



Blumbergs' Snapshot of the Canadian Charity Sector 2013

By **Mark Blumberg** (April 20, 2015)

We recently reviewed the T3010 Registered Charity Information Return database for 2013 as part of the Sean Blumberg Transparency Project. The database covers about 83,000 of the 86,000 registered charities in Canada that had filed their T3010 and were processed into CRA's Charity Listing database by December 2014.

This article provides a snapshot of the registered charity sector based on the 2013 T3010 filings. We have completed Blumbergs' Snapshots of the Canadian Charity Sector for 2010, 2011, 2012 as well. Keep in mind that these statistics only relate to registered charities under the *Income Tax Act* (Canada) and not to the 80,000 -100,000 non-profits which are not registered charities and for which CRA is not permitted to release information. I was quite pleased that the 2014 Federal Budget proposed reviewing the transparency requirements for non-profits and hopefully we will see greater transparency on the non-profits in the future.

The Canadian charity sector is a vital part of Canadian society and economy with revenue of over \$237 billion and expenditures of about \$225 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.

Some of the highlights of the Blumbergs' Snapshot of the Canadian Charity Sector 2013 include:

- 83,466 registered charities filed their T3010 in Canada out of approximately 86,000 charities
- \$237 billion in total revenue for Canadian charities and total expenditures of \$225 billion.
- Government revenue totaled \$160 Billion including from the federal government (\$6.9 Billion), provincial governments (\$145 Billion) and municipal/regional governments (\$8.5 billion)
- 75,072 identified themselves as active and 6,698 as inactive
- 29,479 made gifts to other charities or qualified donees during their 2013 fiscal year
- 5400 conducted activities outside of Canada and spent over \$3 billion outside of Canada
- 218 Canadian charities received funds from CIDA/DFATD
- 2,880 identified having contractual relationships with foreign intermediaries, 1470 charities identified that employees conducted activities outside of Canada and 2964 had volunteers conducting foreign activities.
- \$1.35 Billion was received by Canadian charities from outside of Canada
- 481 identified carrying on political activities
- although \$171 million is identified in political spending, if one digs deeper into this most frequently incorrectly answered question on the T3010 then number is probably about \$26,298,000 (we have revised the number in the snapshot)
- the most common method of political activity is staff using the website or social media. (see the new schedule 7 with information on political activities)
- 38,992 identified having employment expenses while 43,664 did not have any employment expenses
- although the raw numbers suggest 1,856,760 full time employees and 2,194,151 part-time employees we have scrutinized and revised the number in the snapshot to 1,375,120 full time employees and 1,269,825 part-time employees
- \$129 Billion was spent by Canadian charities on salaries and other compensation expenditures

www.canadiancharitylaw.ca

- \$14.6 Billion in official donation receipts were issued by Canadian registered charities

Further information

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

[Blumbergs' Snapshot of the Canadian Charity Sector 2012](#)

[Blumbergs' Snapshot of the BC Charity Sector 2012](#)

[Blumbergs Canadian Charity Sector Snapshot 2011 - understanding the charity sector through the T3010](#)

[Blumbergs Canadian Charity Sector Snapshot 2010 -a little more perspective on the sector](#)

[Blumbergs' Snapshot of the Ontario Charity Sector 2011](#)

[Blumbergs' Snapshot of the Alberta Charity Sector 2012](#)

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

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

[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"](#)

www.canadiancharitylaw.ca

[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](#)

[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.

Place bar code label here

Registered Charity Information Return

Protected B when completed

Section A: Identification

- To help you fill out this form, refer to Guide T4033 (13), *Completing the Registered Charity Information Return*. It can be found on our Web pages at www.cra.gc.ca/charities, under "Charities-related forms and publications".
- 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 (for example, with certain other government departments and agencies).

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

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

1. Charity name:

83,466 Charities

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

RR

4. Web address (if applicable):

27,153

A1 Was the charity in a subordinate position to a parent organization? 1510 Yes No
 If yes, give the name and BN/registration number of the organization. 13,416 66,797

Name:	BN (if applicable)
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A2 Has the charity wound-up, dissolved, or terminated operations? 1570 Yes No
 686 81,519

A3 Is your charity designated as a public foundation or private foundation? 1600 Yes No
 10,034 71,409
 If yes, you must complete Schedule 1, *Foundations*. Refer to Form TF725, *Registered Charity Basic Information Sheet*, to confirm the designation. (Form TF725 is part of the return.)

