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Report on the Charities Program 2024-2025

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Message from the Director General

The 2024-2025 fiscal year was a productive one for the Charities Directorate, filled with many important priorities and successful outcomes.

During this reporting period, our directorate did a lot of work internally to continue providing the best possible service to the charitable sector. For example, we initiated modernization efforts aimed at better supporting the charitable sector and making our program more efficient.

As part of this modernization process, our goals are to:

- enhance operational processes and procedures
- promote compliance and trust
- lay a strong foundation for the future

As always, I'm proud of what our dedicated employees have accomplished. Their unwavering commitment, from providing exceptional client service to those who need support before or after registration, to expanding our outreach and education activities, reinforces the Charities Directorate's role as a trusted, helpful, fair, and people-centric regulator.

It is my pleasure to share with you the Report on the Charities Program 2024-2025. The progress highlighted in this year's report has paved the way for a productive year ahead, and we look forward to all that we can achieve in the 2025-2026 fiscal year.

To stay informed about our ongoing work, I encourage you to sign up for updates from the Charities Directorate! [Subscribe to our electronic mailing list](#) to be the first to know when we share important [news and events for charities](#).



Sharmila Khare
Director General
Charities Directorate
Canada Revenue Agency

Introduction

The Canada Revenue Agency (CRA) is responsible for all program activities related to the provisions of the Income Tax Act for qualified donees. This includes:

- registered charities
- registered Canadian amateur athletic associations (RCAAA)
- registered national arts service organizations (RNASO)
- registered journalism organizations (RJO)
- other qualified donees (OQD)

Our mission

In the Charities Directorate, we aim to contribute to the integrity of the charitable sector and the social well-being of Canadians by:

- registering charities and other qualified donees
- promoting compliance with income tax legislation and common law through:
 - education to help charities understand their obligations
 - quality service
 - responsible enforcement

Our vision

At the heart of our work, we strive for fairness, knowledge, and innovative service delivery, fostering client-oriented service and compliance. Through these values, we maintain the recognition and respect of charities, stakeholders, and the Canadian public.

Progress made in 2024-2025

This report highlights our activities and accomplishments from April 1, 2024, to March 31, 2025. Most notably, we:

- provided regulatory updates and education at key events and engagement, strengthening relationships with stakeholders in the charitable sector and gaining valuable insights
- updated Guidance CG-029, Relief of poverty and charitable registration, clarifying our policy position
- initiated modernization efforts to enhance operational processes, aiming to better support the charitable sector while exploring program efficiencies
- prioritized knowledge-sharing and capacity-building internally through training initiatives, fostering a stronger foundation for informed decision-making
- streamlined the application review process and internal tools, leading to an increase in decisions
- exceeded service standard targets for telephone enquiries and telephone accessibility by callers, while responding to an increased number of calls received
- published new web pages to educate charities about the risks of terrorist abuse
- continued to support various reviews of the Charities program

Note: In some cases, throughout the report, the data was rounded to the nearest whole number for publication purposes.

The regulatory process

At the federal level, we are responsible for protecting the integrity of the tax system and the charitable sector by ensuring that all registered charities follow the rules. The Income Tax Act and its regulations that apply to registered charities help promote charitable giving while protecting charities and the public from abuse.

Given our regulatory role, we are responsible for:

- processing [applications for registration](#)
- offering technical advice on [operating a charity](#).
- handling [audit and compliance activities](#)
- providing guidance, services, and general information to the public

For more information, go to [Regulating charities and other qualified donees](#).

The charitable sector by the numbers

Registered charities by designation

The number of registered charities by [designation](#) comes from our administrative data for 2023.



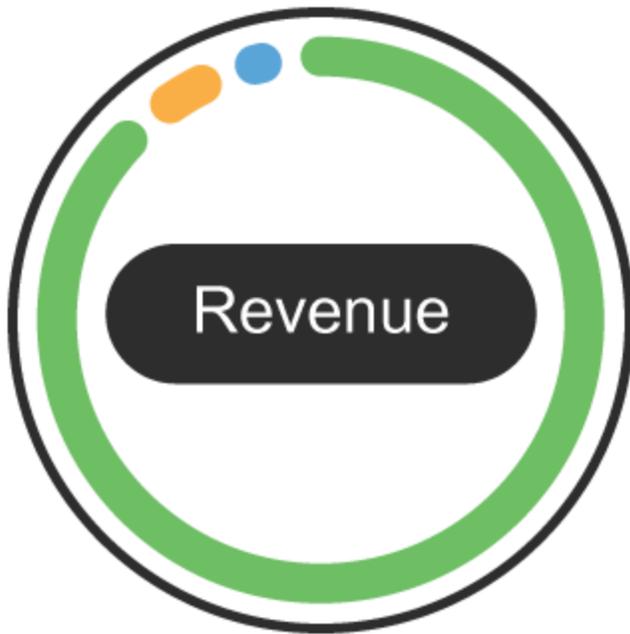
-  73,691 Charitable organizations
-  6,956 Private foundations
-  4,713 Public foundations

