

**PERSPECTIVES ON FUNDRAISING**  
**WHAT CHARITIES REPORT TO THE CANADA REVENUE AGENCY**

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STEVEN M. AYER  
MICHAEL H. HALL  
LINDSEY VODAREK



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## Executive Summary

This report evaluates the quality of information that charities are required to file annually with the Canada Revenue Agency (CRA) and the picture that it provides about fundraising activities, the reliance of charities on fundraising revenues, and the costs of fundraising. Our analysis leads us to caution those who wish to use this information without investing the time to fully understand its limitations.

The information reported by charities about their fundraising costs suggests that the vast majority of charities are performing extremely well according to standards such as those developed by the Better Business Bureau, Charity Navigator or those given by CRA. That being said, it is difficult to have a great deal of confidence in the accuracy of the costs that are reported.

The CRA recognizes that there are problems with the accuracy of the information that charities file and has attempted to improve the situation by warning charities about common mistakes on their website, offering information sessions on how to properly file T3010 reports, as well as providing guides and other resources. These efforts have been targeted mainly towards small and rural charities. Our analysis reveals, however, that errors are not confined to these types of charities.

There is a very high frequency of problems that include mistakes in simple arithmetic (i.e., the sums of individual items not adding to reported totals), errors of omission (e.g., the failure to itemize expenditures) and logical inconsistencies (e.g., active charities reporting that there have been no charitable expenditures). Over one-third of charities had at least one readily identifiable problem of these types in their returns. These problems are more common among the smaller charities. However, even 23% of the largest charities in the country have issues with their returns.

With respect to the evaluation of fundraising costs, one of the more troubling findings is that only 27% of charities report fundraising costs despite the fact that 84% report receiving dollars from tax-receipted gifts or fundraising revenues. We have reservations about whether this is a reliable estimate of the extent to which such costs are being incurred.

Problems are most common with the returns filed by the more than half of all charities with revenues of \$100,000 or less. These charities have the highest reliance on fundraising and rely predominantly on a narrow range of fundraising methods such as special events, the sales of products such as cookies or chocolate and the use of collection plates and boxes. They also appear to have the lowest fundraising costs.

Larger charities, on the other hand, are much more active fundraisers, rely on a wider array of fundraising activities, and are more likely to use contracted fundraisers. However, they also

appear to have much higher costs and are more likely to report costs that fall outside what are considered acceptable standards for costs. That being said, the vast majority still have costs that would be considered acceptable.

In closing, our analysis raises significant concerns about the quality of the data provided by charities to CRA, particularly as it pertains to fundraising costs. The data, such as it is, does suggest that the fundraising costs of the vast majority of charities are acceptable based on standards offered by organizations such as the Better Business Bureau and those given by CRA. However, without a thorough understanding of its limitations, it is likely to present an inaccurate picture of the activities of charities or their fundraising costs.

## Introduction

The fundraising costs of charities continue to be a matter of interest to donors, the media, policymakers and regulators. A recent survey of the Canadian public conducted for the Muttart Foundation found, for example, that 97% believed it was somewhat or very important for charities to provide information about their costs of fundraising (Ipsos-Reid, 2008). One of the principal means Canadians have at their disposal to assess the fundraising costs of charities is the information that charities submit annually to the Canada Revenue Agency (CRA) through their annual Public Information Return (Form T3010). This report assesses the quality of the information that charities provide and shows the perspectives it offers about the fundraising activities of Canadian charities. Our analysis indicates that the quality of the data is far from perfect and the information it provides about fundraising costs is of questionable utility.

One of the more common methods of evaluating the cost of fundraising is to calculate a cost ratio by dividing fundraising costs by fundraising revenues. The Better Business Bureau uses this ratio to evaluate charities and suggests that it should not exceed 35% (Better Business Bureau, 2009). In a similar vein, CRA released a proposed policy to evaluate fundraising costs that charities report through the Form T3010 according to a fundraising cost ratio grid (the two columns on the left in Table 1). On June 11, 2009 the CRA (2009) released guidance for fundraising costs that was considerably more nuanced (the two columns on the right)

Table 1 - Proposed CRA evaluation grid for fundraising costs				
Ratio of fundraising cost / fundraising revenue [ <i>including eligible amount of tax-receipted gifts and total revenue from fundraising</i> ]				
Original proposed grid		Final implemented grid		
Label	Ratio	Label		Ratio
Rarely acceptable	More than 70% (charity nets less than 30%)	<b>This level will raise concerns with the CRA. The charity must be able to provide an explanation and rationale for this level of expenditure to show that it is in compliance; otherwise, it will not be acceptable.</b>		> 70%
Generally not acceptable	50% to 70% (charity nets 30 to 50%)	<b>The CRA will examine the average ratio over recent years to determine if there is a trend of high fundraising costs. The higher the ratio, the more likely it is that there will be concerns and a need for a more detailed assessment of expenditures.</b>		35-70%
Potentially not acceptable	35% to 50% (charity nets 50% to 65%)			
Generally acceptable	20% to 35% (charity nets 65% to 80%)	<b>Unlikely to generate questions or concerns.</b>		< 35%
Acceptable	Less than 20% (charity nets more than 80%)			

It is worth noting, however, that there is considerable debate about the appropriateness of using a simple cost ratio to evaluate fundraising costs (e.g., Center on Nonprofits and Philanthropy, Urban Institute and Center on Philanthropy, Indiana University, 2009; Hall, 1993; Steinberg, 1994). Imagine Canada and other Canadian charities have identified a number of limitations with using fundraising cost ratios to evaluate fundraising. Among the concerns is that such ratios tend to favour efficiency rather than effectiveness.<sup>1</sup> For example, an organization that raised a large amount of money from a single donor would tend to have a better cost ratio than one that raised a similar amount from many smaller donors. However, the lack of diversity in their funding base would involve substantially more risk to the organization's long-term viability. Another problem is that cost-ratios favour organizations with a well-established donor base over those that have to engage in the more expensive process of acquiring new donors.

Despite these limitations, cost-ratios are commonly employed to evaluate charitable fundraising activities, as we have noted. In addition, the information charities provide to CRA about their finances and fundraising activities is a matter of public record and readily available via the CRA website. The question is: how useful is the T3010 information that charities provide for understanding charities and their fundraising activities and, more specifically, what picture emerges when fundraising cost-ratios are calculated using this information?

We begin by providing an assessment of the quality of the information that charities provide to CRA and that is subsequently made available to the public. Next we provide a portrait of the fundraising activities that charities report. Finally, we analyze the reported costs of fundraising to determine what perspectives they provide about charitable organizations. We analyze data over a five year period (2003 to 2007) to determine the distribution of the cost ratio among charities, assess how various parts of the charitable sector are performing and identify trends over time.

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<sup>1</sup> These concerns were expressed in an August 29<sup>th</sup>, 2008 letter to CRA.

## The Quality of Information That Charities Report

CRA provides public access to the information that charities report about their activities, revenues and expenditures. But what is the quality of this information? Problems with data quality were identified by Sharpe (1994) but there has not been a recent public assessment of the information.

CRA is aware of the common types of errors that charities make and warns charities about them on their website (<http://www.cra-arc.gc.ca/tx/chrts/prtngrtrn/mstks-eng.html>). They have also reached out to small and rural charities and offered information sessions about how to properly file T3010 returns as well as information guides and other resources (CRA, 2008a, CRA, 2008b).

Nevertheless, our evaluation shows that it is very common for organizations to make a variety of errors when completing the T3010 form.<sup>2</sup> Many organizations enter clearly impossible values, others leave critical lines blank, and many make arithmetic errors. For example, a small Lutheran church, with reported revenues of less than \$100,000, inadvertently became the single largest source of tax-receipted gifts in 2007, when it reported that it had received tax-receipted gifts of \$5,788,957,989 instead of the intended value of \$57,889. This represents 41.6% of the total amount of tax-receipted gifts in that year. As another example, one organization neglected to round their tax-receipted donations to the nearest dollar, as is required, which increased their total donations from \$1,239,079 to \$123,907,997, a 100-fold increase.

Our review of the data identified eight systematic types of errors or issues that appear in the information reported by charities on Form T3010 (see Table 2). Six are simple addition errors and a noticeable, but relatively small number of organizations make these types of errors. Much more frequent are errors or issues that are related to expenditures. Specifically, 17.5% of charities report that they incurred expenses yet fail to report what types of expenses they incurred (e.g. fundraising expenses vs. charitable expenditures).<sup>3</sup> In addition, 12.4% did not report any charitable expenditure, gifts or transfers to qualified donees despite being active and incurring expenses. Of course, not all errors are applicable to all organizations, and the discussion of each error is limited to those that the error is relevant for.

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<sup>2</sup> See Appendix 1 for a more detailed description of the methodology. Throughout this report, whenever we are discussing a percentage, we imply that we are only discussing the percentage of valid cases; those that were excluded from the analysis for various critical errors are not mentioned.

<sup>3</sup> We defined an arithmetic error as one where the sum of constituent items deviated +/- 2% from the reported total.

**Table 2 – Description of data errors and issues, 2007**

<b>Error name</b>	<b>Error description</b>	<b>Error conditions</b>	<b>Example situation</b>	<b>Error %*</b>
<b>Asset addition error</b>	Individual assets do not add to total assets	Line 4200 (total assets) $\neq$ Sum of Lines 4100 to 4170 (which are individual asset categories)	Total assets $\neq$ Cash, bank accounts, and short-term investments + Inventories + Long-term investments + Capital assets + Amounts received from non-arm's length parties + Amounts receivable from all others + Investments in non-arm's length parties + Other assets	1.2%
<b>Liability addition error</b>	Individual liabilities do not add to total liabilities	Line 4350 (total liabilities) $\neq$ Sum of Lines 4300 to 4330 (which are individual liabilities groups)	Total liabilities $\neq$ Accounts payable and accrued liabilities + Deferred revenue + Amounts owing to non-arm's length parties + Other liabilities	1.4%
<b>Revenue addition error</b>	Individual revenues do not add to total revenues	Line 4700 $\neq$ Sum of Lines 4500, 4510, 4530, 4570, 4580, 4600 to 4650 (which are individual revenue groups)	Total revenue $\neq$ Total eligible amount of tax-receipted gifts + Total amount received from other registered charities + Total other gifts + Total revenue from government + Interest and investment income + Proceeds from disposition of assets + Rental income + Membership, dues and association fees (non-tax-receipted) + Total revenue from fundraising + Total revenue from the sale of goods and services + Other revenue	3.4%
<b>Expenditures addition error</b>	Individual expenditures do not add to total expenditures before gifts or transfers to qualified donees	Line 4950 $\neq$ Sum of Lines 4800 to 4920	Total expenditures before gifts to qualified donees $\neq$ Advertising and promotion + Travel and vehicle + Interest and bank charges + Licences, memberships and dues + Occupancy Costs + Office supplies and expenses + Professional and consulting fees + Education and training for staff and volunteers + Salaries, wages, benefits and honoraria + Donated and	2.5%

			purchased supplies and assets expensed + Amortization of capitalized assets + Research grants and scholarships as part of charitable programs + Other expenditures	
<b>Total expenditures error</b>	The categories of expenditures do not add to total expenditures	Line 5100 $\neq$ Sum of Lines 4950, 5050, 5060, 5070	Total expenditures $\neq$ Total expenditures before gifts to qualified donees + Total gifts to qualified donees excluding enduring property and specified gifts + Total enduring property transferred to qualified donees + Total specified gifts to qualified donees	1.5%
<b>No expenditure breakdown error</b>	The organization reports making expenditures before gifts or transfers to qualified donees and yet reports no breakdowns of their expenditures	Lines 5000, 5010, 5020, 5030, AND 5040 = 0 (which are categories to break down line 4950), AND Line 4950 (total expenditures before gifts to qualified donees) > 0	An organization reports making expenditures before gifts to qualified donees, but does not indicate which are charitable expenditures, fundraising expenditures, management and administration expenditures, political activity expenditures, etc.	13.9%
<b>Breakdown of expenditure addition error</b>	The organization has broken down expenditures before gifts or transfers to qualified donees, but they do not add up to the correct number	Line 4950 $\neq$ Sum of Lines 5000, 5010, 5020, 5030, and 5040	An organization has broken down expenditures, but the numbers do not add up to the correct total.	14.5%
<b>No charitable expenditures issue</b>	The organization does not report any charitable expenditures or gifts or transfers to qualified donees while having expenditures in the year	Line 5000 (total charitable program expenditures) and Lines 5050, 5060, and 5070 (gifts and transfers to qualified donees) are blank while expenditures (Line 5100) > 0	The charity reported being active, but the organization did not report doing any charitable work (spending on charitable programs or transferring money to qualified charities)	13.0%

\* This category indicates the percentage of valid cases with a particular error. Not every error applies to every organization. For example, an organization with no liabilities could not have a Liability addition error.



