



Top Ten Compliance Issues for Canadian Registered Charities with Mark Blumberg - The 2026 Edition

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Introduction

- Legal information not legal advice
- Views expressed are my own
- Questions during and at end
- Logistics and timing

Charity Law Basics

- Registered charities are regulated by Charities Directorate of the Canada Revenue Agency (CRA)
- Registered charities fall under both federal and provincial jurisdiction
- Non-profits and charities are both tax exempt
- Income Tax Act – concept of “registered charity” can issue “official donation receipt” with income tax savings for donor
- Benefits and restrictions on registered charities

Variety of Charities

- Every registered charity is different:
 - Governing Documents and purposes
 - Areas of charitable work
 - Risk tolerance
 - Public profile
 - Donors and level of government support
 - Independent vs. affiliated
 - Resources
 - Values and knowledge
 - History (including regulatory issues)

Top Legal Compliance Concerns for Canadian Registered Charities

1. Failure to File T3010

- Canadian registered charities must file their T3010 Registered Charity Information Return every year
- Within six months of the end of the charity's fiscal period
- You can file T3010 online with MyBA system or download form from:

www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html

See www.CharityData.ca for T3010 information on charities, director search, filtering charities based on financial information, etc.

- Beginning on January 1, 2027, CRA is indicating that all T3010 will need to be filed online

Why File T3010

- Legally required
- Only uniform way to compare Canadian charities
- Advertisement for charity
- Important for transparency of charity
- Only beginning of transparency (website, annual report, newsletters, e-mail lists, etc.)

Consequences for Failing to File

- Revocation of charitable status within months
- Cannot issue receipts
- Lose benefits of registered status
- Revocation tax if not re-registered within 1 year
- May not be able to re-register particularly for older organizations
- \$500 penalty

2. Mistakes with T3010

- T3010 must be the correct form, accurate and complete including schedules and financial statements otherwise may be returned or considered incomplete
- Lots of help on internet with T3010
- Filling online with MyBA, will reduce CRA clerical errors, speed up information being available online and is becoming mandatory
- 2012 Federal Budget – CRA can suspend charity for incomplete T3010
- Even ‘minor typos’ on T3010 can result in CRA review and possibly audit and if audit issues and review may not be limited to T3010 only

Problems with T3010

- Using wrong form
- Not providing all information
- Not providing accurate information
- Not providing all schedules
- Not providing full financial statements
- Not providing date of birth of directors

Complete T3010 – Part 1

- Form T3010, Registered Charity Information Return
- if applicable—Schedule 1, Foundations
- if applicable—Schedule 2, Activities outside Canada
- if applicable—Schedule 3, Compensation
- if applicable—Schedule 4, Confidential data
- if applicable—Schedule 5, Non-cash gifts
- if applicable—Schedule 6, Detailed financial information
- if applicable—Schedule 8, Disbursement Quota

Complete T3010 – Part 2

- a copy of the charity's own financial statements, including notes to the financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet, with all the required information
- if applicable—Form T1236, Qualified donees worksheet / Amounts provided to other organizations
- if applicable—Form T2081, Excess Corporate Holdings Worksheet for Private Foundations
- if applicable—Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees)

3. Incorrect Receipts

- Charities are not required to issue official donation receipts (“receipts”)
- But if they do issue receipts, the receipts must be correct
- Some receipts:
 - Lack required information
 - Include improper fair market value (FMV)
 - Are issued when there is not a gift under the *Income Tax Act* (Canada)

Why Receipt?

- Can offset federal and provincial income tax
 - Exact amount depends on which province, which marginal bracket a person is in that year and the type of property (*e.g. appreciated marketable securities*)
- Can carry forward for next five years
- Can donate up to 75% of your net income each year

Does a Charity Have to Issue Receipts?

- No
- But make donors aware of policies (minimum donations, when receipts will or will not be issued, gift acceptance policies, etc.)
- Individuals require “official donation receipt” to reduce personal income tax when they file their personal return each year so let them know if no receipt will be issued
- If in doubt, DON'T RECEIPT

Mandatory Elements of Receipts

- For gifts of cash: (Regulation 3501 of the *Income Tax Act*)
 - A statement that it is an official receipt for income tax purposes
 - The name and address of the charity as on file with the CRA
 - The charity's registration number
 - The serial number of the receipt
 - The place or locality where the receipt was issued
 - The day or year the donation was received

Mandatory Elements of Receipts (cont'd)

- The day on which the receipt was issued if it differs from the day of donation
- The full name and address of the donor
- The amount of the gift
- The value and description of any advantage received by the donor
- The signature of an individual authorized by the charity to acknowledge donations, and
- The name and Web site address of the Canadian Revenue Agency
www.canada.ca/en/revenue-agency/services/charities-giving/charities.html

Mandatory Elements for Gifts in Kind

- For non-cash gifts (gifts in kind), these additional elements:
 - The day on which the donation was received (if not already indicated)
 - A brief description of the property transferred to the charity
 - The name and address of the appraiser (if property was appraised), and
 - In place of the amount of the gift mentioned above, the deemed fair market value of the property

Sample Official Donation Receipts

- CRA has sample templates for official donation receipts
 - www.canada.ca/en/revenue-agency/services/charities-giving/charities/sample-official-donation-receipts.html

Sample 1 - Cash gift no advantage

A donor makes a cash gift of \$20. The donor, or any other person associated with the donor, has not and will not, receive an [advantage](#) for the gift. So, the [amount of the gift](#) and the [eligible amount of the gift](#) are both \$20.

