



# Blumbergs' Snapshot of the Ontario Charity Sector 2012

By Mark Blumberg (October 28, 2014)

We recently reviewed the T3010 Registered Charity Information Return database for 2012 as part of the Sean Blumberg Transparency Project. We provided an overview of the whole charity sector [Blumbergs' Snapshot of the Canadian Charity Sector 2012](#). We have taken a subset of the 2012 T3010 data to look at only registered charities based in Ontario. This article provides a snapshot of the registered charity sector in Ontario based on the 2012 T3010 filings.

The Canadian charity sector is a vital part of Canadian society and economy with revenue in total of over \$223 billion and expenditures of about \$218 billion. A large part of that charity sector is based in Ontario and it is important that there be up-to-date numbers on the sector in Ontario.

Some of the highlights of the Blumbergs' Snapshot of the Ontario Charity Sector 2012 include (2011 numbers are in brackets):

30,260 (30,092) registered charities in Ontario

26,760 (26,736) identified themselves as active and 2,619 (2471) as inactive

11,878 (11, 837) made gifts to other charities or qualified donees during their 2012 fiscal year

\$90.9 billion (\$86 billion) in total revenue for Ontario charities and total expenditures of \$87.7 billion (\$84 billion).

[www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca)

2413 (2,398) conducted activities outside of Canada and spent about \$2 billion (\$2.1 billion) outside of Canada

116 (127) Ontario charities received funds from CIDA

164 (181) identified carrying on political activities

13,570 (13,376) identified having employment expenses while 16,289 (16,274) did not have any employment expenses

682,449 (669,368) full time employees and 687,342 (612,482) part-time employees

\$49.5 Billion (\$46 Billion) was spent by Ontario charities on salaries and other compensation expenditures

\$7 Billion (\$6.8 Billion) in official donation receipts were issued by Ontario charities

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 will be releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity and challenges of the sector.

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 and to my late brother Sean for being such an inspiration.



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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](http://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:

30,260

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

RR

4. Web address (if applicable):

**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. 5,722 23,430

Name	BN (if applicable)

**A2** Has the charity wound-up, dissolved, or terminated operations? ..... **1570**  Yes  No  
266 29,569

**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.)  
4,142 25,398

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  
26,760 2,741

**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:	27,492
	NA 2,841
New programs:	5,171

**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  
 11,878 18,213  
**If yes**, you must complete and attach Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, to your return.

**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  
 2,413 27,687  
**If yes**, you must complete and attach Schedule 2, *Activities Outside Canada*, to your return.

**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  
 164 29,854  
 (b) Enter the total amount spent by the charity on these activities ..... **5030** \$330,077,712.00

**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.

- |   |   |   |
|---|---|---|
| <b>2500</b> <input type="checkbox"/> Advertisements/print/radio/ TV commercials 3,335 | <b>2570</b> <input type="checkbox"/> Fundraising sales (e.g., cookies) 5,675          | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations 681   |
| <b>2510</b> <input type="checkbox"/> Auctions 2,513                                   | <b>2575</b> <input type="checkbox"/> Internet 2,311                                   | <b>2630</b> <input type="checkbox"/> Tournament/sporting events 2,120 |
| <b>2530</b> <input type="checkbox"/> Collection plate/boxes 7,812                     | <b>2580</b> <input type="checkbox"/> Mail campaigns 3,797                             | <b>2640</b> <input type="checkbox"/> Cause-related marketing 357      |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation 296                    | <b>2590</b> <input type="checkbox"/> Planned-giving programs 1,884                    | <b>2650</b> <input type="checkbox"/> Other 3,677                      |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries 2,475                            | <b>2600</b> <input type="checkbox"/> Targeted corporate donations/ sponsorships 3,699 | <b>2660</b> Specify: _____  |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts 6,977         | <b>2610</b> <input type="checkbox"/> Targeted contacts 3,629                          |   |