All together, 32% of organizations made at least one of the eight types of errors we identified and 9% made at least three errors. The probability of making these types of errors is much more common among smaller organizations. As Table 3 shows, 42% of the returns from organizations with less than \$30,000 in revenue contained at least one error. In comparison, 25% of those with revenues between \$250,000 and \$499,000 made at least one error as did 23% of those with revenues of \$10,000,000 or more.

The propensity to make errors also may be related to the type of accounting system that organizations used for their returns (See Table 4). There were errors on 37% of the returns filed by charities using a cash-based accounting system compared to 27% for those using an accrual based system. This could, however, be partially a reflection of the size of an organization because the larger the organizations, the more likely to use an accrual based accounting system. Interestingly, the most errors (44%) occurred among the 9.3% of organizations that failed to identify which type of accounting system they used. It is also worth noting that the failure to indicate the system of accounting used makes it difficult to properly interpret financial information, particularly for larger and more complicated organizations.

There are also significant logical discrepancies in the reporting of activities. For example, 84% of organizations report dollars received from tax-receipted gifts or fundraising revenues. However, only 58% completed the checklist on the Form T3010 which identifies which type of fundraising methods they employed. Even more troubling, only 27% of charities reported any amount greater than \$0 for fundraising costs.

We have restricted our analysis here to obvious errors in reporting. However, we also identified a number of unusual (i.e., not strictly in accordance with generally accepted accounting principles) or unlikely (but possible) values in the reports of a number of charities. We should also note that there may be additional errors which are not readily apparent, such as when an organization incorrectly reports its revenues in 1000s (identified by Sharpe (1994) as the “three zeroes problem”) which would result in an under-reporting of values, although this would not affect cost ratios.

Our analysis of the quality of the T3010 data that is reported indicates that great caution needs to be taken when using this data to assess the financial performance of charities, including their fundraising activities and costs.

**Table 3 – Total number of data errors for organizations of various revenue sizes, 2007**

	<b>% of Population</b>	<b>At least 1 error</b>	<b>At least 3 errors</b>
<b>Less than \$30,000</b>	29.0%	42%	16%
<b>\$30,000 to \$99,999</b>	22.9%	35%	9%
<b>\$100,000 to \$249,999</b>	18.8%	29%	6%
<b>\$250,000 to \$499,999</b>	10.9%	25%	5%
<b>\$500,000 to \$999,999</b>	7.3%	22%	4%
<b>\$1,000,000 to \$9,999,999</b>	8.9%	22%	4%
<b>\$10,000,000 or more</b>	2.1%	23%	5%

**Table 4 – Total number of data errors for organizations of various accounting systems**

<b>Accounting system used</b>	<b>% of Population</b>	<b>At least 1 error</b>	<b>At least 3 errors</b>
<b>Accrual</b>	54.2%	27%	7%
<b>Cash</b>	36.6%	37%	11%
<b>Blank</b>	9.3%	44%	16%
<b>Overall</b>	100%	32%	9%

## Reported Fundraising Methods and Reliance on Fundraising Revenues

Before examining the fundraising costs that charities report to CRA, it is useful to review the fundraising methods they employ and the extent to which they rely on charitable fundraising as a source of revenue. As will be seen, the majority of charities engage in fundraising, but it is not the main source of revenue for the charitable sector.

### Fundraising Methods

The T3010 provides a checklist of 16 different fundraising methods for charities to indicate the fundraising methods they used in the previous year (see Table 6). Over half (58.3%) of all charities reported using at least one fundraising method, 22.7% reported using three or four techniques, and 15% used five or more methods.

The most commonly reported fundraising method was to collect donations through collection plates and collection boxes (38.8%), followed by fundraising dinners, galas, and concerts (37.0%), and fundraising sales (28.9%). On the other hand, telephone solicitations (4.2% of fundraisers) and door-to-door solicitations (3.5%) were reported relatively infrequently.

**Table 5 – Prevalence of various fundraising activities, 2007**

<b>Organizations with ...</b>	<b>#</b>	<b>%</b>
No fundraising methods used	34,021	41.7%
Some method of fundraising	47,650	58.3%
Revenue from fundraising	68,946	84.4%
Fundraising costs	22,210	27.2%
<b>Of fundraisers, organizations with exactly ...</b>		
One method used	16,446	34.5%
Two methods used	10,887	22.8%
Three methods used	7,969	16.7%
<b>Of fundraisers, organizations with at least ...</b>		
Three or four methods used	10,849	22.7%
Five or six methods used	4,930	10.3%
Seven or more methods used	2,269	4.8%
Note: The numbers in this table do not sum to 100%.		

**Table 6 – Percentage of fundraisers using various methods of fundraising, 2007**

<b>Fundraising method</b>	<b>%</b>	<b>Fundraising method</b>	<b>%</b>
Collection plates / boxes	38.8%	Draws / lotteries	13.7%
Fundraising dinners / galas / concerts	37.0%	Auctions	12.5%
Fundraising sales (e.g. cookies, chocolates)	28.9%	Tournaments / sporting events	9.8%
Advertisements / posters / flyers / radio or TV	21.6%	Bingo / casino nights	9.6%
Other	20.7%	Planned-giving programs	8.1%
Mail campaigns	19.4%	Walk-a-thons / bike-a-thons (etc.)	6.1%
Targeted corporate donations / sponsorships	18.5%	Telephone solicitations	4.2%
Targeted contacts	15.8%	Door-to-door solicitation	3.5%

Note: The numbers in this table do not sum to 100%.

### **Key Variations**

There is considerable diversity in the way different charities approach their fundraising. For example, larger organizations are much more likely than others to use a wider variety of methods and the use of collection plates and boxes is restricted mainly to religious organizations. We highlight some of the major variations below. Detailed tables are provided in Appendix 2.

**Size of Annual Revenues.** The use of all fundraising methods generally increases with the size of an organization's revenues. Mail campaigns and corporate donations and sponsorships are used more often by organizations with revenues of \$1 million or more. Organizations with revenues over \$10 million are the most likely to employ most types of fundraising methods, particularly planned giving, targeted contacts, telephone solicitations, tournaments / sporting events and walk-a-thons / bike-a-thons. In contrast, fundraising dinners, galas and concerts along with fundraising sales (e.g., cookies, chocolates) are the two types of methods used most frequently by small organizations (revenues under \$100,000) (see Table 20).

**Number of Employees.** Because the number of employees is closely related to the size of an organization's annual revenues, the patterns of use of fundraising methods are similar to those described above (see Table 23).

**Age of Organization.** There is a general trend for charities that have been in operation for five years or more to more frequently use many of the fundraising methods reported on the T3010. The main exception is the use of targeted corporate donations and sponsorships and targeted contacts which are used more frequently by organizations that are under five years old (see Table 21).

**Charitable Designation.** Public foundations tend to use most fundraising methods more frequently than do private foundations or operating charities. The exception is the use of collection plates and boxes and fundraising sales (e.g., cookies, chocolates) which are more frequently used by operating charities (see Table 22).

**Charity Type.** Health charities lead the way in using most types of fundraising methods. Along with Education organizations, they are the most likely to use fundraising sales (e.g., chocolates, cookies), targeted corporate donations and sponsorships and telephone solicitations. Religious organizations are most likely to use collection plates and boxes and, along with Health and Education organizations, are the most likely to use fundraising dinners, galas and concerts (see Table 24).

**Provincial Variations.** Charities based in Newfoundland and Labrador generally employ a wider variety of fundraising methods than charities elsewhere and are more likely to use: collection plates and boxes; draws and lotteries; fundraising dinners, galas and concerts; fundraising sales (e.g., cookies, chocolates); and walk-a-thons / bike-a-thons. Quebec charities lead in the use of mail campaigns, telephone solicitations and tournaments and sporting events. Finally, targeted corporate donations and sponsorships are most frequently used by charities in Ontario, Quebec, Alberta and Newfoundland and Labrador (see Tables 25 and 26).

**Presence of International Programs.** Charities with international programs are more likely than other charities to use draws and lotteries, targeted donations, corporate donations and sponsorships and walk-a-thons / bike-a-thons and less likely to use collection plates and boxes and planned giving programs (see Table 27).

**Use of Contracted Fundraisers.** Those charities that employ third-party fundraisers were generally more likely than others to use most types of fundraising methods. The only exception is the use of collection plates and boxes and fundraising sales (e.g., cookies, chocolates) (see Table 27).

## Reliance on Fundraising Revenues

Although close to 60% of charities engage in fundraising activities, how important are the fundraising dollars as a source of revenue for charities? As Table 7 shows, total revenues from tax-receipted gifts and fundraising amounted to \$16.13 billion and accounted for 9.4% of the total revenues for Canadian charities. An additional 1.4% of revenue comes from other gifts. Government funding is the primary source of funding for charities, accounting for 65.5% of all revenues.

Table 7 – Composition of revenues for charities (\$ billions), 2007 <sup>4</sup>		
Line number   Line description	Revenue (\$ Billions)	% of revenues
<b>Revenues from fundraising related items...</b>		
4500 - Total amount of tax receipted gifts	13.91	8.1%
4530 - Total other gifts	2.37	1.4%
4630 - Total revenue from fundraising	2.22	1.3%
<b>Other revenue items...</b>		
4510 - Received from other registered charities	3.79	2.2%
4570 - Total revenue from government	112.08	65.5%
4580 - Interest and investment income	3.82	2.2%
4600 - Proceeds from dispositions of assets (gross)	0.9	0.5%
4610 - Rental income	1.89	1.1%
4620 - Membership dues and association	1.45	0.8%
4640 - Sales of goods and services	13.56	7.9%
4650 - Other revenue	15.25	8.9%
<b>Total revenues...<sup>5</sup></b>		
4700 - Total revenue	171.24	100.0%

Shifting our focus to the reliance that individual organizations have on fundraising, a different picture emerges. As Table 8 shows, 50% of charities rely on fundraising revenues for 47.1% or more of their total revenues. A significant number have an even greater reliance. For 25%, these revenues account for 87% or more of total revenues and for 10% fundraising accounts for 98% of all revenues.

<sup>4</sup> Several unusual values were identified during this analysis and cleaned in all subsequent analysis. For example, A small church reported \$5,788,957,989 in receipted gifts, despite having reported total revenues of only \$60,329. This value was corrected to \$57,889. Other organizations had figures that were technically correct, but seemed highly improbable, such as an organization that reported using contracted fundraisers to raise \$133,835,742, almost exclusively in tax-receipted in-kind contributions, but not paying these contractors anything.

<sup>5</sup> In order to correct for errors in the data, 2653 (3.4%) cases were eliminated because the individual revenues did not equal the total revenues (+/- 2%). With these numbers eliminated, the total individual revenues and the total revenues in the chart now add-up to roughly the same numbers. However, this eliminated \$1.33 billion in revenues.

**Table 8 – Importance of fundraising revenue to charitable organizations, 2007**

Percentile	% of revenues from fundraising + tax – receipted gifts <sup>6</sup>
10 <sup>th</sup> percentile	0.0%
25 <sup>th</sup> percentile	2.9%
50 <sup>th</sup> percentile (median)	47.1%
75 <sup>th</sup> percentile	87.0%
90 <sup>th</sup> percentile	98.0%

### **Key Variations**

Some charities, particularly those that are smaller, are Religion organizations or that operate as public foundations, are much more likely to depend on revenues from fundraising than others.

**Size of Annual Revenues.** Generally, the smaller the organization the more likely it is to rely on revenues from receipted gifts and fundraising revenues. Among organizations with less than \$30,000 in annual revenues, 57% of all revenue comes from these two sources. Receipted gifts and fundraising also account for 54% of all revenues for organizations with annual revenues between \$30,000 and \$99,999. It is worth noting that 58% of all charities have revenues under \$100,000, which means this is the dominant source of funding for most organizations. In contrast, as organizational size increases, reliance on government income increases as does reliance on revenue from sales of goods and services (for all organizations, except those charities with revenues of \$10 million or more; Table 28).

**Number of employees.** Because the number of employees is closely related to the size of an organization's annual revenues, the patterns of revenue reliance are similar to those described above, with a couple of notable exceptions. Organizations with 1 to 4 employees are the most likely to rely on funding from tax-receipted gifts (more so than organizations with no employees) and on other gifts. In addition, charities with no employees rely more on government funding than organizations that have from 1 to 24 employees but less than organizations with 25 or more employees (Table 31).

**Age of Organization.** As the age of an organization increases, its reliance on tax-receipted gifts and gifts received from other charities declines. Dependence on government revenue increases with age to a peak among organizations that are between 5 and 19 years old and then declines somewhat. Finally, there is a somewhat greater reliance on revenue from the sales of goods and

<sup>6</sup> Excluding those who reported more tax-receipted gifts and fundraising revenue than total revenue

services among organizations that are 20 years or older than among other organizations (Table 29).

