



Blumbergs' Snapshot of the Canadian Charity Sector 2012

By Mark Blumberg (July 1, 2014)

We recently reviewed the T3010 Registered Charity Information Return database for 2012 as part of the Sean Blumberg Transparency Project. The database covers about 85,000 of the 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by April 2014.

This article provides a snapshot of the registered charity sector based on the 2012 T3010 filings. We have completed Blumbergs' Snapshots of the Canadian Charity Sector for 2010 and 2011 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 or so non-profits which are not registered charities for which CRA is not permitted to release information. I was quite pleased that the 2014 Federal Budget proposed reviewing the transparency requirements for non-profits.

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$223 billion and expenditures of about \$218 billion.

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

Thank you to Celeste Bonas, an intern at Blumbergs, for helping with this project.

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.



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REGISTERED CHARITY INFORMATION RETURN

Section A: Identification

- Guide T4033, *Completing the Registered Charity Information Return*, is available through our Forms and publications Web pages at www.cra.gc.ca/charities.
- The *Privacy Act* protects all personal information given on this form, which is kept in personal information bank CRA PPU 200. The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate Web site, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (e.g., with certain other government departments and agencies).

Remember: Even if the charity goes through an inactive period, you must continue to file information returns to maintain its registered status.

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

1. Charity name:

84,897

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

RR

4. Web address (if applicable):

26,744

A1 Was the charity in a subordinate position to a parent organization? **1510** Yes No
 If **yes**, please provide the name and BN/registration number of the organization. 14,528 67,016

Name	BN (if applicable)
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A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No
691 82,846

A3 All charities are designated as one of the following: a charitable organization, a public foundation, or a private foundation. Is your organization designated as a public foundation or private foundation? **1600** Yes No
 (Refer to the Form TF725, *Registered Charity Basic Information Sheet* (BIS) to confirm. This form is included in the return package.) 10,341 72,200

If **yes**, you must complete and attach Schedule 1, *Foundations*, to your return.

Section B: Directors/trustees and like officials

B1 The charity is required to provide certain information for all members of its board of directors/trustees for the complete fiscal period. Only the **public information** section on the worksheet is available to the public. The **confidential data** section is for the CRA's use but may be shared as permitted by law (e.g., with certain other government departments and agencies). Use Form T1235, *Directors/Trustees and Like Officials Worksheet*, or include your own sheet with the **same** information. Charities subject to the Ontario *Corporations Act* may complete a blended worksheet.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? If **no**, explain why in the "Ongoing programs" space provided at C2. **1800** Yes No 75,232 7402

C2 In the space provided, describe all **ongoing** and **new** charitable programs the charity carried on to further its charitable purpose(s) (as defined in its governing documents) this fiscal period. "Programs" includes all of the charitable work the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its programs (e.g., number of volunteers and/or hours). Grant-making charities should describe the types of organizations they support. Please note that "programs" **does not** include fundraising activities. **Do not attach additional sheets of paper or annual reports.**

Ongoing programs:	77,393
	NA 7,702
New programs:	13,611

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

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
 If **yes**, you must complete and attach Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, to your return. 30,014 54,889

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
 If **yes**, you must complete and attach Schedule 2, *Activities Outside Canada*, to your return. 5,501 78,955

A registered charity may pursue political activities to retain, oppose, or change the law, policy, or decision of any level of government inside or outside Canada provided the activities are non-partisan, related to its charitable purposes, and limited in extent.

C5 (a) Did the charity carry on any political activities during the fiscal period? **2400** Yes No 444 84,194
 (b) Enter the total amount spent by the charity on these activities **5030** \$393,607,086