► Image description

Assets, revenue, and expenditures by designation (in billion dollars) ¹



-  **541**
Charitable organizations
-  **108**
Private foundations
-  **54**
Public foundations



-  **351**
Charitable organizations
-  **28**
Private foundations
-  **14**
Public foundations



► Image description

Revenue by type (in billion dollars) ²

In 2023, the government continued to be the main source of revenue for charities, making up 64% of all revenue. Revenue from the sale of goods and services (8%), tax-receipted gifts (6%), non-tax-receipted revenue (4%), and revenue from other registered charities (3%) also contributed to charity revenue in 2023. Finally, the combined amounts in the “other” category made up 15% of charity revenue.

Source	Total
Total revenue from governments	252
Other ³	62
Revenue from sales of goods and services	31
Tax-receipted gifts	23
Non-tax-receipted revenue	14
Revenue from other registered charities	11

Expenditures by type (in billion dollars) ⁴

In 2023, 77% of expenditures reported by charities were allocated to charitable activities, 4% on gifts to qualified donees, and 19% on “other” expenditures, such as professional and consulting fees, management and administration, and travel and vehicle expenses.





► Image description

Activities outside Canada ⁵

Charities reported spending approximately \$5.3 billion on activities outside Canada (as per line 200 of Form T3010).





▶ Image description

Charity data over a ten-year period

The Charities Directorate is a data-driven regulator. Using data, we are able to make better decisions and improve our operations.

The following ten-year data trends are drawn from Form T3010, Registered Charity Information Returns filed by charities.

Canadians are generous, and the data shows it. Every year, millions of Canadians donate to charitable causes—supporting everything from local food banks to global disaster relief. The Government of Canada supports this spirit of giving in many ways, by offering tax credits and deductions for eligible donations claimed on personal or corporate income tax returns.

Tax-receipted donations reported by registered charities over a ten-year period (in billions of dollars)

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total	16	17	17	18	18	19	19	21	22	23

The Government of Canada also recognizes the important work that charities play in supporting communities, as well as the valuable contributions of volunteers. Collaboration between all levels of government—federal, provincial, territorial, and municipal—and charities is essential to serve those in need.

Revenue from governments reported by registered charities over a ten-year period (in billions of dollars)

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total revenue from governments	166	169	178	184	190	199	205	229	241

Registered charities provide essential support to beneficiaries, creating lasting changes in their communities.

Expenditures on charitable activities reported by registered charities over a ten-year period (in billions of dollars)

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total expenditures on charitable activities	184	186	190	201	197	203	220	224	243

Registration

During the 2024-2025 fiscal year, we not only offered ongoing support to applicants and their representatives throughout the registration process, but also actively encouraged using our online services. As a result, 85% of applicants used our online platforms to submit applications, documents, and correspondence. By promoting online services, we aim to enhance efficiency and streamline the application process for all users.

Over the course of the fiscal year, we received 2,720 applications for registration as a charity and 62 applications for registration in the other qualified donee (OQD) categories. We made 2,599 decisions on applications for registration.

Throughout the year, we prioritized internal process improvements to enhance efficiency and service delivery. Streamlined handling of incoming applications led to faster processing times, while upgrades to internal technical tools ensured more consistent treatment and decision outcomes. These enhancements contributed to a 29% increase in the number of decisions made compared to the previous year.

Further, as part of our ongoing commitment to enhancing client service, we continued to emphasize educational efforts. This approach places greater emphasis on clarifying the responsibilities that come with post-registration. It also ensures that charities understand the regulatory framework and are equipped with the knowledge to confidently and effectively navigate their post-registration obligations.