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, *Directors/Trustees and Like Officials Worksheet*. Only the **public** information section of the worksheet is available to the public. Charities subject to the *Ontario Corporations Act* must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? 1800 Yes No
 If no, explain why in the "Ongoing programs" space below at C2. 75,072 6,698

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

Do not attach additional sheets of paper or annual reports.

Ongoing programs:	76,648
New programs:	14,353

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

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
 If **yes**, you must complete Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*. 29,479 53,523

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
 If **yes**, you must complete Schedule 2, *Activities Outside Canada*. 5,400 77,651

C5 Political Activities

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

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? **2400** Yes No 481 82,341
 If **yes**, you must complete Schedule 7, *Political Activities*.
 (b) Total amount spent by the charity on these political activities. **5030** \$ **26,298,000**
 (c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** \$ **2,786,335.00**
 (d) Total amount received from outside Canada that was directed to be spent on political activities. **5032** \$ **229,822.00**
 If you entered an amount on line 5032 you must complete Schedule 7, *Political Activities*, Table 3.

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

- | | | |
|--|---|---|
| 2500 <input type="checkbox"/> Advertisements/print/radio/TV commercials 9,309 | 2570 <input type="checkbox"/> Sales 13,219 | 2620 <input type="checkbox"/> Telephone/TV solicitations 1,727 |
| 2510 <input type="checkbox"/> Auctions 6,041 | 2575 <input type="checkbox"/> Internet 5,989 | 2630 <input type="checkbox"/> Tournament/sporting events 5,108 |
| 2530 <input type="checkbox"/> Collection plate/boxes 19,358 | 2580 <input type="checkbox"/> Mail campaigns 9,602 | 2640 <input type="checkbox"/> Cause-related marketing 886 |
| 2540 <input type="checkbox"/> Door-to-door solicitation 1,417 | 2590 <input type="checkbox"/> Planned-giving programs 4,493 | 2650 <input type="checkbox"/> Other 11,176 |
| 2550 <input type="checkbox"/> Draws/lotteries 6,913 | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships 10,179 | 2660 Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts 18,678 | 2610 <input type="checkbox"/> Targeted contacts 9,532 | |

C7 Did the charity pay external fundraisers? **2700** Yes No 990 81,161
 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** \$ 501,360,677.00
 (b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ 107,458,634.00

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

- | | | |
|--|---|---|
| 2730 <input type="checkbox"/> Commissions 255 | 2750 <input type="checkbox"/> Finder's fee 10 | 2770 <input type="checkbox"/> Honoraria 65 |
| 2740 <input type="checkbox"/> Bonuses 7 | 2760 <input type="checkbox"/> Set fee for services 552 | 2780 <input type="checkbox"/> Other 112 |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No 1,659 21,050

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No 5,773 77,010

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No 38,992 43,664
 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 No 839 82,039

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

If **yes**, you must complete Schedule 4, *Confidential Data*, Table 2, for each donation of \$10,000 or more.

C11	Did the charity receive any non-cash gifts (gifts-in-kind) for which it issued tax receipts? If yes , you must complete Schedule 5, <i>Non-Cash Gifts</i> .	4000	<input type="checkbox"/> Yes	12,531	<input type="checkbox"/> No	69,913
C12	Did the charity acquire a non-qualifying security?	5800	<input type="checkbox"/> Yes	28	<input type="checkbox"/> No	82,604
C13	Did the charity allow any of its donors to use any of its property? (except for permissible uses) 75 Yes 82,577 No	5810	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
C14	Did the charity issue any of its tax receipts for donations on behalf of another organization?	5820	<input type="checkbox"/> Yes	705	<input type="checkbox"/> No	81,846

Section D: Financial Information

Complete Section D only if you **do not** have to complete Schedule 6, *Detailed Financial Information*.

Complete Schedule 6 if **any** of the following applies to the charity:
a) The charity's revenue exceeds \$100,000.
b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
c) The charity has permission to accumulate funds during this fiscal period.
Do not complete Section D if you must complete Schedule 6.