**C7** Did the charity pay external fundraisers? ..... **2700**  Yes  No  
 431 29,384  
**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** \$317,863,604.00  
 (b) Enter the amounts paid to and/or retained by the fundraisers. .... **5460** \$80,650,229.00

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

- |   |   |   |
|---|---|---|
| <b>2730</b> <input type="checkbox"/> Commissions 95 | <b>2750</b> <input type="checkbox"/> Finder's fees 5          | <b>2770</b> <input type="checkbox"/> Honoraria 16 |
| <b>2740</b> <input type="checkbox"/> Bonuses 3      | <b>2760</b> <input type="checkbox"/> Set fee for services 265 | <b>2780</b> <input type="checkbox"/> Other 51     |
|   |   | <b>2790</b> Specify: _____                        |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800**  Yes  No  
 564 7,920

**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  
 2,015 27,989

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400**  Yes  No  
 13,570 16,289  
**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  
 370 29,640

- 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.

**C11** Did the charity receive any non-cash gifts (gifts-in-kind) for which it issued tax receipts? ..... **4000**  Yes  No  
 4,857 25,121

**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  
 17 30,058

**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  
 25 30,056

**C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? ..... **5820**  Yes  No  
 194 29,883

**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  
16,786 11,126

**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  
1,401 6,799

**Total assets (including land and buildings)** ..... **4200** \$ 143,611,202,813

**Total liabilities** ..... **4350** \$ 83,440,359,697

Did the charity borrow from, loan to, or invest assets with any non-arm's length parties? ..... **4400**  Yes  No  
325 7,602

**D3 Revenue:**

Did the charity issue tax receipts for donations? ..... **4490**  Yes  No  
6,521 1,761

**If yes**, what is the total eligible amount of all donations for which the charity issued tax receipts? ..... **4500** \$ 7,081,709,265

Total amount of 10 year gifts received ..... **4505** \$ 325,063,733

Total amount received from other registered charities ..... **4510** \$ 2,397,344,024

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** \$ 1,096,894,128

Did the charity receive any revenue from any level of Canadian government? ..... **4565**  Yes  No  
1,178 Yes 6,504 No

**If yes**, total amount received ..... **4570** \$ 45,660,534

Total non tax-receipted amounts from all sources outside Canada (government and non-government) ..... **4575** \$ 858,672,606

Total non tax-receipted amounts from fundraising ..... **4630** \$ 1,334,421,693

Total revenue from sale of goods and services (except to any level of Canadian government) ..... **4640** \$ 7,747,007,729

Other amounts not already included in the amounts above ..... **4650** \$ 8,961,948,582

**Total revenue (Add lines 4500 to 4650, excluding line 4505)** ..... **4700** \$ 90,965,722,657

**D4 Expenditures:**

What was the charity's total expenditure on professional and consulting fees? ..... **4860** \$ 1,913,578,450

What was the charity's total expenditure on travel and vehicles? ..... **4810** \$ 888,894,693

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) ..... **4920** \$ 12,353,786,051

**Total expenditures (excluding gifts to qualified donees) (Add lines 4860, 4810, and 4920)** ..... **4950** \$ 84,342,473,945

Of the total amount at line 4950:

a) How much did the charity spend on charitable programs? ..... **5000** \$ 66,745,441,456

b) How much did the charity spend on management and administration? ..... **5010** \$ 8,394,823,895

Total amount of gifts made to all qualified donees ..... **5050** \$ 3,140,599,895

**Total expenditures (Add lines 4950 and 5050)** ..... **5100** \$ 87,746,857,873

**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?



**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**

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

<b>305</b> <input type="text" value="55,733"/> \$1 – \$39,999	<b>310</b> <input type="text" value="26,694"/> \$40,000 – \$79,999	<b>315</b> <input type="text" value="7,246"/> \$80,000 – \$119,999
<b>320</b> <input type="text" value="2,148"/> \$120,000 – \$159,999	<b>325</b> <input type="text" value="1,733"/> \$160,000 – \$199,999	<b>330</b> <input type="text" value="584"/> \$200,000 – \$249,999
<b>335</b> <input type="text" value="294"/> \$250,000 – \$299,999	<b>340</b> <input type="text" value="188"/> \$300,000 – \$349,999	<b>345</b> <input type="text" value="233"/> \$350,000 and over