Applications received – fiscal year 2024-2025



- 2,720
Registered charities
- 62
Other qualified donees

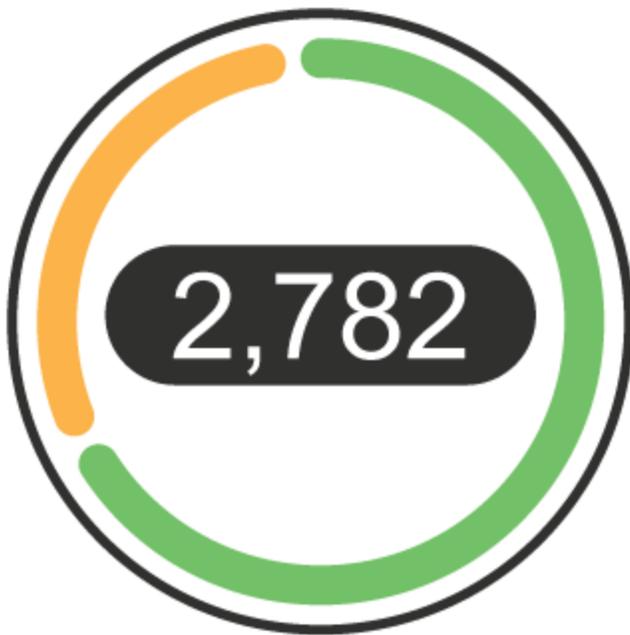
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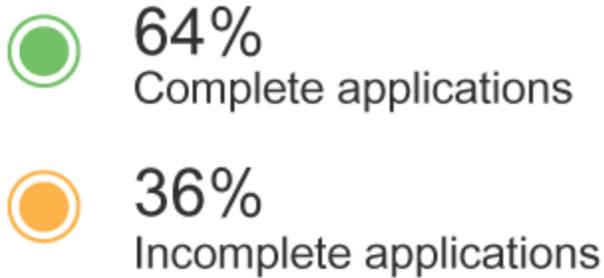
Breakdown of OQD applications received

Type of OQD	Total
Registered municipal or public bodies performing a function of government in Canada	26

Registered Canadian amateur athletic organizations	12
Registered journalism organizations	11
Registered universities outside of Canada	10
Registered low-cost housing corporations for the aged	3

Applications received – complete versus incomplete upon submission – fiscal year 2024-2025





► Image description

Incoming applications are often found to be incomplete for the following reasons:

- missing or incomplete governing documents
- full responses not provided on a paper submission, including missing or incorrect signatures
- missing description of activities and financial information
- missing T3010 returns (for applicants that lost their status due to failure to file)

Each of these factors must be carefully addressed to ensure a successful application process.

Application outcomes – fiscal year 2024-2025

Approval of registration remained the most common application outcome during the 2024-2025 fiscal year, with approximately 81.9% of applications for charitable registration being approved. In contrast, denial of

registration was the least common application decision we made, representing less than 1% of application outcomes from 2024-2025.

Approval of registration was also the most common application outcome for other qualified donees from 2024-2025. However, denial of registration occurred more frequently with this group because of the distinct eligibility criteria for each OQD (other qualified donee) type.



-  82%
Registered
-  9%
Abandoned
-  4.05%
Withdrawn
-  4.4%
Incomplete
-  0.55%
Denied



- 67% Registered
- 11.4% Abandoned
- 8.9% Withdrawn
- 1.3% Incomplete
- 11.4% Denied

► Image description

Common reasons for denial - charities - fiscal year 2024-2025

In fiscal year 2024-2025, a total of 23 applications were found to be ineligible for charitable registration, down from 33 in the previous fiscal year. The primary reasons for denying charitable registration included:

- Lack of information provided on proposed activities
- Carrying on non-charitable activities
- Acting as a conduit
- Lack of direction and control over the use of resources
- Private benefit

Completed registrations by category – a breakdown of registrations completed under the four heads of charity – fiscal year 2024-2025

Head of charity	Percentage of completed applications
Other purposes beneficial to the community	42%
Advancement of religion	30%
Advancement of education	14%
Relief of poverty	14%

Promoting compliance

We rely on many stakeholders, including charities, umbrella organizations, accountants, lawyers, media, donors, and the general public, to help enforce compliance within the charitable sector. Ensuring compliance is truly a shared responsibility.

In fiscal year 2024-2025, we continued to use a risk-based approach to promote and address compliance within the charitable sector.