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

2500 <input type="checkbox"/> Advertisements/print/radio/ TV commercials 9,259	2570 <input type="checkbox"/> Fundraising sales (e.g., cookies) 15,574	2620 <input type="checkbox"/> Telephone/TV solicitations 1,735
2510 <input type="checkbox"/> Auctions 6,089	2575 <input type="checkbox"/> Internet 5,251	2630 <input type="checkbox"/> Tournament/sporting events 5,102
2530 <input type="checkbox"/> Collection plate/boxes 19,255	2580 <input type="checkbox"/> Mail campaigns 9,539	2640 <input type="checkbox"/> Cause-related marketing 758
2540 <input type="checkbox"/> Door-to-door solicitation 1,448	2590 <input type="checkbox"/> Planned-giving programs 4,341	2650 <input type="checkbox"/> Other 10,923
2550 <input type="checkbox"/> Draws/lotteries 6,831	2600 <input type="checkbox"/> Targeted corporate donations/sponsorships 9,883	2660 Specify: _____
2560 <input type="checkbox"/> Fundraising dinners/galas/concerts 17,966	2610 <input type="checkbox"/> Targeted contacts 9,270	

C7 Did the charity pay external fundraisers? **2700** Yes No 975 82,593
 If **yes**, you must complete the following lines, and complete and attach Schedule 4, *Confidential Data*, 1. Information about Fundraisers.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$471,224,394
 (b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$110,741,633

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

2730 <input type="checkbox"/> Commissions 241	2750 <input type="checkbox"/> Finder's fees 9	2770 <input type="checkbox"/> Honoraria 69
2740 <input type="checkbox"/> Bonuses 9	2760 <input type="checkbox"/> Set fee for services 557	2780 <input type="checkbox"/> Other 118
2790 Specify: _____		

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No 1,708 22,582

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 out-of-pocket expenses)? **3200** Yes No 5,899 78,249

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No 38,898 44,813
 If **yes**, you must complete and attach Schedule 3, *Compensation*, to your return.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: **3900** Yes No 808 83,331

- A Canadian citizen, nor
- Employed in Canada, nor
- Carrying on a business in Canada, nor
- A person having disposed of taxable Canadian property?

If **yes**, you must complete and attach Schedule 4, *Confidential Data*, 2. Information about Donors Not Resident in Canada, for each donation of \$10,000 or more. 12,689 71,369

C11 Did the charity receive any non-cash gifts (gifts-in-kind) for which it issued tax receipts? **4000** Yes No 38 84,294
 If **yes**, you must complete and attach Schedule 5, *Non-Cash Gifts*, to your return.

C12 Did the charity acquire a non-qualifying security? **5800** Yes No

C13 Did the charity allow a donor to use any of the charity's property during the fiscal period? (except for permissible uses) **5810** Yes No 73 84,267

C14 Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No 722 83,576

Section D: Financial Information

If **any** of the following applies to your charity, proceed to Schedule 6, *Detailed Financial Information*, and **do not** complete Section D below. If **none** of the following applies, complete Section D.

- a) The charity's revenue exceeds \$100,000.
- b) The amount of all property (e.g., investments, rental properties) not used in charitable programs exceeds \$25,000.
- c) The charity currently has permission to accumulate funds during this fiscal period.

Please show all figures to the nearest single dollar.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash
47,713 30,319

D2 Summary of financial position:

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

Does the charity own land and/or buildings? **4050** Yes No 5,513 17,569

Total assets (including land and buildings) **4200** 320,249,643,028 \$

Total liabilities **4350** 189,306,278,786 \$

Did the charity borrow from, loan to, or invest assets with any non-arm's length parties? **4400** Yes No
743 21,753

D3 Revenue:

Did the charity issue tax receipts for donations? **4490** Yes No 18,088 5,225

If yes, what is the total eligible amount of all donations for which the charity issued tax receipts? **4500** 14,283,476,806 \$

Total amount of 10 year gifts received **4505** \$ 681,878,788

Total amount received from other registered charities **4510** 5,419,834,355 \$

What is the total amount for all other donations received for which a tax receipt was **not** issued by the charity? (excluding amounts at lines 4575 and 4630) **4530** 2,663,172,520 \$

Did the charity receive any revenue from any level of Canadian government? **4565** Yes No 4,652 Yes 17,322 No

If yes, total amount received **4570** 182,195,300 \$

Total non tax-receipted amounts from all sources outside Canada (government and non-government) **4575** 1,230,659,796 \$

Total non tax-receipted amounts from fundraising **4630** 2,682,776,086 \$

Total revenue from sale of goods and services (except to any level of Canadian government) **4640** 17,562,376,314 \$

