

# DONORS NEED BETTER ACCESS



## *Access to Information Review:*

*Suggestions to improve access to information on Canadian charities.*

*Canada lags behind top standards in Australia, the UK and the US.*

*Stop redactions.*

*Charity Intelligence Canada*

July 30, 2021

## Submission for Access to Information Review

Dear Minister Duclos,

Thank you for your open call for ideas on how to improve transparency in Canada. You are busy and your department has many lengthy reports to read, so we'll be brief.

We ask you to review the Charities Directorate's current practices about not posting charities' financial statements on its website. All Canadian charities are public organizations that exist to provide a public benefit. There is growing public interest and more questions about how charities operate. A charity's financial reports are public documents that Canadians should have a right to access, quickly. Bill C-58's mandate called for federal government agencies to proactively post information in the public interest. We believe the lack of access to charity financial statements is just an oversight which you can fix easily.

### **Lagging behind, for years**

Canada lags the United Kingdom, the United States and Australia in proactively posting a charity's financial report. In these countries, on the charity regulator's website, full dockets of files are publicly accessible for download (see [Appendix 1](#) for examples of these website pages). Anyone with internet access can get these files. It is a simple click, download, and one instantly has a charity's financial reports.

But in Canada, the Charities Directorate does not post these files. Instead, one must submit a request for information.

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This wastes time and money. In our experience, requests for information in 2019 were partially received five to six months later, and in 2020 requests were partially received 11 months later (noting that covid shutdowns likely caused delays). These response times exceed the stated goal of 30 days. And this unnecessary gatekeeping costs over \$500 per request.

### **Financial statements are critical for due diligence**

Donors and governments need the information in a charity's financial statements for their due diligence to review before they give away money. This is a critical need; a charity's financial report has important information that is not often disclosed anywhere else.

### **3 recent examples**

- WE Charity's breach of its bank covenants and paying the Kielburgers' private business.
- Jewish National Fund of Canada received notice that it is not complying with the Charities Directorate rules.
- Toronto's Roman Catholic Archdiocese owns property valued at \$940 million, not \$2 (a toonie) as it reports in its T3010 annual filing.

The Charities Directorate's website needs to post the financial statements in addition to the current annual returns, the T3010 filing. A charity's audited statements are the gold standard of financial transparency. They are prepared by independent and impartial professionals with far fewer errors than the T3010s. And the audited reports disclose comprehensive details about a charity.

The annual return has different information that complements, rather than substitutes for, the financial statements.

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*"Open, transparent and trustworthy information for Canadians in a digital world"*

*The purpose of the ATI Review*

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## **There's a simple fix**

The Charities Directorate digitally receives a charity's annual filing and financial statements. Canadian charities upload these files. The Charities Directorate can easily add a link to download the financial statements. This simple change would improve Canada's transparency to the top standards of the UK, the US and Australia. Canadians deserve nothing less.

## **Stop all redactions**

Sir, the US, the UK and Australia regulators recognize that charities are public organizations. These countries see that a charity's financial reports are public documents. They post the financial statements without any redactions.

But in Canada, the redaction pen is thick and getting thicker. Critical information that the public has a right to know is blacked out. It redacts information that is neither private nor in need of privacy protection (see [Appendix 2](#)). This includes:

- the auditor firm's name,
- the names of other organizations a charity controls or has related business with, and
- even the names of the other charities it gives donations to.

Transparency is heading in the wrong direction. Comparing the financial statements we received through requests for information in prior years, in 2021 there are more redactions than ever before. Financial notes that used to be disclosed, are now redacted (see [Appendix 3](#)).

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Here again you can fix this. You can confirm that all Canadian registered charities are public organizations. As such, these financial statements are public documents. And the redaction can stop; no part of a charity's financial statements should be considered private information that would require redaction.

We hope you review and use your powers to quickly correct these deficiencies in Canada's transparency. Bill C-58 requires federal government agencies to proactively publish information that is in the public interest and, clearly, Canadian charities are in the public interest. Charities are public organizations, and their financial reports are public records that fall under the mandate of Bill C-58.