**Charitable Designation.** Operating charities rely much more on government funding and revenue from sales of goods and services and ‘other’ revenue than do private or public foundations. Private Foundations, in contrast, rely much more on tax-receipted gifts and interest and investment income for their funding than do operating charities and somewhat more than public foundations do. They also receive a greater percentage of revenues from the disposition of assets. Public foundations, on the other hand, rely more on revenue from fundraising than other organizations (see Table 30).

**Charity Type.** Health and Education organizations receive the bulk of their funding from government revenues (81% and 66% respectively) followed by Welfare and Benefit to the Community organizations which receive just under 50%. Religion and Other organizations rely much more on tax-receipted gifts (40% and 48% of total revenues, respectively) followed by Welfare organizations (22%) and Benefit to the Community organizations (12%). Benefit to the Community and Education organizations are the most dependent on revenue from the sale of goods and services (12% of total revenue) (see Table 32).

**Provincial Variations.** Most charities receive the bulk of their revenues (61% to 76%) from government with the exception of those in Nova Scotia and Prince Edward Island, which rely more on revenues from other sources such as tax-receipted gifts and revenues from the sale of goods and services (see Tables 33 and 34).

**Presence of International programs.** Charities with international programs rely more on tax-receipted gifts and revenues from the sale of goods and services as a source of revenue than do other charities and much less on government revenues (see Table 35).

**Use of Contracted Fundraisers.** Those charities that employ third-party fundraisers rely much more than others on tax-receipted gifts and fundraising revenues and much less on government revenues (see Table 35).



## The Use of Contracted Fundraisers

Less than one percent (.9%) of charities makes use of contracted fundraisers. Of interest to those who evaluate the benefits of these fundraisers is the question of how much they cost versus how much they raise. Half of those using contracted fundraisers paid 25% or more of the revenues raised to the fundraiser (see Table 9). For 5% of charities using contracted fundraisers, they received no funds and reported that 100% or more of the funds raised went to the fundraiser. A fair number of organizations end up paying the fundraisers more than they raise for the organization.

In the aggregate, a much better picture emerges. All together, \$820.8 million was raised by contracted fundraisers in 2007, of which \$139.4 million went to fees leaving \$682.6 million or 83% of the funds raised for the charities. In some cases, fundraisers can be paid set fees while in others they operate on a commission basis. However, due to the lack of data on this, we do not examine this in more detail.

**Table 9 – Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by age of organization, 2007**

Prevalence of contracted fundraising	
Number of organizations using contracted fundraising	745
Percentage of organizations	0.9%
% of revenue going to contracted fundraisers	
25 <sup>h</sup> percentile	7%
50 <sup>th</sup> percentile (median)	25%
75 <sup>th</sup> percentile	57%
90 <sup>th</sup> percentile	82%
95 <sup>th</sup> percentile	100%

### Key Variations

**Size of Annual Revenues.** The larger the organization in terms of its annual revenues, the more likely it was to report using contracted fundraisers. Less than half a percent of organizations with revenues under \$100,000 (which comprise 58% of all charities) reported using contracted fundraisers, while the rate increased to 4.2% among organizations with annual revenues of more than \$10,000,000 (Table 36). In total, 85% of the net revenue generated by contract fundraisers went to organizations with more than \$10,000,000 in revenue, and they paid a total of 10% of the amount raised (Table 43). The costs of contracted fundraisers as a percentage of revenues raised show a curvilinear relationship to organizational size with lower costs being reported by the

smallest and largest organizations and the highest costs by mid-size organizations (i.e. revenues from \$100,000 to \$499,999).

**Number of Employees.** Because the number of employees that an organization has is highly correlated with the size of their revenues, the patterns in the use of contracted fundraisers is similar (Table 38).

**Age of Organization.** Older organizations were slightly more likely to make use of contract fundraisers, with the highest rates being reported among those organizations that were 20 to 29 years old (1.2%) and the lowest among those organizations that were less than 1 year old (.6%). Average costs were highest for organizations that were 30 or more years old (40%), and these organizations reported much higher fees paid to the contractors (Table 37).

**Charitable Designation.** Just over half of net revenues generated by contracted fundraisers were earned by operating charities, with a nearly equal split reported among private foundations and public foundations for the remainder (Table 44). Private foundations reported retaining all of the revenues generated by contract fundraisers, meaning the fundraisers appeared to be paid nothing (Table 44).

**Charity Type.** Health organizations were the most likely to report using contracted fundraisers (2.7%). Both Health and Benefit to the Community organizations reported the highest costs. Most of the net revenue earned by contracted fundraisers went to Welfare (36%), Religion (26%), and Benefit to the Community organizations (20%). Religion and Welfare organizations both reported lower than typical costs paid to the fundraisers (Table 39).

**Provincial Variations.** Charities based in Ontario, Alberta and British Columbia were somewhat more likely to report the use of contracted fundraisers. The highest costs were reported in Prince Edward Island and New Brunswick, while the lowest costs were reported in Saskatchewan and Manitoba. Almost all of the contracted fundraising occurred in Alberta and Ontario, which together accounted for 89% of net revenue generated from these activities (Table 48). In aggregate, organizations in Alberta reported the lowest pay-outs to these fundraisers, followed by Manitoba and Ontario.

**Presence of International Programs.** There are no real differences in the use of contracted fundraisers between charities that operated international programs and those that did not. However, costs were slightly lower for those who did have international programs versus those who did not. Interestingly, 60% of the net revenue was generated for those with international programs (table 49).

## Reported Fundraising Costs

In this final section of the report we examine the costs that charities report to CRA as portrayed by calculating a fundraising cost ratio (i.e. by dividing total fundraising revenues by total fundraising expenses). We first review costs for 2007 and then examine variations or trends in costs over time.

Before we begin, it is important to note how some of the data quality issues we identified earlier affect our ability to assess fundraising costs using the fundraising cost ratio. First, 14% of organizations with expenditures did not allocate these expenditures between any of the cost categories (e.g., fundraising expenditures, charitable program expenditures, management expenditures) and had to be excluded from the analysis. In addition, some organizations report fundraising costs, but do not report tax-receipted donations of fundraising revenues. Because of this, a fundraising cost ratio cannot be calculated. As a consequence, fundraising cost ratios could not be calculated for 25.4% of charities.

Most charities (65.7%) did not report any fundraising costs in 2007 (see Table 10), while an additional 19.2% reported costs of less than 20% of the total revenues raised. In other words, 85.9% reported costs that fell within the “acceptable” category of the guidelines that CRA originally proposed. An additional 5.1% report costs of between 20 to 35% of revenues meaning that 93% fall within the guidelines suggested as acceptable by the Better Business Bureau. Only 2.7% report having costs of between 50% and 70% - an amount identified by CRA as “potentially acceptable” in their original proposed guidelines. Finally, 3.9% report costs in excess of 70%, which the final guidelines on fundraising provided by the CRA would identify as “a level that would raise concerns with the CRA” (CRA, 2009).

Table 10 also displays the distribution of fundraising costs over the five year period from 2003 to 2007 period. It reveals that these costs have been stable over time.

We also explored the impact of including the \$3.7 billion that charities received in ‘other gifts’ in the cost ratio. As Table 11 shows, the performance of charities improves only marginally.

**Table 10 – Overall distribution of fundraising cost ratios, 2003 to 2007**

Fundraising cost / fundraising revenue (tax-receipted gifts + fundraising revenue)						
	0%	<20%	20-35%	35-50%	50-70%	70+%
<b>2007</b>	65.7	19.2	5.1	3.4	2.7	3.9
<b>2006</b>	65.6	19.2	5.1	3.5	2.6	4.0
<b>2005</b>	66.0	18.7	5.1	3.3	2.8	4.2
<b>2004</b>	66.2	18.4	5.0	3.4	2.8	4.1
<b>2003</b>	66.3	18.2	4.9	3.5	2.9	4.2
<b>Average</b>	66.0	18.7	5.0	3.4	2.8	4.1

**Table 11 – Overall distribution of fundraising cost ratios when “other gifts” are included, 2003 to 2007**

Fundraising cost / fundraising revenue and other income (tax-receipted gifts + fundraising revenue + total other gifts)						
	0%	<20%	20-35%	35-50%	50-70%	70+%
<b>2007</b>	65.6	20.5	5.1	3.2	2.3	3.3
<b>2006</b>	65.4	20.5	5.0	3.3	2.4	3.4
<b>2005</b>	65.9	20.0	5.1	3.1	2.6	3.4
<b>2004</b>	66.1	19.8	5.0	3.2	2.5	3.4
<b>2003</b>	66.2	19.7	4.9	3.3	2.6	3.4
<b>Average</b>	65.8	20.1	5.0	3.2	2.5	3.4

### **Key Variations**

Given the diversity in fundraising activities among charities it is reasonable to expect that there is variation in terms of fundraising costs depending upon such things as the size of the organization, the type of organization, or its designation. To simplify this discussion we have focused on the extent to which organizations report expenses that amount to 50% or more of revenues in 2007 and the average percentage reporting expenses of 50% or more over the 5 year period from 2003 to 2007.

**Size of Annual Revenues.** The percentage of organizations with fundraising costs of 50% or more increases with the size of the organization (see Table 12). For example, only 5% of organizations with revenues under \$30,000 have cost ratios of 50% or more compared to 13.8%

of those with revenues of \$10 million or more. Looking at the average percentage reporting costs of 50% or more over a five-year period, there has been little variation over time.

**Table 12 – Percentage of organizations with fundraising cost ratios more than 50%, by revenue**

	Less than \$30,000	\$30,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 to \$9,999,999	\$10,000,000 or more
<b>2007</b>	5.0%	5.5%	6.2%	6.9%	8.8%	10.4%	13.8%
<b>Average (2003 to 2007)</b>	5.3%	5.8%	6.3%	7.3%	9%	11.3%	13.5%

**Number of employees.** As we have noted, the number of employees an organization has is related to the size of its revenue and variations in costs by number of employees parallel those found for size of organization.

**Table 13 – Percentage of organizations with fundraising cost ratios more than 50%, by number of employees**

	0	1 to 4	5 to 9	10 to 24	25 to 99	100 or more
<b>2007</b>	5.6%	5.1%	7.4%	10.3%	11.5%	13.2%
<b>Average (2003 to 2007)</b>	6.0%	5.1%	7.4%	10.6%	12.2%	13.7%

**Age of organization.** Fundraising costs increase somewhat with the age of the organization but then decline among the oldest organizations (i.e. those 30 years or older). There is little variation over time with exception of a large increase in the percentage of organizations with costs of 50% or more for the 30 year and older group in 2007 as compared to the 5 year average.

**Table 14 – Percentage of organizations with fundraising cost ratios more than 50%, by age**

	Less than 1 year old	2 to 4 years	5 to 9 years	10 to 19 years	20 to 29 years	30 or more years
<b>2007</b>	6.4%	7.3%	7.8%	8.4%	8.2%	6.7%
<b>Average (2003 to 2007)</b>	7.2%	7.6%	8.3%	8.7%	8.0%	3.9%

**Charitable Designation.** As Table 15 shows Public Foundations were more likely to report costs of fundraising that amounted to 50% or more of revenues than were either Private

Foundations or Operating Charities. There were no significant variations between results in 2007 as compared to the five year average.

**Table 15 – Percentage of organizations with fundraising cost ratios more than 50%, by designation**

	Public foundations	Private foundations	Operating charities
<b>2007</b>	10.6%	2.1%	6.5%
<b>Average (2003 to 2007)</b>	11%	2.4%	6.8%

**Charity Type.** Education organizations are more likely than other types of organizations to have fundraising costs of 50% or more followed closely by Benefit to Community and Welfare organizations while very few Religion organizations fall into this category. The results for 2007 do not vary substantially from the 5 year average.

**Table 16 – Percentage of organizations with fundraising cost ratios more than 50%, by charity type**

	Welfare	Health	Education	Benefit to the Community	Religion	Other
<b>2007</b>	9.2%	11.6%	13.1%	12.3%	0.7%	9.7%
<b>Average (2003 to 2007)</b>	9.8%	12.2%	12.9%	12.8%	0.8%	10.8%

**Provincial Variations.** Charities in the Yukon Territory, the Northwest Territories, and Quebec are more likely than those in other provinces to have fundraising costs that amount to 50% or more of their fundraising revenues. There is not any clear pattern of change when the findings for 2007 are compared to the 5 year average..