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	<input type="checkbox"/> Accrual	<input type="checkbox"/> Cash
			48,430	28,456

D2 Summary of financial position:

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

Did the charity own land and/or buildings?	4050	<input type="checkbox"/> Yes	5,904	<input type="checkbox"/> No	19,318
Total assets (including land and buildings)	4200		\$ 350,256,742,596		
Total Liabilities	4350		\$ 203,604,868,618		
Did the charity borrow from, loan to, or invest assets with any non-arm's length persons?	4400	<input type="checkbox"/> Yes	761	<input type="checkbox"/> No	23,922

D3 Revenue:

Did the charity issue tax receipts for gifts?	4490	<input type="checkbox"/> Yes	19,454	<input type="checkbox"/> No	6,045
If yes , enter the total eligible amount of all gifts for which the charity issued tax receipts	4500		\$ 14,684,148,985.00		
Total amount of 10 year gifts received	4505		\$ 701,772,396.00		
Total amount received from other registered charities	4510		\$ 5,526,194,562.00		
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530		\$ 2,571,417,121.00		
Did the charity receive any revenue from any level of government in Canada? 5,185 Yes 18,935 No	4565	<input type="checkbox"/> Yes		<input type="checkbox"/> No	
If yes , total amount received	4570		\$ 125,081,018.00		
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571		\$ 64,665,714		
Total non tax-receipted revenue from all sources outside of Canada (government and non-government)	4575		\$ 1,359,365,332.00		
Total non tax-receipted revenue from fundraising	4630		\$ 2,816,335,855.00		
Total revenue from sale of goods and services (except to any level of government in Canada)	4640		\$ 18,702,674,086.00		
Other revenue not already included in the amounts above	4650		\$ 21,913,373,088.00		
Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)	4700		\$ 237,223,644,993		

D4 Expenditures:

Professional and consulting fees	4860		\$ 4,319,394,143.00		
Travel and vehicle expenses	4810		\$ 2,202,206,933.00		
All other expenditures not already included in the amounts above (excluding gifts to qualified donees)	4920		\$ 34,130,094,561.00		
Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920)	4950		\$ 222,289,961,390.00		
Of the amount at line 4950:					
a) Total expenditures on charitable activities	5000		\$ 173,645,863,604.00		
b) Total expenditures on management and administration	5010		\$ 19,154,858,757.00		
Total amount of gifts made to all qualified donees	5050		\$ 6,677,536,514.00		
Total expenditures (add lines 4950 and 5050)	5100		\$ 225,748,085,092		

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 (print):		Signature:
Position in charity:	Date:	Telephone number:

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address		
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

Name:	
Company name (if applicable):	
Complete street address:	
City, province or territory, and postal code:	
Telephone number:	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input type="checkbox"/> No

Foundations Schedule 1

1 Did the foundation acquire control of a corporation?	100	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		72	27,776
2 Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities?	110	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		83	27,218
For private foundations only:			
3 Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment?	120	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		77	17,232
4 Did the foundation own more than 2% of any class of shares of a corporation?	130	<input type="checkbox"/> Yes	<input type="checkbox"/> No
If yes , you must complete and attach Form T2081, <i>Excess Corporate Holdings Worksheet</i> .		91	17,159

Activities outside Canada Schedule 2

For more information about carrying on activities outside of Canada, go to www.cra.gc.ca/charities, select "Policies and guidance", then "Operating a registered charity" and see Guidance CG-002, *Canadian Registered Charities Carrying Out Activities Outside Canada*.

1 Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees	200	\$ 3,008,212,849.00
2 Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)?	210	2,880 <input type="checkbox"/> Yes <input type="checkbox"/> No 30,686

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 country codes at the end of Schedule 2, enter the code where the activities were carried out.	Amount (\$) Show amounts to the nearest Canadian dollar

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

- 4** Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)? **220** Yes No 218 28,508
- If **yes**, what was the total amount the charity spent under this arrangement? **230** \$ 444,684,389.00
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? 1,470 Yes 26,746 No **240** Yes No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? 2,964 Yes 25,234 No **250** Yes No
- 7** Is the charity exporting goods as part of its charitable activities? **260** Yes No 411 27,907
- If **yes**, list the items being exported, their value (in Canadian dollars), their destination and the country code.

Item	Value	Destination (city/region)	Country code

Country codes

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

Use the following codes for countries not listed above:

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

Compensation

Schedule 3

1 (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. 300 1,375,120

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.