The Charities Directorate's current practice falls short of Bill C-58 and the better procedures of its peers in the UK, US, and Australia. With today's digital technologies, this shortcoming is easy to fix. We hope you will.

We are available to answer any questions or provide additional information.

On behalf of Charity Intelligence,

Sincerely,

A handwritten signature in black ink that reads "Kate." with a period at the end. The signature is written in a cursive style.

Kate Bahen, CFA  
Managing Director  
Charity Intelligence Canada  
kbahen@charityintelligence.ca  
Charity Registration Number 80340 7956 RR0001

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# APPENDICES

1

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## **Top standards.**

Pages 7 - 10

Examples of webpage screenshots with links that show how charity regulators in Australia, the UK and the US post a charity's financial statements.

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2

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## **Redaction goes too far.**

Pages 11 - 14

Recent examples of information redacted: the audit firm's name, controlled and related entities, and who fundraising charities give money to.

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3

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## **Redaction is getting worse**

Pages 15 - 19

Recent redactions compared with prior years, and other redactions to note.

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# APPENDIX 1

## Top standards

Australian Charities and Not-for-Profit Commission, using Movember example.

UK Charities Commission, using Free the Children UK example

New York Attorney General, using WE Charity example

# AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION

“Each listing on the Charity Register shows details about a charity and its purposes, the names of the people involved in running the charity, **as well as financial information and annual reporting**. It also notes if the ACNC has taken any action against the charity for not complying with certain obligations.”

Using the **Australian charity, Movember**, as an example (of which Movember Canada is a ‘branch plant’, its audited financial statements are posted (highlighted in yellow).

Home » Search the ACNC Charity Register » The Movember Group Pty Limited As Trustee For The Movember Foundation

## THE MOVEMBER GROUP PTY LIMITED AS TRUSTEE FOR THE MOVEMBER FOUNDATION

Will my donation be tax deductible? [Check the ABR for DGR status](#)

✔ Charity is registered    ✔ Charity reporting is up to date

OVERVIEW    FINANCIALS & DOCUMENTS    PEOPLE    HISTORY

### Annual reporting

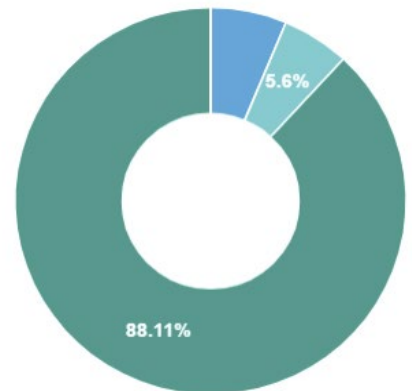
TITLE	DUE DATE	DATE RECEIVED	DOWNLOAD
Financial Report 2021	31 October 2022	Pending	—
Annual Information Statement 2021	31 October 2022	Not yet submitted	—
Financial Report 2020	31 October 2021	Not yet submitted	—
Annual Information Statement 2020	31 October 2021	Not yet submitted	—
Financial Report 2019	31 October 2020	30 October 2020	<a href="#">Download</a>
Annual Information Statement 2019	31 October 2020	30 October 2020	<a href="#">View AIS</a>
Financial Report 2018	31 October 2019	30 September 2019	<a href="#">Download</a>
Annual Information Statement 2018	31 October 2019	30 September 2019	<a href="#">View AIS</a>
Financial Report 2017	31 October 2018	14 September 2018	<a href="#">Download</a>
Annual Information Statement 2017	31 October 2018	14 September 2018	<a href="#">View AIS</a>

### Financial overview

Financial information from the latest AIS.

#### Income ?

Total income \$36,696,097.00






# UK CHARITIES COMMISSION


Here is how [UK Charity Commission for England and Wales](#) makes a charity's financial reports publicly available on its portal.

Using the example of the Canadian-based WE Charity's UK chapter, Free the Children UK, the audited financial statements for many years are posted here (highlighted in yellow).