**Table 17 – Percentage of organizations with fundraising cost ratios more than 50%, by province**

	AB	BC	QC	MB	NB	NFL	NS	NWT	NU	ON	PEI	SK	YT
<b>2007</b>	6.0%	6.2%	8.9%	7.9%	4.1%	4.9%	5.3%	8.4%	7.7%	6.1%	4.7%	5.8%	10.5%
<b>Avg. (2003 to 2007)</b>	7.1%	6.1%	8.9%	7.8%	4.3%	5.1%	6.2%	8.5%	6.4%	6.3%	4.9%	5.7%	12.0%

**Presence of International Programs.** Organizations operating international programs were more likely to report fundraising costs of 50% or more of fundraising revenues than those that did not. The results for 2007 are not substantially different from the 5 year average.

Table 18 – Percentage of organizations with fundraising cost ratios more than 50%, by presence of international programs		
	Has international programs	Does not have international programs
2007	7.7%	1.8%
<b>Average (2003 to 2007)</b>	8.0%	1.9%

**Use of Contracted Fundraisers.** The use of contracted fundraisers appears to be a significant factor in fundraising costs. While less than one percent of organizations used contracted fundraisers, 27.6% of these report costs that amount to 50% or more of the revenues raised – a figure which is not substantially different from the five year average.

Table 19 – Percentage of organizations with fundraising cost ratios more than 50%, by usage of contracted fundraisers		
	Used contracted fundraisers	Did not use contracted fundraisers
2007	27.6%	6.3%
<b>Average (2003 to 2007)</b>	27.1%	6.6%

## Conclusion

Our analysis of the information that is provided through the T3010 leads us to caution those who wish to employ it to better understand the finances and fundraising activities of charities. There appears to be substantial room for improvement in the quality of the information provided and it is difficult for anyone to obtain an accurate picture of charitable fundraising activities. We are particularly concerned about the use of the information by those who do not fully understand the limitations it has.

The T3010 information on fundraising costs suggest that charities in general are performing exceptionally well according to standards such as those suggested by the Better Business Bureau or those given by CRA. However, as noted we have serious reservations about the accuracy of these costs.

We are struck by the sheer number of errors that range from mistakes in simple arithmetic (i.e., the sums of individual items not adding to reported totals) to errors of omission (e.g., the failure to itemize expenditures) to logical inconsistencies (e.g., active charities reporting that there have been no charitable expenditures). Our finding that 36% of charities had at least one readily identifiable error of these types in their returns does not make us confident about using the data provided to evaluate the activities of charities. These errors are more common among the smaller charities. However, even 23% of the largest charities in the country have these errors on their returns.

We also find it troubling that only 27% actually reported fundraising costs when 85% report receiving dollars from tax-receipted gifts or fundraising revenues. While we are often impressed with how efficient charities can be with their ability to rely on the use of volunteers and donated resources, we suspect but cannot be certain, that some charities may be committing errors of omission. This adds to our lack of confidence in the ability to use the T3010 data to accurately evaluate the costs of fundraising.

Our analysis of fundraising methods and the reliance of charities on fundraising revenues show that it is the smaller charities (those with revenues under \$100,000) that are the most dependent on fundraising dollars for their operations (more than 50% of total revenues come from fundraising). They also account for the majority of all organizations (almost 60%). However, despite their dependence on fundraising, they use a smaller range of fundraising methods than do larger charities and focus mostly on fundraising dinners, galas, or concerts, fundraising sales (e.g., cookies, chocolates) and collection plates or boxes. These organizations are the least likely to use contracted fundraisers and report the lowest fundraising costs. If accurate, these findings suggest that any policies directed at controlling fundraising costs may need to recognize that these organizations appear to be the most efficient in their fundraising.



On the other hand it is the larger charities, particularly those with revenues of \$500,000 or more that are the more active fundraisers. They employ a wider variety of fundraising methods, are more likely to use contracted fundraisers and according to the T3010 data, appear to be the less efficient with their fundraising (although most fall into acceptable standards). This is especially true of organizations with revenues of \$1 million or more, of which 14% or more fail to meet both the standards for either “acceptable” fundraising costs established by the Better Business Bureau and the less stringent “generally not acceptable” standard originally proposed by CRA. The new CRA guidelines for fundraising would prompt the CRA to examine the fundraising cost ratio of these organizations over time to examine whether there is a need to conduct a detailed assessment of their expenditures.

Nevertheless, it is important to re-iterate our concerns about the quality of the data upon which we base what can be only tentative conclusions.

In closing, our analysis indicates that there is substantial room for improvement in the quality of the data provided by charities to CRA. Without a thorough understanding of its limitations, it is very difficult to use this information to understand the activities of charities and their charitable fundraising. As a result, it is of limited utility to most users who want to either better understand the activities of charities or who wish to develop policies to promote better fundraising.

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## Appendices

### ***Appendix 1 – Methodology***

This research employs the Form T3010A charitable tax return data from 2003 to 2007, provided by the Canada Revenue Agency (CRA), to analyze the state of fundraising in Canadian charities. This form must be filed with Revenue Canada each year in order to maintain charitable status, within 6 months of the end of the year. Past work with T3010 data has identified a number of data quality issues, including mistakes ranging from neglecting to check all required sections, to arithmetic errors, to highly improbable values, to some charities reporting their information in \$1000s, instead of in dollars (for a discussion of errors identified in previous research, see Sharpe, 1994).

In this research, data from the TF725 Registered Charity Basic Information Sheet was also incorporated into the data, which includes information about the charity's primary areas of activity. The CRA also maintains a list of the status of registered charities, including those that have had their status revoked, either voluntarily, for cause, or for failing to file. From this file, we also merged the date of the last status change into our dataset in order to calculate the age of the organization. With this method, however, organizations that have subsequently been deregistered will be categorized with an incorrect age, though this error only affects a small minority of the cases in the file, particularly in the 2007 data. The charity type information was defined by the categories found on the CRA's search engine (<http://www.cra-arc.gc.ca/ebsi/haip/srch/sec/SrchLogin-e?login=true&srch=advanced>).

For the purpose of this analysis, any organization that was revoked for cause or that did not have a current status was excluded from analysis over all years. For analysis of fundraising costs, we excluded those with addition errors, those that had more fundraising revenue than total revenue, and had addition errors in the critical dimensions. It is also worth noting that charities can report being inactive during a fiscal year (in 2007 about 3.6% of charities reported being inactive). However, many of these organizations still do have revenues and expenditures (for more information on definitions, see Appendix 7, "charities that were inactive during the entire fiscal year"). Finally, for more information on the data sources, please see the T4033A (<http://www.cra-arc.gc.ca/E/pub/tg/t4033a/t4033a-07e.pdf>), which is the guide to the Completing the Registered Charity Information Return.

## Appendix 2 - Data tables

Table 20 - Fundraisers using various methods of fundraising, by revenue, 2007

	Less than \$30,000	\$30,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 to \$9,999,999	\$10,000,000 or more
<b>% doing fundraising</b>	46%	63%	69%	70%	68%	66%	51%
	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>	<b>% of Fundraisers using this tactic</b>
Advertisements / posters / flyers / radio or TV	18%	20%	21%	21%	24%	31%	39%
Auctions	6%	10%	12%	15%	18%	23%	32%
Bingo / casino nights	5%	8%	10%	12%	13%	16%	14%
Collection plates / boxes	<b>31%</b>	<b>43%</b>	<b>47%</b>	<b>44%</b>	36%	27%	18%
Door-to-door solicitation	4%	5%	3%	2%	2%	3%	7%
Draws / lotteries	12%	13%	13%	13%	15%	19%	27%
Fundraising dinners / galas / concerts	25%	38%	41%	41%	<b>41%</b>	<b>44%</b>	51%
Fundraising sales (e.g. cookies, chocolates)	25%	28%	31%	32%	32%	29%	36%
Mail campaigns	12%	14%	17%	20%	29%	41%	49%
Planned-giving programs	3%	5%	8%	9%	11%	19%	37%
Targeted corporate donations / sponsorships	12%	13%	16%	20%	26%	37%	<b>55%</b>
Targeted contacts	15%	13%	12%	14%	18%	28%	45%
Telephone solicitations	3%	3%	3%	4%	6%	10%	21%
Tournaments / sporting events	5%	7%	8%	11%	14%	21%	34%
Walk-a-thons / bike-a-thons (etc.)	3%	5%	5%	6%	9%	12%	23%
Other	26%	22%	19%	18%	16%	17%	18%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

Table 21 - Fundraisers using various methods of fundraising, by age of organization, 2007

	Less than 1 year	2 to 4 years	5 to 9 years	10 to 19 years	20 to 29 years	30 or more years
% doing fundraising	53%	57%	57%	55%	58%	55%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	24%	24%	23%	21%	23%	22%
Auctions	11%	11%	12%	12%	15%	14%
Bingo / casino nights	5%	6%	8%	12%	14%	13%
Collection plates / boxes	29%	26%	28%	28%	32%	36%
Door-to-door solicitation	3%	3%	3%	3%	3%	4%
Draws / lotteries	10%	12%	14%	16%	18%	16%
Fundraising dinners / galas / concerts	<b>34%</b>	<b>34%</b>	<b>33%</b>	<b>34%</b>	<b>37%</b>	<b>36%</b>
Fundraising sales (e.g. cookies, chocolates)	25%	26%	29%	30%	29%	28%
Mail campaigns	14%	17%	18%	19%	24%	24%
Planned-giving programs	5%	6%	6%	6%	8%	9%
Targeted corporate donations / sponsorships	24%	26%	23%	20%	21%	19%
Targeted contacts	25%	27%	20%	16%	16%	15%
Telephone solicitations	5%	5%	4%	4%	5%	5%
Tournaments / sporting events	8%	9%	11%	12%	12%	12%
Walk-a-thons / bike-a-thons (etc.)	4%	6%	5%	7%	8%	7%
Other	21%	20%	23%	22%	21%	19%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

**Table 22 - Fundraisers using various methods of fundraising, by designation, 2007**

	Public foundations	Private foundations	Operating charities
<b>% doing fundraising</b>	63%	15%	61%
	<b>% of fundraisers using this method</b>	<b>% of fundraisers using this method</b>	<b>% of fundraisers using this method</b>
Advertisements / posters / flyers / radio or TV	30%	15%	21%
Auctions	20%	10%	12%
Bingo / casino nights	8%	3%	10%
Collection plates / boxes	14%	15%	<b>41%</b>
Door-to-door solicitation	4%	2%	4%
Draws / lotteries	24%	10%	13%
Fundraising dinners / galas / concerts	<b>42%</b>	23%	37%
Fundraising sales (e.g. cookies, chocolates)	18%	16%	30%
Mail campaigns	35%	12%	19%
Planned-giving programs	20%	5%	7%
Targeted corporate donations / sponsorships	33%	21%	18%
Targeted contacts	29%	<b>28%</b>	15%
Telephone solicitations	9%	4%	4%
Tournaments / sporting events	29%	14%	8%
Walk-a-thons / bike-a-thons (etc.)	10%	4%	6%
Other	18%	23%	21%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

**Table 23 - Fundraisers using various methods of fundraising, by number of employees, 2007**

	<b>0</b>	<b>1 to 4</b>	<b>5 to 9</b>	<b>10 to 24</b>	<b>25 to 99</b>	<b>100 or more</b>
% doing fundraising	44%	68%	75%	72%	69%	55%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	19%	20%	23%	28%	29%	33%
Auctions	9%	11%	15%	17%	22%	26%
Bingo / casino nights	8%	8%	11%	15%	19%	17%
Collection plates / boxes	26%	<b>54%</b>	<b>47%</b>	29%	23%	18%
Door-to-door solicitation	5%	3%	3%	3%	3%	5%
Draws / lotteries	14%	12%	14%	17%	18%	24%
Fundraising dinners / galas / concerts	<b>29%</b>	40%	44%	<b>40%</b>	<b>42%</b>	<b>46%</b>
Fundraising sales (e.g. cookies, chocolates)	24%	29%	33%	34%	35%	37%
Mail campaigns	15%	16%	23%	29%	35%	42%
Planned-giving programs	4%	8%	11%	10%	13%	23%
Targeted corporate donations / sponsorships	16%	14%	20%	28%	33%	45%
Targeted contacts	18%	11%	14%	19%	25%	34%
Telephone solicitations	4%	3%	4%	6%	9%	15%
Tournaments / sporting events	9%	7%	9%	13%	17%	29%
Walk-a-thons / bike-a-thons (etc.)	4%	5%	7%	9%	11%	19%
Other	25%	19%	19%	20%	16%	17%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

Table 24 - Fundraisers using various methods of fundraising, by charity type, 2007

	Welfare	Health	Education	Religion	Benefit to the Community	Other
% doing fundraising	53%	63%	62%	57%	63%	52%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	25%	32%	24%	14%	28%	16%
Auctions	12%	21%	17%	8%	14%	21%
Bingo / casino nights	12%	15%	12%	3%	16%	17%
Collection plates / boxes	17%	17%	10%	<b>74%</b>	22%	11%
Door-to-door solicitation	5%	4%	3%	3%	2%	7%
Draws / lotteries	16%	30%	16%	5%	21%	29%
Fundraising dinners / galas / concerts	<b>31%</b>	<b>39%</b>	<b>40%</b>	40%	<b>35%</b>	<b>36%</b>
Fundraising sales (e.g. cookies, chocolates)	27%	32%	34%	27%	29%	22%
Mail campaigns	25%	32%	24%	13%	19%	11%
Planned-giving programs	6%	14%	6%	10%	5%	6%
Targeted corporate donations / sponsorships	25%	34%	33%	3%	27%	12%
Targeted contacts	22%	22%	27%	6%	18%	13%
Telephone solicitations	5%	7%	8%	2%	4%	3%
Tournaments / sporting events	15%	27%	10%	3%	13%	19%
Walk-a-thons / bike-a-thons (etc.)	8%	18%	6%	3%	6%	9%
Other	22%	23%	19%	18%	26%	28%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.