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

(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? . . . . . **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 1,126  | <input type="checkbox"/> 525 Ecological properties 24                                   | <input type="checkbox"/> 550 Publicly traded securities/mutual funds 874 |
| <input type="checkbox"/> 505 Building materials 529        | <input type="checkbox"/> 530 Life insurance policies 291                                | <input type="checkbox"/> 555 Books (literature, comics) 600              |
| <input type="checkbox"/> 510 Clothing/furniture/food 1,908 | <input type="checkbox"/> 535 Medical equipment/supplies 211                             | <input type="checkbox"/> 560 Other 2,446                                 |
| <input type="checkbox"/> 515 Vehicles 163                  | <input type="checkbox"/> 540 Privately-held securities 53                               | <input type="checkbox"/> 565 Specify: _____                              |
| <input type="checkbox"/> 520 Cultural properties 101       | <input type="checkbox"/> 545 Machinery/equipment (including computers and software) 830 |  |

**2** Indicate the total eligible amount of tax-receipted non-cash gifts ..... **580** \$ 785,563,876

Was the financial information reported below prepared on an accrual or cash basis? 4020  Accrual  Cash  
16,786 11,126

**Statement of financial position**

Show figures to the nearest single dollar.

<b>Assets:</b>		<b>Liabilities:</b>			
Cash, bank accounts, and short-term investments . . .	4100	\$ 17,317,440,219	Accounts payable and accrued liabilities . . .	4300	\$ 12,130,450,415
Amounts receivable from non-arm's length parties . . .	4110	\$ 2,144,706,388	Deferred revenue . . . . .	4310	\$ 27,787,825,402
Amounts receivable from all others . . . . .	4120	\$ 10,725,395,567	Amounts owing to non-arm's length parties . .	4320	\$ 1,958,967,371
Investments in non-arm's length parties . . . . .	4130	\$ 951,751,121	Other liabilities . . . . .	4330	\$ 41,386,662,831
Long-term investments . . . . . 31,628,252,090	4140	\$	<b>Total liabilities (add lines 4300 to 4330) . .</b>	<b>4350</b>	<b>\$</b>
Inventories . . . . .	4150	\$ 696,188,165			83,440,359,697
Land and buildings in Canada . . . . .	4155	\$ 77,411,739,069			
Other capital assets in Canada . . . . .	4160	\$ 26,189,324,334			
Capital assets outside Canada . . . . .	4165	\$ 242,699,831			
Accumulated amortization of capital assets . . . . .	4166	\$ -33,394,302,713	<b>Amount included in lines 4150, 4155, 4160,</b>		<b>5,117,423,042</b>
Other assets . . . . .	4170	\$ 7,699,536,709	<b>4165 and 4170 not used in charitable</b>		
10 year gifts . . . . . 4180		\$ 2,826,499,653	<b>programs . . . . .</b>	<b>4250</b>	<b>\$</b>
<b>Total assets (add lines 4100 to 4170) . . . . .</b>	<b>4200</b>	<b>\$</b>			
		143,611,202,813			