305 <input type="checkbox"/> \$1 – \$39,999 105,821	310 <input type="checkbox"/> \$40,000 – \$79,999 74,394	315 <input type="checkbox"/> \$80,000 – \$119,999 16,972
320 <input type="checkbox"/> \$120,000 – \$159,999 5,523	325 <input type="checkbox"/> \$160,000 – \$199,999 1,908	330 <input type="checkbox"/> \$200,000 – \$249,999 994
335 <input type="checkbox"/> \$250,000 – \$299,999 601	340 <input type="checkbox"/> \$300,000 – \$349,999 343	345 <input type="checkbox"/> \$350,000 and over 504

2 (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. 370 1,269,825

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. 380 \$ 22,042,082,848

3 Total expenditure on all compensation in the fiscal period. 390 \$ 122,059,860,367

Confidential data

Schedule 4

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

1. Information about fundraisers

Enter the name(s) and arm's length status of each external fundraiser.

Name	At arm's length? Yes/No

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

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

Enter the name of each donor and the value of the gift in the chart below. Tick whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name	Value	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"/>

Non cash gifts

Schedule 5

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

500 <input type="checkbox"/> Artwork/wine/jewellery 2,938	525 <input type="checkbox"/> Ecological properties 52	550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds 1,890
505 <input type="checkbox"/> Building materials 1,475	530 <input type="checkbox"/> Life insurance policies 675	555 <input type="checkbox"/> Books 1,601
510 <input type="checkbox"/> Clothing/furniture/food 4,837	535 <input type="checkbox"/> Medical equipment/supplies 594	560 <input type="checkbox"/> Other 6,395
515 <input type="checkbox"/> Vehicles 484	540 <input type="checkbox"/> Privately-held securities 126	565 Specify: _____
520 <input type="checkbox"/> Cultural properties 261	545 <input type="checkbox"/> Machinery/equipment/ computers/software 2,391	

2 Enter the total amount of tax-receipted non-cash gifts 580 \$ 2,077,905,921.00

Complete Schedule 6 if **any** of the following applies:

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

Do not complete Section D: *Financial Information*, if you must complete Schedule 6.

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash
48,430 28,456

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	\$ 39,206,437,443
Amounts receivable from non-arm's length persons	4110	\$ 7,324,492,804
Amounts receivable from all others	4120	\$ 24,190,262,167
Investments in non-arm's length persons	4130	\$ 1,824,339,246
Long-term investments	4140	\$ 73,906,076,627
Inventories	4150	\$ 1,777,381,470
Land and buildings in Canada	4155	\$ 201,638,061,434
Other capital assets in Canada	4160	\$ 70,898,968,360
Capital assets outside Canada	4165	\$ 217,455,407
Accumulated amortization of capital assets	4166	\$ -89,875,347,148
Other assets	4170	\$ 17,165,204,548
10 year gifts	4180	\$ 9,224,618,103
Total assets (add lines 4100 to 4170)	4200	\$ 350,256,742,596

Liabilities:

Accounts payable and accrued liabilities	4300	\$ 33,311,378,511
Deferred revenue	4310	\$ 66,086,075,476
Amounts owing to non-arm's length persons	4320	\$ 7,391,931,522
Other liabilities	4330	\$ 96,787,280,019
Total liabilities (add lines 4300 to 4330)	4350	\$ 203,604,868,618
Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities	4250	\$ 15,013,463,669

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity issued tax receipts	4500	\$ 14,684,148,985
Total eligible amount of tax-receipted tuition fees	5610	\$ 556,348,230
Total amount of 10 year gifts received	4505	\$ 701,772,396
Total amount received from other registered charities	4510	\$ 5,526,194,562
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)	4530	\$ 2,571,417,121
Total revenue received from federal government	4540	\$ 6,945,539,579
Total revenue received from provincial/territorial governments	4550	\$ 145,530,214,450
Total revenue received from municipal/regional governments	4560	\$ 8,504,207,758
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571	\$ 64,665,714
Total non tax-receipted revenue from all sources outside Canada (government and non-government)	4575	\$ 1,359,365,332
Total interest and investment income received or earned	4580	\$ 3,960,272,193
Gross proceeds from disposition of assets	4590	\$ 10,625,415,363
Net proceeds from disposition of assets (show a negative amount with brackets)	4600	\$ 908,147,870
Gross income received from rental of land and/or buildings	4610	\$ 2,872,980,252
Total non tax-receipted revenues received for memberships, dues and association fees	4620	\$ 1,604,414,936
Total non tax-receipted revenue from fundraising	4630	\$ 2,816,335,855
Total revenue from sale of goods and services (except to any level of government in Canada)	4640	\$ 18,702,674,086
Other revenue not already included in the amounts above	4650	\$ 21,913,373,088
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	\$ 237,223,644,993