Non-compliance is addressed in two ways:

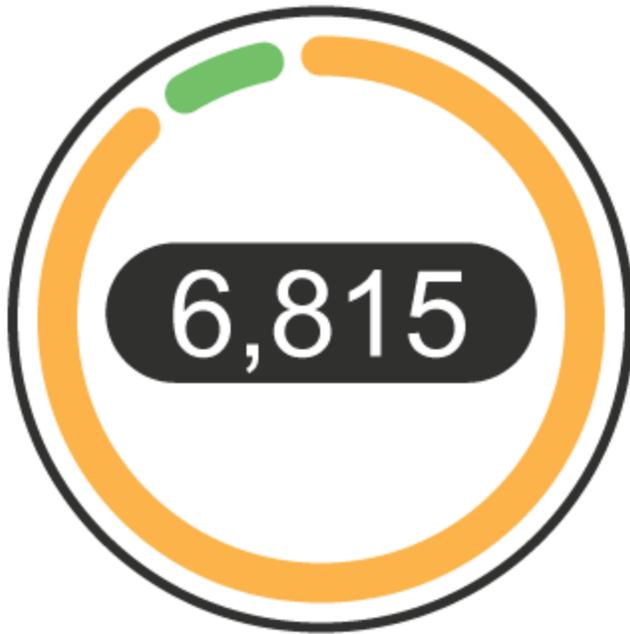
- **Education:** Since most charities are compliant and only need direction at times, we focus on correcting minor errors through education. For example, we send letters to inform charities on how to fix common and avoidable mistakes when completing their T3010 annual information returns.
- **Audit:** We use audits for the small number of registered charities whose activities compromise the integrity of the charitable sector, such as inappropriately accessing benefits made available by the Canadian tax system or failing to have controls in place to protect against clear risks of terrorist abuse.

During the 2024-2025 fiscal year, the top three high-risk non-compliance areas of focus were aggressive tax planning, offshore activities, and ineligible individuals.

Audits can result in different compliance outcomes ranging from education letters to stronger corrective measures, such as sanctions or revocations, in cases of serious non-compliance.

Before imposing a compliance measure in response to audit findings of non-compliance, we issue an administrative fairness letter to the charity. This letter gives the charity an opportunity to respond to the concerns raised in the audit.

Compliance activities by type – fiscal year 2024-2025



-  6,595
Non-audits
-  220
Audits

► Image description

When we find non-compliance issues, we use a series of progressive compliance measures to address them.

Non-audit interventions are aimed at promoting voluntary compliance outside of the audit process. They include education letters, telephone calls, and requests for information. In the 2024-2025 fiscal year, we carried out

6,595 non-audit interventions.

During that same time period, 220 audits were completed.

Common non-compliance findings

We identified common non-compliance issues in the following areas:

- [Books and records](#)
- [Official donation receipts](#)
- [Form T3010, Registered Charity Information Return](#)

For examples of minor errors that result in a preventative, education-focused approach and those that demonstrate serious non-compliance, review the [third edition of the Quarterly updates from the Charities Directorate](#).

Frequency of common non-compliance findings from audits

Non-compliance issue	Percentage of times issue occurred
Incomplete or incorrect T3010 return	65%
Incomplete or inaccurate donation receipts	54%
Inadequate books and records	55%

Audit outcomes for fiscal year 2024-2025

Our risk-based audit program was successful at identifying non-compliance. During the 2024-2025 fiscal year, 98% of completed audits found non-compliance, with 40% of audits revealing serious non-compliance.

Audit outcome	Number of times outcome occurred
Education letters	125
Compliance agreements	51
Notices of Intention to Revoke ⁶	21
Voluntary revocations ⁷	13
Penalties/suspensions	4
Other ⁸	4
No change	2
Annulments	0
Total	220
Revocations as a result of an audit ⁹	26

Compliance revocations – fiscal year 2024-2025 ¹⁰

Revocation is when a charity or OOD (other qualified donee)'s registration is cancelled and the privileges that come with charitable status are taken away. The most common reason for revocation is when an organization fails to file its annual return as required under the Income Tax Act. These are also known as delinquent revocations.

For more information on revocation, go to [Types of revocation](#).



-  1,146
Revocations for failure to file
-  916
Voluntary revocations
-  26
Revocations for cause

► Image description

Revocation tax assessments - fiscal year 2024-2025

Under the Income Tax Act, a registered charity must pay revocation tax when its registration is revoked. The tax is equal to 100% of the fair market value of all remaining assets after all debts have been paid. The purpose of

this tax is to ensure that charitable property is applied to charitable use and does not leave the charitable sector when a charity is revoked.