Table 25 - Fundraisers using various methods of fundraising, by province, 2007

	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland
% doing fundraising	59%	59%	63%	57%	63%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	20%	25%	20%	22%	20%
Auctions	16%	15%	9%	11%	13%
Bingo / casino nights	24%	9%	7%	5%	11%
Collection plates / boxes	<b>43%</b>	<b>39%</b>	<b>42%</b>	<b>45%</b>	<b>57%</b>
Door-to-door solicitation	2%	1%	4%	4%	8%
Draws / lotteries	11%	11%	15%	16%	28%
Fundraising dinners / galas / concerts	33%	33%	36%	36%	48%
Fundraising sales (e.g. cookies, chocolates)	28%	32%	36%	28%	41%
Mail campaigns	14%	18%	14%	15%	13%
Planned-giving programs	8%	8%	8%	8%	7%
Targeted corporate donations / sponsorships	20%	21%	15%	16%	19%
Targeted contacts	15%	20%	11%	12%	10%
Telephone solicitations	3%	3%	3%	4%	5%
Tournaments / sporting events	9%	7%	8%	7%	7%
Walk-a-thons / bike-a-thons (etc.)	6%	5%	5%	6%	14%
Other	17%	22%	16%	21%	14%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column. Due to a sample size of less than 100 cases, Nunavut, the Northwest Territories and Yukon were eliminated from this table.

Table 26 - Fundraisers using various methods of fundraising, by province, 2007 (Continued)

	Nova Scotia	Ontario	Prince Edward Island	Quebec	Saskatchewan
% doing fundraising	61%	63%	60%	51%	61%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	25%	22%	16%	20%	23%
Auctions	17%	15%	11%	5%	10%
Bingo / casino nights	6%	8%	4%	7%	9%
Collection plates / boxes	<b>44%</b>	<b>43%</b>	<b>46%</b>	18%	<b>48%</b>
Door-to-door solicitation	4%	2%	7%	9%	5%
Draws / lotteries	22%	15%	20%	10%	16%
Fundraising dinners / galas / concerts	44%	40%	41%	<b>33%</b>	41%
Fundraising sales (e.g. cookies, chocolates)	32%	29%	25%	24%	28%
Mail campaigns	15%	21%	21%	26%	16%
Planned-giving programs	8%	10%	8%	6%	7%
Targeted corporate donations / sponsorships	16%	19%	13%	19%	14%
Targeted contacts	12%	17%	10%	18%	10%
Telephone solicitations	3%	4%	4%	7%	3%
Tournaments / sporting events	8%	11%	8%	13%	8%
Walk-a-thons / bike-a-thons (etc.)	6%	8%	4%	3%	4%
Other	23%	19%	22%	28%	20%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

Table 27 - Fundraisers using various methods of fundraising, by presence of international programs and usage of contracted fundraisers, 2007

	International programs	No international programs	Did not use contracted fundraisers	Used contracted fundraisers
% doing fundraising	63%	58%	55%	93%
	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic	% of Fundraisers using this tactic
Advertisements / posters / flyers / radio or TV	22%	18%	21%	35%
Auctions	13%	11%	12%	24%
Bingo / casino nights	11%	2%	9%	19%
Collection plates / boxes	33%	<b>66%</b>	<b>39%</b>	26%
Door-to-door solicitation	4%	2%	4%	9%
Draws / lotteries	16%	4%	14%	27%
Fundraising dinners / galas / concerts	<b>37%</b>	40%	37%	<b>48%</b>
Fundraising sales (e.g. cookies, chocolates)	29%	28%	29%	26%
Mail campaigns	20%	18%	19%	44%
Planned-giving programs	7%	13%	8%	22%
Targeted corporate donations / sponsorships	20%	10%	18%	46%
Targeted contacts	16%	14%	16%	29%
Telephone solicitations	4%	4%	4%	27%
Tournaments / sporting events	11%	4%	10%	25%
Walk-a-thons / bike-a-thons (etc.)	6%	5%	6%	14%
Other	21%	18%	21%	17%

Please note: numbers do not add up to 100%. Numbers in bold are the highest percentages in the column.

**Table 28 – Composition of revenues for charities (\$ billions), by revenue, 2007**

	Less than \$30,000		\$30,000 to \$99,999		\$100,000 to \$249,999		\$250,000 to \$499,999		\$500,000 to \$999,999		\$1,000,000 to \$9,999,999		\$10,000,000 or more	
% of charities	29%		23%		19%		11%		7%		9%		2%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
4500 Total amount of tax-receipted gifts	0.11	45%	0.49	48%	1.05	45%	1.16	39%	1.25	32%	3.78	19%	6.07	4%
4510 Received from other registered charities	0.01	5%	0.05	5%	0.10	4%	0.13	4%	0.19	5%	1.03	5%	2.28	2%
4530 Total other gifts	0.02	8%	0.06	6%	0.12	5%	0.14	5%	0.17	4%	0.61	3%	1.26	1%
4570 Total revenue from government	0.01	6%	0.11	10%	0.37	16%	0.59	20%	1.07	27%	7.66	39%	102.26	72%
4580 Interest and investment income	0.02	8%	0.06	5%	0.10	4%	0.13	4%	0.17	4%	0.80	4%	2.53	2%
4600 Proceeds from disposition of assets (net)	0.00	0%	0.01	1%	0.02	1%	0.04	1%	0.05	1%	0.35	2%	0.44	0%
4610 Rental income	0.00	2%	0.03	3%	0.09	4%	0.12	4%	0.15	4%	0.72	4%	0.79	1%
4620 Membership dues and associations	0.01	3%	0.02	2%	0.03	1%	0.05	2%	0.06	2%	0.36	2%	0.92	1%
4630 Total revenue from fundraising	0.03	12%	0.10	10%	0.17	7%	0.16	5%	0.17	4%	0.66	3%	0.93	1%
4640 Revenue from sales of goods and services	0.01	4%	0.05	5%	0.13	6%	0.25	9%	0.37	9%	2.10	11%	10.64	8%
4650 Other revenue	0.02	7%	0.07	6%	0.15	6%	0.20	7%	0.27	7%	1.54	8%	13.04	9%
4700 Total revenue	0.25	100%	1.04	100%	2.32	100%	2.96	100%	3.92	100%	19.61	100%	141.15	100%

**Table 29 – Composition of revenues for charities (\$ billions), by age of organization, 2007**

	Less than 1 year		2 to 4 years		5 to 9 years		10 to 19 years		20 to 29 years		30 or more years	
% of charities	7%		12%		18%		31%		22%		10%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500</b> Total amount of tax-receipted gifts	0.71	25%	0.78	12%	1.74	6%	2.14	5%	2.16	10%	1.25	8%
<b>4510</b> Received from other registered charities	0.18	6%	0.19	3%	0.56	2%	0.52	1%	0.55	2%	0.32	2%
<b>4530</b> Total other gifts	0.05	2%	0.11	2%	0.17	1%	0.39	1%	0.37	2%	0.30	2%
<b>4570</b> Total revenue from government	1.53	53%	4.14	65%	21.18	77%	32.00	76%	13.85	63%	9.16	61%
<b>4580</b> Interest and investment income	0.05	2%	0.09	1%	0.37	1%	0.59	1%	0.47	2%	0.37	2%
<b>4600</b> Proceeds from disposition of assets (net)	0.01	0%	0.05	1%	0.11	0%	0.16	0%	0.15	1%	0.12	1%
<b>4610</b> Rental income	0.03	1%	0.07	1%	0.17	1%	0.38	1%	0.37	2%	0.26	2%
<b>4620</b> Membership dues and associations	0.01	0%	0.04	1%	0.10	0%	0.15	0%	0.23	1%	0.20	1%
<b>4630</b> Total revenue from fundraising	0.03	1%	0.10	2%	0.27	1%	0.49	1%	0.60	3%	0.18	1%
<b>4640</b> Revenue from sales of goods and services	0.10	4%	0.29	5%	0.92	3%	1.95	5%	1.62	7%	1.58	10%
<b>4650</b> Other revenue	0.19	6%	0.48	8%	1.90	7%	3.20	8%	1.75	8%	1.36	9%
<b>4700</b> Total revenue	2.89	100%	6.34	100%	27.49	100%	41.98	100%	22.13	100%	15.10	100%

**Table 30 – Composition of revenues for charities (\$ billions), by designation, 2007**

	Public foundations		Private foundations		Operating charities	
% of charities	6%		5%		89%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500</b> Total amount of tax-receipted gifts	2.71	44%	2.03	59%	9.17	6%
<b>4510</b> Received from other registered charities	0.65	11%	0.14	4%	2.99	2%
<b>4530</b> Total other gifts	0.32	5%	0.11	3%	1.95	1%
<b>4570</b> Total revenue from government	0.72	12%	0.06	2%	111.30	69%
<b>4580</b> Interest and investment income	0.63	10%	0.57	17%	2.62	2%
<b>4600</b> Proceeds from disposition of assets (net)	0.14	2%	0.36	10%	0.40	0%
<b>4610</b> Rental income	0.05	1%	0.02	1%	1.82	1%
<b>4620</b> Membership dues and associations	0.02	0%	0.00	0%	1.43	1%
<b>4630</b> Total revenue from fundraising	0.51	8%	0.02	1%	1.69	1%
<b>4640</b> Revenue from sales of goods and services	0.11	2%	0.05	2%	13.39	8%
<b>4650</b> Other revenue	0.28	5%	0.06	2%	14.91	9%
<b>4700</b> Total revenue	6.15	100%	3.42	100%	161.67	100%

**Table 31 – Composition of revenues for charities (\$ billions), by number of employees, 2007**

	None		1 to 4		5 to 9		10 to 24		25 to 99		100 or more	
% of charities	44%		31%		10%		7%		5%		3%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500</b> Total amount of tax-receipted gifts	3.46	39%	2.49	46%	1.51	39%	1.58	27%	2.13	16%	2.73	2%
<b>4510</b> Received from other registered charities	0.54	6%	0.34	6%	0.22	6%	0.36	6%	0.97	7%	1.35	1%
<b>4530</b> Total other gifts	0.24	3%	0.38	7%	0.21	5%	0.28	5%	0.39	3%	0.88	1%
<b>4570</b> Total revenue from government	2.64	30%	0.61	11%	0.68	18%	1.73	29%	5.18	40%	101.25	76%
<b>4580</b> Interest and investment income	0.60	7%	0.35	6%	0.34	9%	0.29	5%	0.48	4%	1.76	1%
<b>4600</b> Proceeds from disposition of assets (net)	0.29	3%	0.23	4%	0.03	1%	0.12	2%	0.07	1%	0.15	0%
<b>4610</b> Rental income	0.14	2%	0.20	4%	0.12	3%	0.18	3%	0.31	2%	0.94	1%
<b>4620</b> Membership dues and associations	0.04	0%	0.05	1%	0.05	1%	0.14	2%	0.25	2%	0.94	1%
<b>4630</b> Total revenue from fundraising	0.24	3%	0.29	5%	0.20	5%	0.30	5%	0.45	3%	0.74	1%
<b>4640</b> Revenue from sales of goods and services	0.15	2%	0.22	4%	0.22	6%	0.55	9%	1.40	11%	11.02	8%
<b>4650</b> Other revenue	0.46	5%	0.30	5%	0.27	7%	0.44	7%	1.47	11%	12.31	9%
<b>4700</b> Total revenue	8.80	100%	5.46	100%	3.86	100%	5.97	100%	13.10	100%	134.06	100%