Other amounts not already included in the amounts above **4650** 19,224,372,701 \$

Total revenue (Add lines 4500 to 4650, excluding line 4505) **4700** 223,604,839,293 \$

D4 Expenditures:

What was the charity's total expenditure on professional and consulting fees? **4860** 4,201,589,780 \$

What was the charity's total expenditure on travel and vehicles? **4810** 2,174,272,279 \$

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** 37,531,558,897 \$

Total expenditures (excluding gifts to qualified donees) (Add lines 4860, 4810, and 4920) **4950** 210,888,113,194 \$

Of the total amount at line 4950:

a) How much did the charity spend on charitable programs? **5000** \$ 168,956,102,425

b) How much did the charity spend on management and administration? **5010** \$ 18,935,140,367

Total amount of gifts made to all qualified donees **5050** 6,522,933,990 \$

Total expenditures (Add lines 4950 and 5050) **5100** 217,995,725,009 \$

Section E: Certification

This return **must** be signed by a director/trustee or like official of the registered charity 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 form, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (please print):		Signature:
Position in charity:	Date:	Telephone No.:

Section F: Confidential Data

F1 Provide 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
Number, street, apt. no., or lot and concession no.		
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

Name:	
Firm name (if applicable):	
Number, street, apt. no., R.R. no., or P.O. box no.:	
City, province or territory, and postal code:	
Telephone No.:	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input type="checkbox"/> No

T3010, Registered Charity Information Return, checklist

- Have you confirmed that all charity information included in the Form TF725, **Registered Charity Basic Information Sheet** (BIS) is correct?
 - Some changes can be made **directly** on the BIS.
- Have you attached Form TF725, *Registered Charity Basic Information Sheet* (BIS)?
- Has the charity made any amendments to its governing documents during the fiscal period?
 - **If yes**, have you sent us an official copy of the amended governing documents in a separate envelope?
- Have you completed Schedule 1, *Foundations*, if required?
- Have you attached Form T1235, *Directors/Trustees and Like Officials Worksheet*?
- Have you attached Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, if required?
- Have you completed Schedule 2, *Activities Outside Canada*, if required?
- Have you completed Schedule 3, *Compensation*, if required?
- Have you completed Schedule 4, *Confidential Data*, if required?
- Have you completed Schedule 5, *Non-Cash Gifts*, if required?
- Have you completed Schedule 6, *Detailed Financial Information*, if required?
- Have you attached a copy of the charity's financial statements?

Foundations

Schedule 1

- 1** Did the foundation acquire control of a corporation in the fiscal period? **100** Yes No
50 25,514
- 2** Did the foundation incur any debts at any time during the fiscal period other than for current operating expenses, purchasing or selling investments, or in administering charitable programs? **110** Yes No
86 25,176
- For private foundations only:**
- 3** At any time during the fiscal period, did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** Yes No
73 15,344
- 4** Did the foundation own more than 2% of any class of shares of a corporation at any time during this fiscal period? **130** Yes No
97 15,292
- If yes,** you must complete and attach Form T2081, *Excess Corporate Holdings Worksheet*, to your return.
(Note: Only private foundations will have this worksheet included in their return package.)

Activities Outside Canada

Schedule 2

For more information about carrying on programs outside Canada see the Charities Directorate website at www.cra.gc.ca/charities

- 1** What were total expenditures on activities/programs/projects carried on outside Canada during the fiscal period, excluding gifts to qualified donees? **200** **\$2,909,102,931**
- 2** Were any of the charity's resources provided for programs outside Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or entity (excluding gifts to qualified donees)? **210** Yes No
2,786 26,782

If yes, enter the amounts of the total reported on line 200 transferred to these individuals/organizations as required in the following table:

Name of individual/organization	Using the list on the reverse, identify country code where activities were carried on.	Amount (\$) Show amounts to the nearest single dollar.

- 3** Using the list on the reverse, identify the countries where the charity itself carried on programs or provided any of its resources. Enter the appropriate country codes in the following spaces.