We first determine if revoked organizations have met their revocation tax obligations. If not, we then determine the revocation tax and issue a Notice of assessment accordingly. In addition, we raise arbitrary assessments when Form T2046 Tax Return Where Registration of a Charity is Revoked is not filed and the organization has remaining assets. Finally, we identify assets that have not been transferred in accordance with the legislation and refer these files for further compliance action.

For more information, go to [Revocation tax and the T2046 tax return](#).

In fiscal year 2024-2025, we completed the following revocation tax-related actions:

Revocation tax-related action	Number of letters sent
Reminders to file a T2046 ¹¹	4,106
Other reasons ¹²	1,094
T2046 assessments	717
Arbitrary assessments ¹³	189
Reassessments	25

Program policy

We set our policy priorities based on factors such as legislative changes, government priorities, and developments within the charitable sector. We also continue to identify policy questions that arise from the operation of

the charities program. We address these concerns by developing guidance products and providing advice across the charitable sector.

In October 2024, we revised our guidance [CG-029 Relief of poverty and charitable registration](#) to reflect recent changes to the Income Tax Act. The revised version contains:

- more details and examples on how your charity can provide affordable housing
- updated terminology
- information on the new rules for making grants to non-qualified donees

On December 30, 2024, the Department of Finance announced the federal government's intention to amend the Income Tax Act to extend the deadline for making charitable donations eligible for tax support in the 2024 tax year. Following this, on January 23, 2025, the Department of Finance released draft legislation in support of this proposed change. We administered this proposed legislation, consistent with our long-standing practice.

Stakeholder engagement

As the regulator of registered charities and other qualified donees, we recognize that meaningful engagement with the charitable sector is a vital part of our mandate.

Through proactive outreach, our representatives are able to:

- share updates on upcoming initiatives and strategic priorities
- promote a shared responsibility for compliance within the sector
- highlight key areas of compliance focus
- connect with sector volunteers and professionals

- foster ongoing dialogue on regulatory and operational matters, including how we can continue to modernize our role as a regulator

Throughout the 2024-2025 fiscal year, we had the opportunity to participate in many valuable meetings, conferences, and other events with stakeholders across the charitable sector. For a detailed overview of these engagements, consult the first four editions of the Quarterly updates from the Charities Directorate.

[Expand all](#)[Collapse all](#)

▶ Advisory Committee on the Charitable Sector

▶ Technical Issues Working Group

▶ NPO Sector Dialogues on Illicit Financing Risks and Related Issues

▶ Federal/Provincial/Territorial Network of Charity Regulators

▶ International Charity Regulators meetings

Serving the sector and Canadians

We aim to provide the best possible service to the charitable sector and the public. We take an education-first approach to our work and offer a range of services to clients. This includes a call centre, a written enquiries service, information requests, webinars for charities, various outreach opportunities, and the Charities and giving web pages.

Enquiries received

In the 2024-2025 fiscal year, account maintenance requests continued to be the most common type of written enquiries that charities made. These included changes to directors, addresses, representatives, and contact

information. However, we also noted an increase in complex written enquiries this year. The most common complex enquiries include updates to purposes or activities, mergers and amalgamations, changes in legal status or designation, and requests for guidance on receipting.

Out of the 14,702 enquiries received during the year, 5,991 of those were submitted through the MyBA (My Business Account) portal.

In addition to answering written enquiries, our client service representatives are also available by telephone to:

- respond to routine and complex telephone enquiries
- help clients navigate the tools available to them (such as the Charities and giving web pages) and educate them on topics related to registration and ongoing operations
- assist clients seeking to apply for and maintain charitable registration
- provide interpretation and technical advice on common law and legislative requirements, including other federal and provincial requirements

The most common telephone enquiries were related to filing an annual information return (such as Form T3010), applying for registration, making changes to a charity account, and online services.

Enquiries received – fiscal year 2024-2025



► Image description

Service standards

As part of its ongoing commitment to quality client service, the CRA (Canada Revenue Agency) has service standards that Canadians can reasonably expect under normal circumstances. The Charities Directorate

has set standards for both written enquiries and telephone enquiries, as well as responding to applications.