**Table 32 – Composition of revenues for charities (\$ billions), by charity type, 2007**

	Welfare		Health		Education		Religion		Benefit to the Community		Other	
% of charities	21%		7%		16%		40%		15%		1%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500</b> Total amount of tax-receipted gifts	4.41	22%	1.64	2%	1.99	3%	4.94	50%	0.81	12%	0.13	48%
<b>4510</b> Received from other registered charities	0.89	4%	0.99	1%	0.55	1%	1.00	10%	0.35	5%	0.01	3%
<b>4530</b> Total other gifts	0.54	3%	0.51	1%	0.57	1%	0.53	5%	0.21	3%	0.02	6%
<b>4570</b> Total revenue from government	9.46	47%	54.76	81%	44.07	66%	0.62	6%	3.15	48%	0.03	10%
<b>4580</b> Interest and investment income	0.75	4%	0.67	1%	1.60	2%	0.63	6%	0.15	2%	0.01	4%
<b>4600</b> Proceeds from disposition of assets (net)	0.37	2%	0.08	0%	0.22	0%	0.17	2%	0.07	1%	0.00	0%
<b>4610</b> Rental income	0.79	4%	0.28	0%	0.44	1%	0.22	2%	0.16	2%	0.00	1%
<b>4620</b> Membership dues and associations	0.07	0%	0.07	0%	0.97	1%	0.25	3%	0.10	1%	0.00	1%
<b>4630</b> Total revenue from fundraising	0.40	2%	0.75	1%	0.58	1%	0.17	2%	0.29	4%	0.03	10%
<b>4640</b> Revenue from sales of goods and services	1.14	6%	2.99	4%	8.12	12%	0.52	5%	0.77	12%	0.02	8%
<b>4650</b> Other revenue	1.16	6%	5.06	7%	7.64	11%	0.83	8%	0.52	8%	0.02	9%
<b>4700</b> Total revenue	19.98	100%	67.80	100%	66.74	100%	9.88	100%	6.57	100%	0.26	100%



**Table 33 – Composition of revenues for charities (\$ billions), by province, 2007**

	Alberta		British Columbia		Manitoba		New Brunswick		Newfoundland		Nova Scotia		Northwest Territories	
% of charities	11%		14%		6%		3%		1%		5%		<1%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500 Total amount of tax-receipted gifts</b>	1.78	8%	2.01	9%	0.46	7%	0.20	7%	0.22	5%	3.78	19%	0.01	2%
<b>4510 Received from other registered charities</b>	0.45	2%	0.55	2%	0.17	2%	0.03	1%	0.04	1%	1.03	5%	0.00	0%
<b>4530 Total other gifts</b>	0.21	1%	0.40	2%	0.16	2%	0.02	1%	0.03	1%	0.61	3%	0.00	0%
<b>4570 Total revenue from government</b>	14.56	67%	15.70	67%	4.90	70%	1.89	69%	3.20	70%	7.66	39%	0.26	76%
<b>4580 Interest and investment income</b>	0.44	2%	0.42	2%	0.14	2%	0.05	2%	0.09	2%	0.80	4%	0.01	2%
<b>4600 Proceeds from disposition of assets (net)</b>	0.08	0%	0.16	1%	0.02	0%	0.02	1%	0.02	0%	0.35	2%	-0.00	0%
<b>4610 Rental income</b>	0.30	1%	0.35	2%	0.08	1%	0.03	1%	0.03	1%	0.72	4%	0.00	1%
<b>4620 Membership dues and associations</b>	0.12	1%	0.12	1%	0.04	1%	0.04	1%	0.13	3%	0.36	2%	0.00	1%
<b>4630 Total revenue from fundraising</b>	0.34	2%	0.22	1%	0.07	1%	0.02	1%	0.05	1%	0.66	3%	0.00	1%
<b>4640 Revenue from sales of goods and services</b>	1.86	9%	1.77	8%	0.52	7%	0.30	11%	0.34	7%	2.10	11%	0.04	12%
<b>4650 Other revenue</b>	1.49	7%	1.79	8%	0.44	6%	0.14	5%	0.44	10%	1.54	8%	0.02	5%
<b>4700 Total revenue</b>	21.63	100%	23.50	100%	6.99	100%	2.74	100%	4.60	100%	19.61	100%	0.34	100%

**Table 34 – Composition of revenues for charities (\$ billions), by province, 2007 (continued)**

	Nunavut		Ontario		Prince Edward Island		Quebec		Saskatchewan		Yukon	
% of charities	<1%		35%		1%		19%		5%		<1%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500 Total amount of Tax-receipted gifts</b>	0.00	2%	7.20	10%	0.03	15%	1.60	5%	0.31	6%	0.00	4%
<b>4510 Received from other registered charities</b>	0.00	0%	1.83	3%	0.01	3%	0.47	1%	0.20	4%	0.00	1%
<b>4530 Total other gifts</b>	0.00	0%	1.05	1%	0.00	1%	0.45	1%	0.03	1%	0.01	7%
<b>4570 Total revenue from government</b>	0.03	75%	43.16	61%	0.10	40%	23.05	69%	3.50	69%	0.07	73%
<b>4580 Interest and investment income</b>	0.00	9%	1.92	3%	0.01	3%	0.63	2%	0.09	2%	0.00	2%
<b>4600 Proceeds from disposition of assets (net)</b>	-	0%	0.43	1%	0.00	1%	0.15	0%	0.01	0%	0.00	0%
<b>4610 Rental income</b>	0.00	0%	0.77	1%	0.00	1%	0.25	1%	0.06	1%	0.00	1%
<b>4620 Membership dues and associations</b>	0.00	0%	0.61	1%	0.02	10%	0.33	1%	0.01	0%	0.00	0%
<b>4630 Total revenue from fundraising</b>	0.00	1%	1.09	2%	0.01	4%	0.35	1%	0.05	1%	0.00	2%
<b>4640 Revenue from sales of goods and services</b>	0.00	4%	6.14	9%	0.04	18%	2.01	6%	0.39	8%	0.01	6%
<b>4650 Other revenue</b>	0.00	9%	6.38	9%	0.01	6%	3.95	12%	0.44	9%	0.01	6%
<b>4700 Total revenue</b>	0.05	100%	70.60	100%	0.24	100%	33.24	100%	5.09	100%	0.10	100%

**Table 35 – Composition of revenues for charities (\$ billions), by presence of international programs and usage of contracted fundraisers, 2007**

	International programs		No international programs		Did not use contracted fundraisers		Used contracted fundraisers	
% of charities	16%		84%		99.1%		.9%	
Line number   Line description	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue	Revenue	% of revenue
<b>4500 Total amount of tax-receipted gifts</b>	8.88	6%	5.03	17%	12.74	8%	1.17	27%
<b>4510 Received from other registered charities</b>	2.68	2%	1.10	4%	3.47	2%	0.31	7%
<b>4530 Total other gifts</b>	1.45	1%	0.92	3%	2.23	1%	0.15	3%
<b>4570 Total revenue from government</b>	99.28	70%	12.80	42%	110.49	66%	1.59	37%
<b>4580 Interest and investment income</b>	2.61	2%	1.21	4%	3.71	2%	0.11	2%
<b>4600 Proceeds from disposition of assets (net)</b>	0.56	0%	0.34	1%	0.88	1%	0.02	0%
<b>4610 Rental income</b>	1.64	1%	0.26	1%	1.86	1%	0.03	1%
<b>4620 Membership dues and associations</b>	1.09	1%	0.36	1%	1.42	1%	0.04	1%
<b>4630 Total revenue from fundraising</b>	1.93	1%	0.29	1%	1.95	1%	0.27	6%
<b>4640 Revenue from sales of goods and services</b>	8.78	6%	4.78	16%	13.28	8%	0.28	6%
<b>4650 Other revenue</b>	12.22	9%	3.03	10%	14.89	9%	0.36	8%
<b>4700 Total revenue</b>	141.11	100%	30.13	100%	166.92	100%	4.32	100%

**Table 36 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by revenue, 2007**

	Total	Less than \$30,000	\$30,000 to \$99,999	\$100,000 to \$249,999	\$250,000 to \$499,999	\$500,000 to \$999,999	\$1,000,000 to \$9,999,999	\$10,000,000 or more
<b>Prevalence</b>								
# of organizations using contracted fundraisers	745	86	93	99	84	111	203	67
% of organizations	0.9%	0.4%	0.5%	0.7%	1.0%	1.9%	2.9%	4.2%
<b>% cost per dollar raised by contract fundraisers</b>								
Average cost (95% trimmed)	32%	26%	30%	33%	35%	35%	35%	29%
25th Percentile	7%	0%	0%	3%	10%	10%	12%	8%
50th Percentile	25%	14%	23%	30%	29%	27%	28%	19%
75th Percentile	57%	55%	57%	61%	64%	55%	57%	46%
90th Percentile	82%	85%	82%	79%	81%	90%	85%	77%
95th Percentile	100%	99%	104%	88%	88%	161%	120%	182%

**Table 37 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by age of organization, 2007**

	Less than 1 year	2 to 4 years	5 to 9 years	10 to 19 years	20 to 29 years	30 or more years
<b>Prevalence</b>						
# of organizations using contracted fundraisers	25	63	85	200	173	73
% of organizations	0.6%	0.8%	0.7%	1.0%	1.2%	1.1%
<b>% cost per dollar raised by contract fundraisers</b>						
Average cost (95% trimmed)	35%	24%	31%	34%	33%	40%
25th Percentile	9%	0%	1%	9%	10%	10%
50th Percentile	33%	17%	20%	29%	29%	34%
75th Percentile	56%	44%	56%	59%	54%	69%
90th Percentile	91%	78%	97%	81%	75%	100%
95th Percentile	652%	124%	111%	98%	82%	144%

**Table 38 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by number of employees, 2007**

	0	1 to 4	5 to 9	10 to 24	25 to 99	100 or more
<b>Prevalence</b>						
<b># of organizations using contracted fundraisers</b>	158	208	98	120	108	53
<b>% of organizations</b>	0.4%	0.8%	1.2%	2.0%	2.5%	2.5%
<b>% cost per dollar raised by contract fundraisers</b>						
<b>Average cost (95% trimmed)</b>	33%	32%	36%	30%	34%	35%
<b>25th Percentile</b>	1%	3%	9%	8%	12%	10%
<b>50th Percentile</b>	32%	22%	29%	23%	23%	32%
<b>75th Percentile</b>	58%	63%	58%	52%	51%	53%
<b>90th Percentile</b>	82%	79%	87%	82%	92%	88%
<b>95th Percentile</b>	98%	95%	196%	98%	207%	273%

**Table 39 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by charity type, 2007**

	Welfare	Health	Education	Religion	Benefit to the Community
<b>Prevalence</b>					
<b># of organizations using contracted fundraisers</b>	161	150	144	100	182
<b>% of organizations</b>	1.0%	2.7%	1.1%	0.3%	1.5%
<b>% cost per dollar raised by contract fundraisers</b>					
<b>Average cost (95% trimmed)</b>	28%	38%	32%	21%	39%
<b>25th Percentile</b>	8%	13%	9%	0%	9%
<b>50th Percentile</b>	20%	36%	25%	7%	32%
<b>75th Percentile</b>	51%	60%	54%	48%	69%
<b>90th Percentile</b>	69%	83%	87%	78%	91%
<b>95th Percentile</b>	92%	100%	100%	88%	185%

Please note: the “other” category was excluded due to only 8 usages

**Table 40 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by province, 2007**

	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland	Nova Scotia
<b>Prevalence</b>						
# of organizations using contracted fundraisers	90	110	32	13	9	16
% of organizations	1.04%	0.98%	0.71%	0.49%	0.78%	0.43%
<b>% cost per dollar raised by contract fundraisers</b>						
Average cost (95% trimmed)	31%	31%	25%	64%	27%	31%
25th Percentile	6%	6%	5%	10%	0%	2%
50th Percentile	20%	22%	17%	48%	20%	21%
75th Percentile	56%	59%	50%	84%	61%	56%
90th Percentile	82%	76%	63%	390%	N/A	106%
95th Percentile	112%	97%	192%	N/A	N/A	N/A

**Table 41 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by province, 2007 (continued)**

	Northwest Territories	Ontario	Prince Edward Island	Quebec	Saskatchewan	Yukon
<b>Prevalence</b>						
# of organizations using contracted fundraisers	2	322	5	105	40	1
% of organizations	1.64%	1.12%	0.89%	0.67%	0.91%	0.81%
<b>% cost per dollar raised by contract fundraisers</b>						
Average cost (95% trimmed)	N/A	37%	61%	26%	23%	N/A
25th Percentile	0%	10%	33%	2%	5%	N/A
50th Percentile	12%	30%	70%	20%	15%	N/A
75th Percentile	N/A	61%	80%	47%	46%	N/A
90th Percentile	N/A	87%	N/A	69%	65%	N/A
95th Percentile	N/A	107%	N/A	89%	90%	N/A