- 4** Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)? **220** Yes No
240 27,335
- If yes,** what was the total amount of funds expended under this arrangement? **230** **\$413,645,884**
- 5** Were any programs carried on outside Canada carried out by employees of the charity? **240** Yes No
1,447 Yes 1,989 No
- 6** Were any programs carried on outside Canada carried out by volunteers of the charity? **250** Yes No
2,929 Yes 24,488 No
- 7** Is the charity exporting goods as part of its charitable programs? **260** Yes No
381 Yes 27,083 No

If yes, list the items being exported, their value, their destination (city/region) and country code.

Item	Value	Destination (city/region)	Country code

COUNTRY CODES

Americas-Central and South

AR-Argentina
 BO-Bolivia
 BR-Brazil
 CL-Chile
 CO-Columbia
 CR-Costa Rica
 CU-Cuba
 DO-Dominican Republic
 EC-Ecuador
 SV-El Salvador
 GT-Guatemala
 GY-Guyana
 HT-Haiti
 HN-Honduras
 JM-Jamaica
 MX-Mexico
 NI-Nicaragua
 PA-Panama
 PE-Peru
 UY-Uruguay
 VE-Venezuela
 QM-Other

Americas-North

US-United States of America
 QN-Other

Middle East

IR-Iran
 IQ-Iraq

IL-Israel
 PS-Israeli Occupied Territories
 JO-Jordan
 KW-Kuwait
 LB-Lebanon
 OM-Oman
 QA-Qatar
 SA-Saudi Arabia
 SY-Syrian Arab Republic
 YE-Yemen
 QO-Other

Europe

AL- Albania
 AM-Armenia
 BA-Bosnia and Herzegovina
 BY-Belarus
 BG-Bulgaria
 DK-Denmark
 ES-Spain
 FR-France
 GE-Georgia
 DE-Germany
 GB-United Kingdom
 HR-Croatia
 IT-Italy
 CY-Cyprus
 MK-Macedonia
 ME-Montenegro
 NL-Netherlands
 PL-Poland
 RO-Romania

RU-Russia
 RS-Serbia
 TR-Turkey
 UA-Ukraine
 QP-Other

Asia and Oceania

AF- Afghanistan
 AZ-Azerbaijan
 BD-Bangladesh
 BT-Bhutan
 KH-Cambodia
 CN-China
 IN-India
 ID-Indonesia
 KZ-Kazakhstan
 KG-Kyrgyzstan
 LA-Laos
 LK-Sri Lanka
 MY-Malaysia
 MN-Mongolia
 MM-Myanmar (Burma)
 KP-North Korea
 KR-South Korea
 PK-Pakistan
 PH-Philippines
 SG-Singapore
 TH-Thailand
 TJ-Tajikistan
 TL-Timor-Leste
 UZ-Uzbekistan
 VN-Vietnam
 QR-Other

Africa

DZ-Algeria
 AO-Angola
 BW-Botswana
 CM-Cameroon
 CF-Central African Republic
 TD-Chad
 CG-Republic of Congo
 CD- Democratic Republic of Congo
 EG-Egypt
 ET-Ethiopia
 GA-Gabon
 GM-Gambia
 GH-Ghana
 NA-Namibia
 KE-Kenya
 LR-Liberia
 MG-Madagascar
 NE-Niger
 NG-Nigeria
 RW-Rwanda
 SL-Sierra Leone
 SO-Somalia
 SD-Sudan
 UG-Uganda
 ZM-Zambia
 ZW-Zimbabwe
 QS-Other

Compensation Schedule 3

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **300** 1,758,713

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number** falling within each of the following annual compensation categories.

305 <input type="text"/> \$1 – \$39,999 175,224	310 <input type="text"/> \$40,000 – \$79,999 65,896	315 <input type="text"/> \$80,000 – \$119,999 16,917
320 <input type="text"/> \$120,000 – \$159,999 4,683	325 <input type="text"/> \$160,000 – \$199,999 2,646	330 <input type="text"/> \$200,000 – \$249,999 963
335 <input type="text"/> \$250,000 – \$299,999 487	340 <input type="text"/> \$300,000 – \$349,999 281	345 <input type="text"/> \$350,000 and over 425

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period **370** 1,842,165

(b) What was the total expenditure on compensation for part-time or part-year employees in the fiscal period? **380** \$

3 What was the charity's total expenditure on all compensation in the fiscal period? 123,385,737,566 **390** \$

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

1. Information about Fundraisers

Please provide the name(s) and arm's length status of external fundraiser(s).

