CNCA need to ensure that they do their filings

Which Canadian charities spent money on foreign activities in 2020 and how much did they spend?

Key statistics on Canada's charity and non-profit sector 2023

List of municipal or public bodies performing a function of government in Canada has increased to 555

How much did the largest Canadian private foundations spend in 2018, 2019 and 2020? CRA's list of RCAAAs

**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: 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 20 years of 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 over 10 years' worth of information from the Charities Listing, www.CharityData.ca has far more years available. Currently CRA is only providing 5 years historical information on each charity.

1) The data in this note is based on the 2023 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within six 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 need 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 does reduce errors and speed up the time that T3010 data is processed and available to the public. All charities should be filing their T3010's electronically using the CRA MyBA system.

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 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. Charities are not required to post their financial statements on their website, but charities should put up at least the last 5 years financial statements to make it easier for donors and the public to access them.

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, to take a historical example 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 six 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 2013, the 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. Unfortunately, today the CRA does not ask any questions about political activities of Canadian charities.

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

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

Mark Blumberg is a lawyer at Blumbergs in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. Henri Pasha is a consultant working with Blumbergs. To find out more about legal services that Blumbergs provides to charities and non-profits please visit www.CanadianCharityLaw.ca