**Table 42 - Prevalence of contracted fundraiser usage and typical costs for contracted fundraisers, by presence of international programs, 2007**

	<b>International programs</b>	<b>No international programs</b>
<b>Prevalence</b>		
<b># of organizations using contracted fundraisers</b>	105	640
<b>% of organizations</b>	0.8%	0.9%
<b>% cost per dollar raised by contract fundraisers</b>		
<b>Average cost (95% trimmed)</b>	28%	33%
<b>25th Percentile</b>	1%	8%
<b>50th Percentile</b>	22%	26%
<b>75th Percentile</b>	54%	57%
<b>90th Percentile</b>	77%	83%
<b>95th Percentile</b>	88%	100%

**Table 43 – Net revenues and returns from contracted fundraisers, by revenues, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>% of revenue retained</b>
<b>Less than \$30,000</b>	0.4	0%	43%
<b>\$30,000 to \$99,999</b>	3.0	0%	73%
<b>\$100,000 to \$249,999</b>	3.7	1%	13%
<b>\$250,000 to \$499,999</b>	5.5	1%	68%
<b>\$500,000 to \$999,999</b>	15.2	2%	68%
<b>\$1,000,000 to \$9,999,999</b>	74.3	11%	67%
<b>\$10,000,000 or more</b>	580.6	85%	90%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

**Table 45 – Net revenues and returns from contracted fundraisers, by organization age, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>% of revenue retained</b>
<b>Less than 1 year</b>	1.3	0%	43%
<b>2 to 4 years</b>	127.3	20%	90%
<b>5 to 9 years</b>	142.0	22%	87%
<b>10 to 19 years</b>	292.3	46%	89%
<b>20 to 29 years</b>	63.2	10%	78%
<b>30 or more years</b>	9.3	1%	22%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

**Table 44 – Net revenues and returns from contracted fundraisers, by designation, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>% of revenue retained</b>
<b>Public Foundations</b>	190.7	28%	87%
<b>Private Foundations</b>	142.0	21%	100%
<b>Operating Charities</b>	349.9	51%	76%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

**Table 46 – Net revenues and returns from contracted fundraisers, by charity type, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>% of revenue retained</b>
<b>Welfare</b>	244.1	36%	93%
<b>Health</b>	94.0	14%	74%
<b>Education</b>	32.6	5%	83%
<b>Religion</b>	175.0	26%	90%
<b>Benefit to the Community</b>	136.6	20%	70%
<b>Other</b>	0.4	0%	50%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.



**Table 47 – Net revenues and returns from contracted fundraisers, by number of employees, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>Percentage of revenue retained</b>
<b>0</b>	352.3	52%	89%
<b>1 to 4</b>	162.7	24%	87%
<b>5 to 9</b>	24.4	4%	46%
<b>10 to 24</b>	29.5	4%	81%
<b>25 to 99</b>	69.8	10%	80%
<b>100 or more</b>	44.0	6%	69%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

**Table 48 – Net revenues and returns from contracted fundraisers, by province, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>Percentage of revenue retained</b>
<b>Alberta</b>	183.8	27%	93%
<b>British Columbia</b>	27.6	4%	79%
<b>Manitoba</b>	11.8	2%	85%
<b>New Brunswick</b>	0.9	0%	54%
<b>Newfoundland</b>	0.2	0%	47%
<b>Nova Scotia</b>	11.7	2%	88%
<b>Northwest Territories</b>	0.1	0%	99%
<b>Ontario</b>	425.2	62%	81%
<b>Prince Edward Island</b>	0.1	0%	27%
<b>Quebec</b>	17.2	3%	64%
<b>Saskatchewan</b>	4.1	1%	74%
<b>Yukon Territories</b>	0.0	0%	-38%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

**Table 49 – Net revenues and returns from contracted fundraisers, by presence of international programs, 2007**

	<b>5470 - Net revenues from contracted fundraisers (\$ millions)</b>	<b>% of total charitable revenue from contracted fundraisers</b>	<b>Percentage of revenue retained</b>
<b>No international programs</b>	274.9	40%	77%
<b>International programs</b>	407.7	60%	88%

Please note: Percentages have been rounded to the nearest whole number and due to this may appear to be zero. Numbers may not add up to 100% due to rounding.

### **Appendix 3 – Relevant definitions**

Source: Canada Revenue Agency. (2008). *Completing the registered charity information return*. Ottawa, Canada: Author.

#### **Accrual basis financial reporting:**

- Records revenue **earned** in the fiscal period, even if received after the end of the fiscal period.
- Records expenditures **incurred** in the fiscal period, even if paid after the end of the fiscal period (CRA, 2008, p.13).

#### **Cash basis financial reporting:**

- Records revenue or expenditures **actually received** or **paid** during the fiscal period. Any reports of donations/gifts received must be done by Cash method only (CRA, 2008, p.13).

#### **Charitable programs expenditures - total (Line 5000):**

- “Enter the part of the amount of line 4950 that represents expenditures for charitable programs. This includes all expenditures essential for the registered charity to carry out its charitable programs. This also includes salaries of those providing assistance... Also include any disbursements for supplies and equipment... Do not include any amounts reported on lines 5010, 5020, 5030, or 5040 on this line” (CRA, 2008, p.17).

#### **Charity inactive during the entire fiscal period (C1):**

- Charities that want to go through inactive periods during the fiscal year and keep their registered charity status have to file information returns (CRA, 2008, p.10).

#### **Contracted fundraisers (F2):**

- A registered charity may retain contracted fundraisers, which are individuals not employed by the registered charity that help solicit funds on the registered charity’s behalf.

“Enter the appropriate amounts on the following three lines:

- On line 5450, enter the gross amount collected by the fundraisers on behalf of the registered charity.
- On line 5460, enter the total of any amounts the registered charity paid directly to contracted fundraisers, plus any amounts that the contracted fundraisers retained before giving the balance of the funds to the registered charity.
- Line 5450 minus line 5460 represents the net fundraising revenue to the registered charity. Enter this amount on line 5470” (CRA, 2008, p.18-19).

**Eligible amount of tax-receipted gifts - total (Line 4500):**

“Enter the total eligible amount of gifts received by the registered charity during the fiscal period for which tax receipts were issued. Do not include gifts received from other registered charities” (CRA, 2008, p.15). **Management and administration expenditures - total (Line 5010):**

- “Enter the part of the amount of line 4950 that represents management and administrative expenditures. This includes all expenditures related to the overall management and administration of the registered charity” (CRA, 2008, p.17).

**Official donation receipt:**

- “Registered charities can issue official donation receipts to acknowledge gifts. An official donation is subject to particular requirements under the *Income Tax Regulations* including identification that it is an official receipt for income tax purposes. Note that registered charities issue other forms of receipts to acknowledge acceptance of services or items that are not gifts. These are not tax receipts and should be clearly distinguished from the tax receipts issued to acknowledge gifts” (CRA, 2008, p.29).

**Other gifts – total (Line 4530):**

- “Enter the total amount of all other gifts for which an official donation receipt was **not** issued. Also include gifts for which the registered charity did **not** issue tax receipts because it could not identify the donor, such as anonymous gifts, collection boxes, or loose collections” (CRA, 2008, p.15).

**Programs carried on outside Canada (C4):**

- “Registered charities can conduct charitable programs outside Canada if these are their own charitable programs. To carry on their programs abroad, registered charities can use employees or volunteers posted in other countries, or they can retain the services of an agent or contracted fundraiser or under an agency agreement, contracted, joint-venture, or similar arrangements provided that the registered charities exercise control and direction over the programs” (CRA, 2008, p.11).

**Revenue from fundraising - total (Line 4630):**

- “Enter the total amount of revenue from fundraising activities. Do not include revenue for which tax receipts were issued. Include the **gross** amounts the registered charity received from activities carried on by the registered charity as well as gross amounts received directly by contracted fundraisers” (CRA, 2008, p.16).

Appendix 4 –Form T3010A

	Canada Revenue Agency Agence du revenu du Canada	REGISTERED CHARITY INFORMATION RETURN																						
Section A – Identification																								
<ul style="list-style-type: none"> <li>To complete this form, you will need the guide called <i>Completing the Registered Charity Information Return</i>, T4033A.</li> <li>The <i>Privacy Act</i> protects personal information given on this form, which is kept in a personal information bank.</li> <li>Except for yes/no questions, if a question does not apply to your charity, please leave it blank.</li> </ul>		Please attach a bar code label here before you mail this return. If no label, enter: ↓ 1. Fiscal Period Ending <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; width: 25%;"></td> <td style="border-bottom: 1px solid black; width: 25%; text-align: center; font-size: 0.8em;">Year</td> <td style="border-bottom: 1px solid black; width: 25%; text-align: center; font-size: 0.8em;">Month</td> <td style="border-bottom: 1px solid black; width: 25%; text-align: center; font-size: 0.8em;">Day</td> </tr> </table> 2. BN/registration number <input style="width: 100%;" type="text"/>		Year	Month	Day																		
	Year	Month	Day																					
A1 Has the charity made any changes to its governing documents during the fiscal period (e.g., letters patent, articles of incorporation, constitution, trust, or by-laws)? (If yes, see the guide.) ..... <span style="float: right;">1500</span> <input type="checkbox"/> Yes <input type="checkbox"/> No																								
A2 Was the charity an internal division regulated by the governing documents of another charity (i.e., it had no governing documents establishing its independent existence)? If yes, what is the name and BN/registration number of the other charity? . . . . <span style="float: right;">1510</span> <input type="checkbox"/> Yes <input type="checkbox"/> No Name <input style="width: 80%;" type="text"/> BN/registration number (#####RR###)																								
A3 Was the charity linked in a subordinate way to a provincial, national, or international organization? If yes, what is the name of this organization and its BN/registration number (if applicable)? ..... <span style="float: right;">1540</span> <input type="checkbox"/> Yes <input type="checkbox"/> No Name <input style="width: 80%;" type="text"/> BN/registration number (#####RR###)																								
A4 Has the charity wound-up, dissolved, or terminated operations? (If yes, see the guide.) ..... <span style="float: right;">1570</span> <input type="checkbox"/> Yes <input type="checkbox"/> No																								
A5 Has the charity amalgamated, merged, or consolidated with another organization? (If yes, see the guide.) ..... <span style="float: right;">1580</span> <input type="checkbox"/> Yes <input type="checkbox"/> No																								
Section B – Directors/Trustees and Like Officials																								
B1 You must attach a list with the last name, first name, and initial of each director/trustee and like official, home address (including street number, street name, city, province or territory, and postal code), position in the charity, whether or not they were a director/trustee at the end of the fiscal period, telephone number, if they are at arm's length from all other members of the governing board and their date of birth. Only the <i>Public information</i> section on the worksheet is available to the public. The <i>Confidential information</i> section is for the CCRA's use only and remains confidential. Use the worksheet included in the guide or a sheet with the same information in the same format to enter this information, and attach it to this return. See the guide for an explanation of the term arm's length. Have you attached the list required above? ..... <span style="float: right;">1700</span> <input type="checkbox"/> Yes <input type="checkbox"/> No																								
Section C – Programs and General Information																								
C1 Was the charity inactive during the fiscal period? If yes, please explain why in the "Ongoing programs" space below. .... <span style="float: right;">1800</span> <input type="checkbox"/> Yes <input type="checkbox"/> No																								
C2 Describe how the charity carried out its charitable purposes during the fiscal period. Give detailed information so a reader can clearly understand what the charity actually did to fulfill its mandate. Describe the charity's ongoing programs and new programs in the spaces provided below. Do not attach additional sheets of paper or annual reports. Do not include a description of fundraising activities in this section. Grant-making charities should describe the types of organizations they support. Please number each program. (See the guide for instructions on how to describe your programs.)																								
Ongoing programs <table border="1" style="width: 100%; border-collapse: collapse; height: 100px;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>																								
New programs <table border="1" style="width: 100%; border-collapse: collapse; height: 100px;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>																								
C3 For programs carried on in Canada, check the appropriate box to show where the programs were carried on. <span style="float: left;">2000</span> <input type="checkbox"/> A single rural, city, or metropolitan area <span style="float: left;">2010</span> <input type="checkbox"/> Provincially or territorially <span style="float: left;">2020</span> <input type="checkbox"/> In more than one province or territory																								
T3010A E (05)	(Ce formulaire existe en français.)	Canada																						

**C4** Did the charity carry on programs, directly or indirectly, **outside** Canada? ..... **2100**  Yes  No  
 If yes, were any carried out:  
 • by employees or volunteers of the charity? ..... **2110**  Yes  No  
 • under agency agreement, contract, joint-venture, or similar arrangements? ..... **2120**  Yes  No  
 • through gifts to qualified donees? ..... **2130**  Yes  No  
 • by other means? ..... **2140**  Yes  No

**C5** For programs the charity managed directly, outside of Canada, list the countries or regions where programs were carried on. Do not include countries or regions where programs were managed by a qualified donee.  