Name	At arm's length? Yes/No

2. Information about Donors Not Resident in Canada

Complete this schedule to report any donation of \$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

Provide the name of the donor and the value of the donation in the chart below. You must also indicate whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual by placing a check mark in the appropriate box.

Name	Amount	Organization	Government	Individual
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Non-Cash Gifts

Schedule 5

1 Identify all types of non-cash gifts (gifts-in-kind) received for which a tax receipt was issued:

- | | | |
|---|---|--|
| <input type="checkbox"/> 500 Artwork/wine/jewellery 2,932 | <input type="checkbox"/> 525 Ecological properties 61 | <input type="checkbox"/> 550 Publicly traded securities/mutual funds 1,756 |
| <input type="checkbox"/> 505 Building materials 1,541 | <input type="checkbox"/> 530 Life insurance policies 662 | <input type="checkbox"/> 555 Books (literature, comics) 1,590 |
| <input type="checkbox"/> 510 Clothing/furniture/food 809 | <input type="checkbox"/> 535 Medical equipment/supplies 603 | <input type="checkbox"/> 560 Other 6,300 |
| <input type="checkbox"/> 515 Vehicles 482 | <input type="checkbox"/> 540 Privately-held securities 123 | <input type="checkbox"/> 565 Specify: _____ |
| <input type="checkbox"/> 520 Cultural properties 283 | <input type="checkbox"/> 545 Machinery/equipment (including computers and software) 2,412 | |

2 Indicate the total eligible amount of tax-receipted non-cash gifts **580** \$ 1,506,564,498

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash
 47,713 30,319

Statement of financial position

Show figures to the nearest single dollar.

Assets:		Liabilities:			
Cash, bank accounts, and short-term investments.	4100	\$ 37,894,571,650	Accounts payable and accrued liabilities.	4300	\$ 36,255,155,856
Amounts receivable from non-arm's length parties.	4110	\$ 6,077,925,900	Deferred revenue.	4310	\$ 49,906,581,898
Amounts receivable from all others	4120	\$ 23,958,124,119	Amounts owing to non-arm's length parties.	4320	\$ 6,887,741,249
Investments in non-arm's length parties.	4130	\$ 1,854,432,990	Other liabilities	4330	\$ 100,858,713,463
Long-term investments.	4140	\$ 62,831,499,712	Total liabilities (add lines 4300 to 4330)	4350	\$ 189,306,278,786
Inventories	4150	\$ 1,827,713,966			
Land and buildings in Canada	4155	\$ 180,658,266,280			
Other capital assets in Canada.	4160	\$ 72,264,861,820			
Capital assets outside Canada.	4165	\$ 280,900,142			
Accumulated amortization of capital assets	4166	\$ -81,503,645,734	Amount included in lines 4150, 4155, 4160,		
Other assets.	4170	\$ 15,758,376,711	4165 and 4170 not used in charitable		
10 year gifts	4180	\$ 6,126,681,970	programs.	4250	\$ 12,479,194,230
Total assets (add lines 4100 to 4170)	4200	\$ 320,249,643,028			