Written service standard



Met target 75% of the time



Response target

45 days routine

120 days complex

▶ Image description

Telephone service standard



Met target 87% of the time

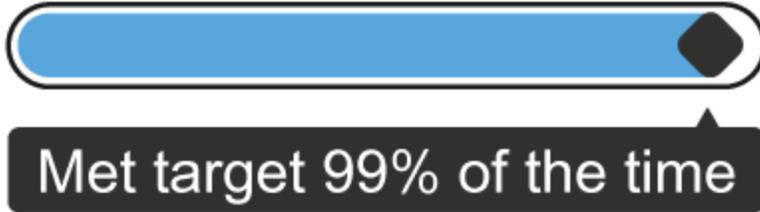


Response target

within 2 minutes

► Image description

Telephone accessibility



Target

85% of callers successfully reaching the telephone service

► Image description

Public information

While we provide public information, including from Form T3010, Registered Charity Information Return in the List of charities and certain other qualified donees, requests may be made for specific lines or sections of the returns or for a list of charities by geographical location, designation, or category code.

As well, we respond to informal requests for charity and other qualified donee documents available to the public under the Income Tax Act. For the fiscal year 2024-2025, we processed:

- 1,254 requests for documents from the public

- 218 requests from reporters (through the Media Relations Section in the Public Affairs Branch)

Note that the number of processed requests does not represent the number of individual public documents sent (for example, one request could represent five documents).

The most common types of information requests are for Form T3010, Registered Charity Information Return and financial statements for registered charities or other qualified donees, as well as governing documents and application forms.

For more information, see [How to get information about a charity.](#)

Outreach and education

Charities webinars

We regularly offer [webinars](#) to educate charities and other qualified donees on topics that will help them meet their obligations and enhance their day-to-day operations.

In 2024-2025, we held five interactive webinars. The webinars were held in both English and French, and featured the following topics:

- Gifting and receipting
- Rules for charities making grants to grantees (non-qualified donees)
- Public policy dialogue and development activities (PPDDAs) by registered charities
- What you need to know about maintaining charitable registration
- Books and records

The webinars were attended by over 3,000 individuals, and subject matter experts were available to answer any questions that attendees asked during the events.

A video recording of each webinar can be found in the [Charities media gallery](#).

Website optimization

During the 2024-2025 fiscal year, we continued our larger web optimization project to make information easier to find and understand for both the charitable sector and the public.

Over 200 updates were made to pages on the Charities and giving website. These updates focused on:

- enhancing user experience
- simplifying language
- ensuring up-to-date information on topics such as:
 - [Filing a Registered Charity Information Return \(T3010\)](#)
 - [Giving to a registered charity or another type of qualified donee](#)
 - [CG-029, Relief of poverty and charitable registration](#)
 - [Penalties and suspensions](#)
 - [News and events for charities](#)

Educational materials

As part of our ongoing commitment to provide charities with the tools and resources they need to meet their obligations and carry on their important work, we published various educational materials on our web pages during the 2024-2025 fiscal year.

In August 2024, we updated our [Compliance within the charitable sector](#) resource. This page explains our approach to compliance in the charitable sector and features updated compliance and audit statistics.

Additionally, we published new content on [Educating charities about the risks of terrorist abuse](#). These pages provide information about:

- how registered charities can assess their level of risk for potential abuse by terrorists
- measures that registered charities can adopt to mitigate their risks of terrorist abuse
- the whole-of-government framework that enables Canada's national security partners to safeguard the charitable sector from terrorist abuse
- how members of the public can report concerns relating to terrorist abuse or other non-compliance by registered charities

The ~~CRA (Canada Revenue Agency)~~ has a regulatory responsibility to educate and maintain public confidence in the charitable sector, which contributes to a whole-of-government approach to combatting terrorism and terrorist financing. These resources were published to raise awareness about the potential vulnerabilities of registered charities to terrorist abuse and provide greater clarity on how they can protect themselves from those risks.

Electronic Mailing List

Proactive communication with external stakeholders is essential to our work. During the 2024-2025 fiscal year, we continued to use the [Electronic Mailing List](#) (EML) to raise awareness among the charitable sector of its regulatory obligations under the Income Tax Act.

Over the period, we sent 40 EML (Electronic Mailing List)s to subscribers with information on:

- upcoming events, including webinars
- new and updated web pages
- guidance products
- obtaining or maintaining registered status
- regulatory and legislative changes and updates

To see an interactive list of EML (Electronic Mailing List)s sent out over the 2024-2025 period and beyond, visit [News and events for charities](#).