Also, like ACNC, it shows a useful timestamp with the date when the filing was received and whether this is late or on time.


CHARITY COMMISSION  
FOR ENGLAND AND WALES
English [Cymraeg](#)

[Log in to digital service](#)

About the register of charities > Search results
Search 

FREE THE CHILDREN UK


Charity reporting is up to date (on time)

Charity number: 1138645

- [Charity overview](#)
- [What, who, how, where](#)
- [Governance](#)
- [Trustees](#)
- [Financial history](#)
- [Assets and liabilities](#)
- [Accounts and annual returns](#)

This table shows the charity's record of submitting annual returns, accounts and trustees' annual report (TAR) for the last five financial periods.

Title	Reporting year	Date received	Received	Download
Annual return	31 August 2020	10 June 2021	On time	
Accounts and TAR	31 August 2020	10 June 2021	On time	<a href="#">Download</a>
Annual return	31 August 2019	17 April 2020	On time	
Accounts and TAR	31 August 2019	17 April 2020	On time	<a href="#">Download</a>

# US STATE BY STATE

Relative to Australian and the UK, the US approach is less than optimal. In the US, each state posts the information for registered charities. A national registry is better since it saves the additional bother of finding out which state a charity is registered in. A national charity registry is a 'one-stop-shop' and easier.

It's also better to have the financial statements as a separate link rather than combined in the annual return file.

For the example of the [US website](#), [WE Charity](#) is registered in New York State. Its audited financial statements are included with its annual return posted on the New York State Office of the Attorney General.

The screenshot shows the CHARITIES.NYS.COM website. The header includes the site name and the New York State Office of the Attorney General logo. A navigation bar contains links for Home, Charities, Trusts & Estates, Donors, and Forms. A sidebar on the left lists various resources with checkmarks, including 'About the Charities Bureau', 'Complaint Form', 'FAQs', 'Guides & Publications', 'Helpful Websites', 'Pennies for Charity', 'Search the Registry', 'Statutes & Regulations', 'Online Seminars', and 'Contact Us'. The main content area is titled 'Charities Search Results' and features a search input field, a 'New Search' button, and a 'More Options' link. Below the search bar, the search criteria are displayed as 'Name Containing 'we charity' and Registrant Type = 'ALL''. The results show 'One item found.1' in a table with columns for Organization Name, NY Reg#, EIN, Registrant Type, City, and State. The first entry is 'WE Charity' (circled in yellow), with NY Reg# 06-46-09, EIN 161533544, Registrant Type NFP, and City WILLIAMSVILLE.

Organization Name	NY Reg#	EIN	Registrant Type	City	State
<a href="#">WE Charity</a> <small>Click on the name of an organization listed below to access the organization's registration status and a list of filings submitted to the Charities Bureau and to view filings submitted since November 2008.</small>	06-46-09	161533544	NFP	WILLIAMSVILLE	

## APPENDIX 2

Redaction goes too far.

*Examples of important public information that is redacted.*

Audit firm's name

Controlled and related entities

Which charities fundraising charities grant to

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# AUDITOR'S NAME

Universally, the name of the auditor is redacted.

Accounting rules are more nuanced than people may know. Auditing requires judgement. Some charities may pay a premium for a Big Four firm or instead hire a smaller partnership.

Donors have a right to know whose judgement and which audit firm their support pays for.



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## Independent Auditor's Report

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To the Directors of Ontario Federation for Cerebral Palsy

### Qualified Opinion

We have audited the accompanying financial statements of Ontario Federation for Cerebral Palsy (the "Organization"), which comprise the statement of financial position as at August 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at August 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations and bequests, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to donations and bequests, excess of revenues over expenditures and cash flows from operations for the year ended August 31, 2019, current assets as at August 31, 2019 and net assets as at September 1, 2018 and August 31, 2019. The predecessor auditor's opinion on the financial statements for the year ended August 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