Statement of operations

Revenue:					
Total eligible amount of all gifts for which the charity issued tax receipts				4500	\$ 14,283,476,806
Total eligible amount of tax-receipted tuition fees	5610	\$ 488,992,745			
Total amount of 10 year gifts received	4505	\$ 681,878,788			
Total amount received from other registered charities				4510	\$ 5,419,834,355
Total other gifts received for which a tax receipt was not issued by the charity				4530	\$ 2,663,172,520
Total revenue received from federal government.				4540	\$ 13,344,471,585
Total revenue received from provincial/territorial governments				4550	\$ 137,204,187,461
Total revenue received from municipal/regional governments.				4560	\$ 9,949,242,006
Total revenue received from all sources outside Canada				4575	\$ 1,230,659,796
Total interest and investment income received or earned				4580	\$ 2,853,889,678
Gross proceeds from disposition of assets	4590	\$ 9,488,753,111			
Net proceeds from disposition of assets (show a negative amount with brackets).				4600	\$ 714,610,851
Gross income received from rental of land and/or buildings				4610	\$ 2,745,127,373
Non tax-receipted revenues received for memberships, dues, and association fees				4620	\$ 1,605,147,072
Total non tax-receipted revenue from fundraising				4630	\$ 2,682,776,086
Total revenue from sale of goods and services (except to government)				4640	\$ 17,562,376,314
Other revenue not already included in the amounts above				4650	\$ 19,224,372,701
Specify type(s) of revenue included in the amount reported at 4650 (e.g., dividends)	4655				
Total revenue (add lines 4500, 4510 to 4580, and 4600 to 4650)				4700	\$ 223,604,839,293

Expenditures:

Advertising and promotion	4800	\$ 1,184,553,251
Travel and vehicle expenses	4810	\$ 2,174,272,279
Interest and bank charges	4820	\$ 2,202,458,418
Licences, memberships, and dues	4830	\$ 418,677,572
Office supplies and expenses.	4840	\$ 3,631,621,470
Occupancy costs	4850	\$ 8,010,646,678
Professional and consulting fees	4860	\$ 4,201,589,780
Education and training for staff and volunteers	4870	\$ 656,969,221
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$ 125,062,502,997
Fair market value of all donated goods used in charitable programs	4890	\$ 996,515,063
Total cost of all purchased supplies and assets.	4891	\$ 16,201,834,011

Amortization of capitalized assets	4900	\$ 8,498,238,151
Total expenditure for research grants and scholarships as part of charitable programs	4910	\$ 3,148,430,239
Other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	\$37,531,558,897
Specify type(s) of expenditures included in the amount reported at 4920 4930		
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)	4950	\$210,888,113,194

Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. The total of lines 5000 to 5040 should equal line 4950.

Total expenditures on charitable programs	5000	\$168,956,102,425
Total expenditures on management and administration	5010	\$18,935,140,367
Total expenditures on fundraising	5020	\$ 2,415,680,233
Total expenditures on political activities, inside or outside Canada	5030	\$ 393,607,086
Total other expenditures included in line 4950	5040	\$ 9,642,759,047
Total amount of gifts made to all qualified donees	5050	\$ 6,522,933,990
Total expenditures (add amounts from lines 4950 and 5050)	5100	\$ 217,995,725,009

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	\$ 613,392,530
• Enter the amount disbursed for the fiscal period for the specified purpose we have permitted.	5510	\$ 189,601,063

Permission to reduce disbursement quota:

If the charity has received approval from the Charities Directorate to make a reduction to its disbursement quota, enter the amount for the fiscal period

5750	\$ 13,775,263
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Property not used in charitable activities:

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

• The 24 months before the beginning of the fiscal period	5900	\$41,405,819,105
• The 24 months before the end of the fiscal period.	5910	\$44,552,670,838

www.canadiancharitylaw.ca

Further information

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful.

[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](#)

[Some questions to add to the T3010 Registered Charity Information Return](#)

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

[Canadian Charities and Free Transparency Tools - look before you donate your time or money](#)

[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?](#)

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

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

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

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

If you are interested in more detailed information on the T3010 or customized analysis using the T3010 and other datasets you should contact Steven Ayer at Common Good Strategies. <http://goodstrategy.ca/> Steven is extremely knowledgeable about the T3010 and its uses.

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: <http://www.cra-arc.gc.ca/charities/> As well, Imagine Canada has a website with a tremendous amount of T3010 information at www.charityfocus.ca

- 1) The data in this note is based on the 2012 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 still cannot electronically file the T3010. However, in the 2014 Federal Budget the Federal government committed funds to create a system for electronic filing of the T3010.
- 5) In some cases those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organizations knows that it has substantial fundraising or political expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.
- 7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in [Guide Completing the Registered Charity Information Return \(T-4033\)](#) and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP) and many 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.

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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”](#)

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.

Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. To find out more about legal services that Blumberg's provides to charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

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