**C6** Did the charity issue scholarships, bursaries, awards, prizes, or honoraria to an individual during the fiscal period? ..... **2300**  Yes  No

**C7** A charity may pursue political activities that are non-partisan, related to its charitable purposes, and limited in extent. During the fiscal period, did the charity carry out political activities or provide assistance to another organization to carry out political activities? (See the guide for information on political activities.) ..... **2400**  Yes  No

**C8** If the charity carried on fundraising activities, check all fundraising methods that it used during the fiscal period.

<b>2500</b> <input type="checkbox"/> Advertisements/posters/flyers/radio or TV commercials <b>2510</b> <input type="checkbox"/> Auctions <b>2520</b> <input type="checkbox"/> Bingo/casino nights <b>2530</b> <input type="checkbox"/> Collection plates/boxes <b>2540</b> <input type="checkbox"/> Door-to-door solicitation <b>2550</b> <input type="checkbox"/> Draws/lotteries	<b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts <b>2570</b> <input type="checkbox"/> Fundraising sales (e.g., cookies, chocolate) <b>2580</b> <input type="checkbox"/> Mail campaigns <b>2590</b> <input type="checkbox"/> Planned-giving programs <b>2600</b> <input type="checkbox"/> Targeted corporate donations/sponsorships <b>2610</b> <input type="checkbox"/> Targeted contacts	<b>2620</b> <input type="checkbox"/> Telephone solicitations <b>2630</b> <input type="checkbox"/> Tournaments/sporting events <b>2640</b> <input type="checkbox"/> Walk-a-thons/bike-a-thons (etc.) <b>2650</b> <input type="checkbox"/> Other <b>2660</b> Specify: _____
---	---	---

**C9** Did the charity use incentive-based compensation (e.g., bonuses, commissions, finder's fees, honoraria) for fundraisers? ..... **2700**  Yes  No  
 If yes, were these incentives paid to:  
 • contracted fundraisers? ..... **2710**  Yes  No  
 • staff or volunteers? ..... **2720**  Yes  No

**C10** Did the charity charge fees for, or otherwise receive regular revenue from goods, services, or the use of the charity's assets? ... **2800**  Yes  No

**C11** Did the charity make gifts to qualified donees? ..... **2900**  Yes  No  
 If yes, you **must** attach a list with the name of each qualified donee and its location, BN/registration number, the total amount of the gift for the fiscal period, the amount, if any, of specified gifts, and whether or not it is an associated charity. List the qualified donees in the order of the **total** amount of the gifts made, starting with the largest. Use the worksheet included in the guide or a sheet with the same information in the same format and attach it to this return.

**C12** If the charity received non-cash gifts (gifts in kind) for which it issued tax receipts, check all the types of gifts that apply.

<b>3000</b> <input type="checkbox"/> Artwork/wine/jewellery <b>3010</b> <input type="checkbox"/> Building materials <b>3020</b> <input type="checkbox"/> Clothing/furniture/food <b>3030</b> <input type="checkbox"/> Vehicles	<b>3040</b> <input type="checkbox"/> Cultural property <b>3050</b> <input type="checkbox"/> Ecological property <b>3060</b> <input type="checkbox"/> Machinery/equipment (including computers/software) <b>3070</b> <input type="checkbox"/> Hedge funds/life insurance policies	<b>3080</b> <input type="checkbox"/> Publicly-traded securities/mutual funds <b>3090</b> <input type="checkbox"/> Privately-held securities <b>3100</b> <input type="checkbox"/> Other <b>3110</b> Specify: _____
---	---	--

**Section D – Compensation**  
 Note: Compensation includes all forms of remuneration (e.g., salaries, fees, and honoraria) and benefits (e.g., personal use of a car or office space).

**D1** On average, how many permanent, full-time, compensated positions did the charity have in the fiscal period? ..... **3600**

**D2** For the five highest compensated positions indicate the number of positions in each of the following annual compensation categories. Include only those positions that are **permanent, full-time positions**.  
**3700**  \$1 – \$39,999    **3710**  \$40,000 – \$79,999    **3720**  \$80,000 – \$119,999    **3730**  \$120,000 and over

**D3** On average, how many part-time or part-year employees did the charity employ in the fiscal period? ..... **3800**

**D4** What was the total expenditure on compensation for part-time or part-year employees in the fiscal period? ..... **3850** \$  .00

**D5** Did the charity compensate any of its directors/trustees or like officials, during the fiscal period? ..... **3900**  Yes  No

**D6** Except for compensation, did the charity, directly or indirectly, transfer any part of its income or assets to individuals or organizations not at arm's length to the charity? ..... **3950**  Yes  No

**Section E – Financial Information**

**E1** Was the financial information reported below prepared on an accrual or cash basis?  4020  Accrual  Cash

**E2** Please show figures to the nearest single dollar. Do not show cents. See the guide for an explanation of the terms.

Assets		Liabilities	
Cash, bank accounts, and short-term investments	4100 .00	Accounts payable and accrued liabilities	4300 .00
Amounts receivable from non-arm's length parties	4110 .00	Deferred revenue	4310 .00
Amounts receivable from all others	4120 .00	Amounts owing to non-arm's length parties	4320 .00
Investments in non-arm's length parties	4130 .00	Other liabilities	4330 .00
Long-term investments	4140 .00	<b>Total liabilities (add lines 4300 to 4330)</b>	<b>4350 .00</b>
Inventories	4150 .00		
Capital assets (at cost or fair market value)	4160 .00		
Other assets	4170 .00		
<b>Total assets (add lines 4100 to 4170)</b>	<b>4200 .00</b>	Amount included in lines 4150, 4160, and 4170 not used in charitable programs	4250 .00

**E3** Please show figures to the nearest single dollar. Do not show cents. See the guide for an explanation of the terms.

Revenue			
Total eligible amount of tax-receipted gifts			4500 .00
Total amount received from other registered charities			4510 .00
Total specified gifts included in line 4510	4520 .00		
Total enduring property included in line 4510 (See the guide.)	4525 .00		
<b>Total other gifts</b>			<b>4530 .00</b>
Revenue from federal government	4540 .00		
Revenue from provincial/territorial governments	4550 .00		
Revenue from municipal/regional governments	4560 .00		
<b>Total revenue from government (add lines 4540, 4550, and 4560)</b>			<b>4570 .00</b>
Interest and investment income			4580 .00
Proceeds from disposition of assets	gross 4590 .00	net	4600 .00
Rental income (land and buildings)			4610 .00
Memberships, dues, and association fees (non tax-receipted)			4620 .00
<b>Total revenue from fundraising</b>			<b>4630 .00</b>
Total revenue from sale of goods and services (except to government)			4640 .00
Other revenue			4650 .00
<b>Total revenue (add lines 4500, 4510, 4530, 4570, 4580, and 4600 to 4650)</b>			<b>4700 .00</b>
Expenditures (Enter all expenditures, whether or not on charitable programs)			
Advertising and promotion			4800 .00
Travel and vehicle			4810 .00
Interest and bank charges			4820 .00
Licences, memberships, and dues			4830 .00
Office supplies and expenses			4840 .00
Occupancy costs			4850 .00
Professional and consulting fees			4860 .00
Education and training for staff and volunteers			4870 .00
Salaries, wages, benefits, and honoraria			4880 .00
Donated and purchased supplies and assets expensed for the fiscal period			4890 .00
Amortization of capitalized assets			4900 .00
Research grants and scholarships as part of charitable programs			4910 .00
Other expenditures			4920 .00
<b>Total expenditures before gifts to qualified donees (add lines 4800 to 4920)</b>			<b>4950 .00</b>
Total charitable programs expenditures included in line 4950		5000 .00	
Total management and administration expenditures included in line 4950		5010 .00	
Total fundraising expenditures included in line 4950		5020 .00	
Total political activity expenditures included in line 4950		5030 .00	
Total other expenditures included in line 4950		5040 .00	
Total gifts to qualified donees excluding enduring property			5050 .00
Total enduring property transferred to qualified donees (See the guide.)			5060 .00
Total specified gifts to qualified donees (See the guide.)			5070 .00
<b>Total expenditures (add lines 4950, 5050, 5060 and 5070)</b>			<b>5100 .00</b>

**Section F – Other Required Information**

<b>F1</b>	What were the total expenditures on programs outside Canada during the fiscal period, excluding gifts to qualified donees? . . . .	<b>5400</b>	\$	.00
<b>F2</b>	If the charity retained contracted fundraiser(s), enter:			
	a. the gross revenues collected by the fundraiser(s) on behalf of the charity . . . . .	<b>5450</b>	\$	.00
	b. the amounts paid to and/or retained by the fundraiser(s) . . . . .	<b>5460</b>	\$	.00
	c. the net fundraising revenue received by the charity (line 5450 minus line 5460) . . . . .	<b>5470</b>	\$	.00
<b>F3</b>	If the charity has written permission to accumulate property, enter:			
	• the amount accumulated for the fiscal period, including income earned for the fiscal period on previously accumulated funds . . . . .	<b>5500</b>	\$	.00
	• the amount disbursed for the fiscal period for the specified purpose we have granted permission for . . . . .	<b>5510</b>	\$	.00
	• the amount deemed to be a tax-receipted gift for the fiscal period . . . . .	<b>5520</b>	\$	.00
<b>F4</b>	Of the tax-receipted gifts received by the charity for the fiscal period, enter:			
	• the total eligible amount of tax-receipted non-cash gifts (gifts in kind) . . . . .	<b>5600</b>	\$	
	• the total eligible amount of tax-receipted tuition fees . . . . .	<b>5610</b>	\$	
	• the total eligible amount of tax-receipted enduring property . . . . .	<b>5640</b>	\$	.00
<b>F5</b>	Enter the amount, if any, of enduring property spent in the fiscal period. (See the guide.) . . . . .	<b>5710</b>	\$	.00
<b>F6</b>	Enter the capital gains from the disposition of enduring property in the fiscal period. (See the guide.) . . . . .	<b>5720</b>	\$	.00
<b>F7</b>	Is the charity claiming an amount that is less than the maximum capital gains reduction? (See the guide.) . . . . .	<b>5730</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	If yes, enter the amount from line 11 of form T1259. (See the guide.) . . . . .	<b>5740</b>	\$	.00
<b>F8</b>	If the charity is taking a special reduction, which we have approved, to its disbursement quota, enter the special reduction amount for the fiscal period. . . . .	<b>5750</b>	\$	.00
<b>F9</b>	Did the charity acquire a non-qualifying security or allow a donor to use any of the charity's property under the circumstances described in the guide during the fiscal period? . . . . .	<b>5800</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>F10</b>	Indicate the average value of property not used for charitable activities or administration during:			
	• the 24 months before the beginning of the fiscal period . . . . .	<b>5900</b>	\$	.00
	• the 24 months before the end of the fiscal period . . . . .	<b>5910</b>	\$	.00

**Section G – For Foundations Only**

Note: See the guide for an explanation of the terms and requirements of this section.

<b>G1</b>	In the fiscal period, did the foundation acquire control of a share-capital or for-profit corporation? . . . . .	<b>6000</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>G2</b>	Did the foundation incur debts at any time during the fiscal period other than for current operating expenses, in purchasing or selling investments, or in administering charitable programs? . . . . .	<b>6100</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>G3</b>	For private foundations only: At any time during the fiscal period, did the foundation hold any shares, rights to acquire such shares, or debts owing to it that meet the definition of a non-qualified investment? . . . . .	<b>6150</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section H – Certification**

**H1** To be completed by a director/trustee or like official 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 attachments is, to the best of my knowledge, correct, complete, and current.

Name (please print) \_\_\_\_\_ Position in charity \_\_\_\_\_  
Signature \_\_\_\_\_ Date signed \_\_\_\_\_

**Section I – Confidential Data**

**I1** Physical location (address) of the charity (Do not use rural route or post office box numbers.)

Number, street, apt. no., or lot and concession no. \_\_\_\_\_  
City \_\_\_\_\_  
Province or territory and postal code \_\_\_\_\_ Postal code: \_\_\_\_\_

**I2** Location of the charity's books and records

Number, street, apt. no., or lot and concession no. \_\_\_\_\_  
City \_\_\_\_\_  
Province or territory and postal code \_\_\_\_\_ Postal code: \_\_\_\_\_

**I3** Name and address of the person 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 \_\_\_\_\_ Postal code: \_\_\_\_\_  
Phone number ( ) \_\_\_\_\_ Fax number ( ) \_\_\_\_\_