Subscribe to our electronic mailing list

Quarterly updates from the Charities Directorate

In May 2024, we launched a new EML (Electronic Mailing List) series for sharing valuable and relevant information on topics that impact the charitable sector. On a quarterly basis, EML subscribers receive a comprehensive update, featuring:

- a summary of important web publications and outreach activities
- detailed information on a specific part of the charities program
 - Second edition: top three high-risk non-compliance areas of focus for the 2024-2025 year
 - Third edition: common non-compliance issues in the areas of books and records, official donation receipts, and Form T3010, Registered Charity Information Return
 - Fourth edition: a breakdown of how the registration process works
- a list of engagement opportunities between the Charities Directorate and the charitable sector
- promotion of upcoming webinars and the dates they will be held

To see past editions, visit [News and events for charities](#) and click on the “Quarterly updates from the Charities Directorate” filter.

External reviews

International and domestic commitments

The Charities Directorate, as a partner in Canada’s Anti-Money Laundering and Anti-Terrorist Financing (AML/ATF) Regime, supported the Department of Finance in preparing for a mutual evaluation review to be conducted by the [Financial Action Task Force \(FATF\)](#).

This included efforts to:

- update Canada’s risk assessment of the NPO sector
- demonstrate Canada’s compliance with [FATF \(Financial Action Task Force\)](#)’s [Recommendation 8](#), which addresses the risk of terrorist financing through the non-profit sector.

The review is focused on Canada’s compliance with [FATF \(Financial Action Task Force\)](#) recommendations for combatting money laundering and terrorist financing. It is scheduled to take place over the 2025-2026 fiscal year.

National Security Intelligence Review Agency review

We continued to support the external review by Canada’s National Security Intelligence Review Agency (NSIRA), which is expected to be completed during the 2025-2026 fiscal year. The review is focused on the [CRA \(Canada Revenue Agency\)](#)’s national security activities and decision-making related to charities.

Office of the Taxpayers' Ombudsperson review

At the CRA (Canada Revenue Agency), we interact with civility and respect. We embrace diversity and inclusiveness, and make every effort to ensure Canadians feel heard and valued.

Guided by this virtue, we continue to meet the deliverables established following the release of the Office of the Taxpayer's Ombudsperson report, Charity Begins with Fairness: More to Explore.

We met the following deliverables in the 2024-2025 fiscal year:

- Charities Directorate employees completed the required training for Equity, Diversity, and Inclusion (EDI). This training suite is designed to help staff routinely apply knowledge in the area of unconscious bias, cultural competency, and religious literacy.
- We provided refresher training on key concepts covered in the training suite through monthly religious literacy events.

Our next step is to expand on the training suite, creating a new series of unconscious bias scenarios and self-reflection activities. We also have plans for ongoing refresher training and will be reviewing new and redesigned training products with an EDI (Equity, Diversity, and Inclusion) lens.

The CRA (Canada Revenue Agency) remains committed to ensuring that its employees are well positioned to serve all Canadians with empathy and respect.

Stay connected

Reference

- 1 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2023 calendar year (self-reported information).
- 2 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2023 calendar year (self-reported information).
- 3 such as interest and investment income, proceeds from the disposition of assets, and income from land and building rental
- 4 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2023 calendar year (self-reported information).
- 5 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2023 calendar year (self-reported information).
- 6 These figures include situations where the audit is finished and the CRA has proposed to revoke the charity's registration, but may have not yet published the revocation in the Canada Gazette.
- 7 Voluntary revocation is a process that is discretionary on the part of the CRA and cannot be used by a charity to avoid any ongoing compliance action.
- 8 Includes pre-registration and revocation tax audits

- 9 These figures sit outside the fiscal year totals as they may relate to audits where a Notice of intention to revoke was issued in a previous fiscal year, and for which the CRA has published the revocation in the Canada Gazette.
- 10 The number of revocations for cause does not match the number of notices of intention to revoke issued during audits, as an audit may be completed in a different fiscal year than when the revocation occurred.
- 11 Tax return where registration of a charity is revoked
- 12 Includes closures for other reasons, where no T2046 was filed, and the organization has no remaining assets
- 13 Assessment using the most recent T3010 return/financial statements on file where no T2046 was filed
-

Date modified: 2025-10-01