As discussed in Note 1(k) to the financial statements, the Organization accounts for its beneficial interest in Clothing Pick-Up for Cerebral Palsy Trust using the cost method of accounting instead of the equity or consolidation method, which is a departure from Canadian accounting standards for not-for-profit organizations. This change in accounting policy is the result of a decision taken by management at September 1, 2018 which resulted in a restatement of the prior year's figures. The financial statement effects of the departure have not been determined as management did not provide us with the information necessary to quantify the effects, if any, of the departure.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Emphasis of Matter - Restated Comparative Information

The financial statements for the year ended August 31, 2018, excluding the adjustments that were applied to restate certain comparative information (Note 2) were audited by another auditor who expressed a qualified opinion on those financial statements on December 19, 2018 for reasons described in the Basis for Qualified Opinion section of our report relating only to the scope limitation on revenue from donations and bequests.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



# CONTROLLED AND RELATED ENTITIES

Some charities are multi-million-dollar organizations with highly complex structures, a corporate-like network of controlled ‘subsidiaries’.

As an example, the unknown auditor of Archdiocese of Toronto, Toronto’s conglomerate of Catholic churches, states that it effectively controls other charities. But the redactor chooses to black-out the names of these other entities.

The names of these controlled and related corporations are needed to get a full picture of a charity’s operations.

## Roman Catholic Episcopal Corporation for the Diocese of Toronto, in Canada

Notes to Financial Statements  
December 31, 2020

### Basis of preparation

The financial statements of the Corporation include parish and diocesan funds and have been prepared on a going concern basis. The Diocesan Funds sector accounts are maintained at the Chancery Office, while the Parish Funds sector accounts are maintained in the parishes. Each of the 231 parishes is required to submit to the Chancery Office semi-annual reports of receipts and payments and assets and liabilities.

### Controlled entities and significantly influenced entities

The Corporation effectively controls, due to its right to appoint the majority of the voting members of other legal entities’ Boards of Directors, the following entities: Catholic Cemeteries & Funeral Services – Archdiocese of Toronto, Catholic Register, St. Augustine’s Seminary of Toronto, ShareLife, [REDACTED]

[REDACTED] St. Mary’s Senior Citizens’ Residence Oshawa, [REDACTED]

[REDACTED] Redemptoris Mater Seminary, St. Michael’s Choir School, [REDACTED]

[REDACTED]. These entities have not been consolidated in the financial statements of the Corporation nor are the financial activities disclosed, since separate audited financial statements are produced for each entity and the nature of operations of the individual entities varies. Therefore, consolidated financial statements would not provide additional meaningful information that is not already available to the users.

The Corporation effectively has significant influence over Shepherd’s Trust.

# DONEES REDACTED

Fondation Tremblant 24H holds a large fundraiser to raise money it then gives to other charities.

Here the redactor has blacked out one charity that received \$1.7 million of the money raised in F2018 and F2019.

Donors who support United Way/ Centraide or fundraising charities have a right to know which charities ultimately receive the money and how much.

## FONDATION 24H TREMBLANT

Notes afférentes aux états financiers (suite)

Exercice clos le 30 juin 2019

### 9. Dons remis par la Fondation

	2019	2018
Fondation Tremblant	455 000 \$	375 000 \$
[REDACTED]	700 000	1 000 000
Fondation Charles-Bruneau	1 800 000	2 500 000
Fondation Simple Plan	—	150 000
Centre de Pédiatrie	225 000	125 000
Fondation Evenko	40 000	—
	<b>3 200 000 \$</b>	<b>4 350 000 \$</b>

## APPENDIX 3

Redacting is getting worse.

More redactions than before, example  
Fondation Tremblant.

More redactions also at Shriners's  
Hospital for Children.

Other notable redactions. WE Charity and  
Shine Through the Rain Foundation.

# MORE REDACTIONS THAN BEFORE

The redaction is getting worse, despite Bill C-58's goals to enhance accountability and transparency in order to promote a more open society.