Expenditures:

Advertising and promotion	4800	\$ 1,189,294,850
Travel and vehicle expenses	4810	\$ 2,202,206,933
Interest and bank charges	4820	\$ 2,471,716,173
Licences, memberships, and dues	4830	\$ 770,990,621
Office supplies and expenses	4840	\$ 3,511,684,343
Occupancy costs	4850	\$ 8,241,994,327
Professional and consulting fees	4860	\$ 4,319,394,143
Education and training for staff and volunteers	4870	\$ 773,085,413
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$130,227,937,751
Fair market value of all donated goods used in charitable activities	4890	\$ 1,039,095,500
Purchased supplies and assets	4891	\$16,476,288,649
Amortization of capitalized assets	4900	\$ 9,048,356,757
Research grants and scholarships as part of charitable activities	4910	\$ 3,320,726,877
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	\$34,130,094,561
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	\$ 222,289,961,390

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

a) Total expenditures on charitable activities	5000	\$ 173,645,863,604
b) Total expenditures on management and administration	5010	\$ 19,154,858,757
c) Total expenditures on fundraising	5020	\$ 2,621,088,163
d) Total expenditures on political activities, inside or outside Canada, from question C5 (b)	5030	\$ 26,298,000
e) Total other expenditures included in line 4950	5040	\$ 9,752,892,868
Total amount of gifts made to all qualified donees	5050	\$ 6,677,536,514
Total expenditures (add lines 4950 and 5050)	5100	\$ 225,748,085,092

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	\$ 518,614,261
• Enter the amount disbursed for the fiscal period for the specified purpose	5510	\$ 331,753,354

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	\$ 18,937,857
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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	\$48,637,141,045
• The 24 months before the end of the fiscal period	5910	\$52,667,691,483

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

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

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

		Resources used			
		Tick all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/> 185	<input type="checkbox"/> 101	<input type="checkbox"/> 77	<input type="checkbox"/> 17
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/> 179	<input type="checkbox"/> 140	<input type="checkbox"/> 78	<input type="checkbox"/> 12
Publications (printed or electronic)	702	<input type="checkbox"/> 166	<input type="checkbox"/> 110	<input type="checkbox"/> 95	<input type="checkbox"/> 19
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/> 154	<input type="checkbox"/> 146	<input type="checkbox"/> 66	<input type="checkbox"/> 12
Petitions, boycotts (calls to action)	704	<input type="checkbox"/> 142	<input type="checkbox"/> 109	<input type="checkbox"/> 39	<input type="checkbox"/> 14
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/> 172	<input type="checkbox"/> 134	<input type="checkbox"/> 46	<input type="checkbox"/> 14
Internet (Web site, social media (Twitter, YouTube))	706	<input type="checkbox"/> 206	<input type="checkbox"/> 124	<input type="checkbox"/> 63	<input type="checkbox"/> 20
Gifts to qualified donees for political activities	707	<input type="checkbox"/> 11	<input type="checkbox"/> 7	<input type="checkbox"/> 45	<input type="checkbox"/> 3
Other (specify):	708	<input type="checkbox"/> 52	<input type="checkbox"/> 37	<input type="checkbox"/> 21	<input type="checkbox"/> 2

Funding from outside of Canada for political activities

3 If the charity entered an amount on line 5032, complete the fields below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2.) For more information on how to complete this table, see Guide T4033 (13).

Political activity	Amount	Code

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 2013 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 often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information.

8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand some numbers like political expenditures by Canadian charities are often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers the top 6 organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article "[Did the University of Windsor spend \\$285 million on political activities in 2012](#)". For the 2013 political numbers were \$171 million on the T3010. If one reviews the actual organizations the number is probably about \$26 million.

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

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.