**Statement of operations**

<b>Revenue:</b>			
Total eligible amount of all gifts for which the charity issued tax receipts . . . . .		4500	\$ 7,081,709,265
Total eligible amount of tax-receipted tuition fees . . . . .	5610	\$ 236,442,566	
Total amount of 10 year gifts received . . . . .	4505	\$ 325,063,733	
Total amount received from other registered charities . . . . .		4510	\$ 2,397,344,024
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity . . . . .		4530	\$ 1,096,894,128
Total revenue received from federal government . . . . .		4540	\$ 3,337,026,520
Total revenue received from provincial/territorial governments . . . . .		4550	\$ 48,602,842,000
Total revenue received from municipal/regional governments . . . . .		4560	\$ 7,271,433,086
Total revenue received from all sources outside Canada . . . . .		4575	\$ 858,672,606
Total interest and investment income received or earned . . . . .		4580	\$ 1,327,301,453
<b>Gross proceeds</b> from disposition of assets . . . . .	4590	\$ 3,595,380,245	
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets) . . . . .		4600	\$ 318,357,982
Gross income received from rental of land and/or buildings . . . . .		4610	\$ 1,037,445,561
Non tax-receipted revenues received for memberships, dues, and association fees . . . . .		4620	\$ 668,130,206
Total non tax-receipted revenue from fundraising . . . . .		4630	\$ 1,334,421,693
Total revenue from sale of goods and services (except to government) . . . . .		4640	\$ 7,747,007,729
Other revenue not already included in the amounts above . . . . .		4650	\$ 8,961,948,582
Specify type(s) of revenue included in the amount reported at 4650 (e.g., dividends) . . . . .	4655		
<b>Total revenue (add lines 4500, 4510 to 4580, and 4600 to 4650) . . . . .</b>		<b>4700</b>	<b>\$</b>
			90,965,722,657
<b>Expenditures:</b>			
Advertising and promotion . . . . .		4800	\$ 639,447,850
Travel and vehicle expenses . . . . .		4810	\$ 888,894,693
Interest and bank charges . . . . .		4820	\$ 923,774,545
Licences, memberships, and dues . . . . .		4830	\$ 179,389,391
Office supplies and expenses . . . . .		4840	\$ 1,610,512,207
Occupancy costs . . . . .		4850	\$ 3,365,154,855
Professional and consulting fees . . . . .		4860	\$ 1,913,578,450
Education and training for staff and volunteers . . . . .		4870	\$ 308,840,569
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable) . . . . .		4880	\$ 50,004,106,169
Fair market value of all donated goods used in charitable programs . . . . .		4890	\$ 570,257,462
Total cost of all purchased supplies and assets . . . . .		4891	\$ 570,257,462

Amortization of capitalized assets . . . . .	4900	\$ 3,528,950,362
Total expenditure for research grants and scholarships as part of charitable programs . . . . .	4910	\$ 1,703,709,135
Other expenditures not included in the amounts above (excluding gifts to qualified donees) . . . . .	4920	\$ 12,353,786,051
Specify type(s) of expenditures included in the amount reported at 4920 <b>4930</b> . . . . .		
Total expenditures before gifts to qualified donees ( <b>add lines 4800 to 4920</b> ) . . . . .	4950	\$ 84,342,473,945

**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	\$ 66,745,441,456
Total expenditures on management and administration . . . . .	5010	\$ 8,394,823,895
Total expenditures on fundraising . . . . .	5020	\$ 1,359,733,130
Total expenditures on political activities, inside or outside Canada . . . . .	5030	\$ 330,045,965
Total other expenditures included in line 4950 . . . . .	5040	\$ 3,965,446,083
Total amount of gifts made to all qualified donees . . . . .	5050	\$ 3,140,599,895
<b>Total expenditures (add amounts from lines 4950 and 5050)</b> . . . . .	5100	\$ 87,746,857,873

**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	\$ 133,708,372
• Enter the amount disbursed for the fiscal period for the specified purpose we have permitted. . . . .	5510	\$ 68,992,988

**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	\$ 4,114,201
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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 <b>beginning</b> of the fiscal period . . . . .	5900	\$ 21,045,024,592
• The 24 months before the <b>end</b> of the fiscal period. . . . .	5910	\$ 22,782,315,015

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

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

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

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

[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](#)

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](http://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.
- 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.
- 8) Some questions on the T3010 or more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable like value of receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every

[www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca)

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.

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](http://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 Blumbergs provides to charities and non-profits please visit [www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca) or [www.globalphilanthropy.ca](http://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.***