Using Fondation Tremblant 24H again as an example, we see more black outs than before. In the F2019 financial statements, the redactor blacked out this information where it was provided in F2017.

## FONDATION 24H TREMBLANT

Notes afférentes aux états financiers (suite)

Exercice clos le 30 juin 2019

### 9. Dons remis par la Fondation

	2019	2018
Fondation Tremblant	455 000 \$	375 000 \$
[REDACTED]	700 000	1 000 000
Fondation Charles-Bruneau	1 800 000	2 500 000
Fondation Simple Plan	–	150 000
Centre de Pédiatrie	225 000	125 000
Fondation Evenko	40 000	–
	<b>3 200 000 \$</b>	<b>4 350 000 \$</b>

## FONDATION 24H TREMBLANT

Notes afférentes aux états financiers (suite)

Exercice clos le 30 juin 2017

### 9. Dons remis par la Fondation

	2017	2016
Fondation Tremblant	225 000 \$	181 875 \$
La Fondation des Sénateurs	455 000	363 750
Fondation Charles-Bruneau	1 020 000	909 375
Fondation Martin Matte	–	10 000
Fondation Simple Plan	25 000	75 000
	<b>1 725 000 \$</b>	<b>1 540 000 \$</b>



# MORE REDACTIONS cont.

Shriners Hospitals for Children is a large, Montreal-based charity that receives \$15.2 million in donations.

In the most recent financial statements, the redactor blacks out the related party transactions – money received from Shriner’s Headquarters.

In 2017 the redactor did not black out the related party transactions.

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**SHRINERS HOSPITALS FOR CHILDREN  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

	2018	2017
	\$	\$
<b>Contributions</b>		
Allocations from ██████████	181,555	3,325,367
Annual dues	61,496	-
Bequests	867,348	2,958,335
Donations	3,027,233	1,747,139
Donations - deferred contributions	2,890,310	2,824,579
██████████ revenues	24,100	18,392
Rental income	8,194,941	2,380,211
	<b>15,246,983</b>	<b>13,254,023</b>

6

**SHRINERS HOSPITALS FOR CHILDREN  
STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	2017	2016
	\$	\$
<b>Contributions</b>		
Allocations from Shriners Headquarters	3,325,367	8,574,666
Annual dues	-	67,246
Bequests	2,958,335	5,330,993
Donations	1,747,139	1,357,663
Donations - deferred contributions	2,824,579	2,783,960
McGill Research Chair revenues	18,392	120,277
Rental income	2,380,211	-
	<b>13,254,023</b>	<b>18,234,805</b>

# OTHER RECENT REDACTIONS

The redactor chose to black out which real estate properties WE Charity re-financed in F2020.

## WE CHARITY NOTES TO NON-CONSOLIDATED FINANCIAL STATEMENTS AUGUST 31, 2020

### 11 BANK LOANS

	2020	2019
Non-revolving term facility bearing interest at 3.43% per annum, repayable in monthly blended payments of \$29,118, maturing October 30, 2020 (note a)	\$ 4,213,212	\$ 4,330,204
Non-revolving term facility bearing interest at 4.15% per annum, repayable in monthly blended payments of \$13,506, maturing December 19, 2022 (note a)	2,033,349	2,078,017
Non-revolving term facility bearing interest at bank prime plus 0.75% per annum, repayable in monthly blended payments of \$39,332, maturing May 28, 2021 (note a)	4,606,680	4,882,004
	<b>10,853,241</b>	11,290,225
Less: Amounts payable within one year (note a)	<b>(10,853,241)</b>	(5,162,835)
	<b>\$ -</b>	<b>\$ 6,127,390</b>

a) Subsequent to year end, the organization announced that it will wind down its Canadian operations (note 18). Per the agreement signed with the bank dated Oct 22, 2020, all the above bank loans should be repaid by March 31, 2021. Accordingly, the outstanding principle has been included in amounts payable within one year.

The facilities are secured by the following:

a) General security agreement constituting a first ranking security interest in all properties of the organization;

b) Collateral mortgage in the amount of \$10,150,000, constituting a first fixed charge on the real property located at [REDACTED] As at August 31, 2020, the carrying value of the property amounted to \$28,556,493.

New in 2020 ? c) Collateral mortgage in the amount of \$5,750,000, constituting a first fixed charge on the real property located at [REDACTED] As at August 31, 2020, the carrying value of the property amounted to \$4,332,213.

Interest incurred on the above facilities for the year amounted to \$423,654 (2019 - \$312,694) and has been included as a component of interest on long-term debt in the non-consolidated statement of operations.

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## OTHER RECENT REDACTIONS

We received many donor requests to analyse [Shine Through The Rain Foundation](#), a Newmarket, Ontario-based charity that fundraises to help cancer survivors.

The redactor chose to black out critical information people have a right to know. Below, the red outlined box highlights the text that was redacted.

Shine Through The Rain Foundation received notice in 2017 that its charity status would be revoked following a CRA audit. In 2020, management is still working on complying with CRA rules.

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### SHINE THROUGH THE RAIN FOUNDATION

#### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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#### NATURE OF OPERATIONS

Shine Through the Rain Foundation (the "Organization") was originally incorporated as Cancer Recovery Foundation of Canada under the Canada Corporations Act by supplementary Letters Patent without share capital and received their certificate of continuance under the Canada Not-For-Profit Corporations Act on June 11, 2014. Effective November 7, 2016, the Organization received their certificate of amendment to operate as Shine Through the Rain Foundation. The Organization is a registered charity under the Income Tax Act of Canada and accordingly is exempt from income taxes.

The mission of the Organization is to help those who are affected by life threatening illnesses by providing guidance, support, and financial aid to those in need.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

##### Going Concern

As a result of an audit performed by the Canada Revenue Agency (CRA) in February 2016, management was given notice regarding instances of non-compliance with CRA regulations which has resulted in the CRA submitting a letter in February 2017 indicating its intention to revoke the Organization's charitable status. The potential impact of revocation includes, among other things, the inability of the Organization to issue official donation receipts, the transfer of all remaining assets to an eligible donee, and/or the assessment of revocation tax and penalties. Management is actively taking action to resolve the issues identified resulting from the CRA audit and, with the support of legal counsel, is seeking a request of continuance with conditions in their response to the CRA letter of intent.

The Organization's ability to continue operations as a going concern is dependent on a successful response to management's request for continuance by the CRA.

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## OTHER RECENT REDACTIONS

*Another example found and added August 16, 2021*

[Focus Humanitarian Assistance Canada](#) is an international aid charity that receives over \$5 million in donations of which \$4.2 million goes to the private Swiss Aga Khan Foundation. The CRA redacts this information.

The destination of donations is reported on Focus Humanitarian Assistance Canada's T3010 annual filing. This is unnecessary redaction that goes too far.

## FOCUS HUMANITARIAN ASSISTANCE CANADA

Notes to Financial Statements

Year ended December 31, 2018

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Focus Humanitarian Assistance Canada (the "Organization") was incorporated on April 22, 1994 under the Canada Corporations Act as a corporation without share capital, and was continued under the Canada Not-for-profit Corporations Act on August 5, 2014, and is registered as a charitable organization under the Income Tax Act (Canada). Accordingly, the Organization is not subject to income taxes and is able to issue donations receipts for income tax purposes.

The Organization is part of an international group of agencies established in Europe, North America and South and Central Asia, to complement and facilitate the provision of emergency relief, principally in the developing world. It helps people in need reduce their dependence on humanitarian aid and facilitates their transition to sustainable self-reliant long-term development. The Organization has entered into memoranda of agreement with [REDACTED] and [REDACTED] to respond collaboratively to international humanitarian emergencies and other charitable activities through these agencies. The Organization is affiliated with the [REDACTED]), a group of institutions working to improve opportunities and living conditions for people of all faiths and origins, in specific regions of the developing world.

Charity Intelligence Canada



Be Informed. Give Intelligently. Have Impact.

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