Official donation receipt for income tax purposes

Receipt # XXXXX



Charity or qualified donee name
Address
Charitable registration #: 000000000 RR 0000*

Receipt issued _____ **DD/MM/YYYY**
Location issued _____ **City, Prov.**

Donated by _____
(First and last name, and initial)
Address _____

Donation received _____ **Amount of gift** _____
(Date or year)**
Eligible amount of gift

Authorized signature: _____

Canada Revenue Agency - canada.ca/charities-giving

4. Acting Outside Legal Purposes/Object

- Charities in Canada have legal purposes in their founding documents (e.g. Articles, Letters Patent, Trust deed, Constitution, etc.)
- Charities must not act outside of these legal purposes
 - Are purposes up to date, relevant and broad enough?
 - Having narrow purposes can impede the work of a charity
 - If your charity is acting outside its purposes, then charity should either cease such activities or consider expanding purposes
 - In January 2026 CRA made it easier for Canadian registered to change their purposes

Changes to Purposes

- Existing registered charities typically amend their purposes when:
 - Charitable activities (current or anticipated) fall outside the current purposes
 - Outdated or problematic language in your current purposes
 - Pre-2013 drafting (may not meet modern CRA expectations)
 - Purposes unclear or difficult to interpret
- Sometimes the decision to update purposes is initiated by the charity, but sometimes it is because of regulatory scrutiny and requests by the CRA

Changes to Purposes

- Registered charities that wanted to change their purposes in the past had to obtain from CRA preapproval and prepare a detailed statement of activities, which was time-consuming
- As of January 2026, registered charities wishing to change their purposes no longer need to obtain pre-approval from CRA for the new purposes
- Now charities only need to provide CRA with the new purposes once the charity's governing documents have been amended
- Negative - shift represents a transfer of regulatory risk from CRA to charities
- Positive – easier to make changes to purposes - save a lot of time and money in not preparing a statement of activities

Changes to Purposes

- Boards should:
 - Review existing purposes proactively
 - Assess alignment between current and anticipated activities and purposes
 - Assess purposes against current CRA expectations
 - Consider legal review before amendments by an experienced charity lawyer
 - If necessary, arrange for board and members meetings to approve changes and file documents with the company's branch
 - Then file revised governing documents with CRA (best through CRA MyBA and definitely not attached to your T3010 filing)

Changes to Purposes

- **Charitable purposes of a registered charity** (Guidance CG-019)
 - www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-019-draft-purposes-charitable-registration.html
- CRA [Short guide: How to write a charitable purpose](#).
- CRA [list of charitable purposes](#) with 313 sample clauses

5. Corporate Law Changes

- What is your non-profit?
 - **Ontario Not-for-Profit Corporations Act (ONCA) (formerly Ontario Corporations Act (OCA))**
 - Canada Not-for-profit Corporations Act (CNCA)
 - Other provincially incorporated non-profit
 - Trust
 - Unincorporated association
 - Other – e.g. Foreign entity
- Lots of groups are NOT affected by the Ontario Not-for-Profit Corporations Act (“ONCA”)

The Not-for-profit Corporations Act, 2010 (Ontario) “ONCA”

- The Ontario Not-for-Profit Corporations Act, 2010 (ONCA) received Royal Assent on October 25, 2010, and was supposed to be in force January 1, 2013
- On October 19, 2021, ONCA came into force
- If your documents have not been updated under ONCA then your governing documents will be deemed to be amended to be in conformity with ONCA and this could create a lot of confusion for Ontario non-profit corporations.

The Not-for-profit Corporations Act, 2010 (Ontario) “ONCA”

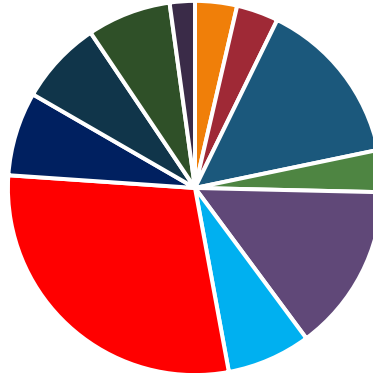
- The Ontario Business Registry (OBR) which replaces the old ONBIS system also launched on October 19, 2021
www.ontario.ca/page/ontario-business-registry
- 61,000 active Ontario Corporation as of October 2023 and only 992 have filed articles of amendment. Only list of ON NPOs was provided by our firm in 2014:
https://www.canadiancharitylaw.ca/uploads/List_of_Ontario_Non-Profit_Corporations_finally_released_by_Mark_Blumberg.pdf
- Often best to establish a Federal corporation, not an Ontario non-profit even if all activities in Ontario or other provincial incorporation

Transition Options for ONCA Corporations

- 1) Change governing documents such as letters patent and supplementary letters patent and by-laws to conform with ONCA by applying for articles of amendment, passing new by-laws, and passing restated articles of incorporation
 - 2) Move from Ontario to CNCA – i.e., continue (transfer) to the Federal CNCA
- Doing nothing is not really an option

What takes up time?

Time spent on typical ONCA change



- Obtaining Corporate Key
- Corporate searches and obtaining copies of documents
- Cleaning up Corporate Information
- Review of current documents
- Discussion with client re: choices and obtaining instructions
- Preparing Initial Draft Documents (Gov docs, notices, resolutions, filings)
- Objects for charity or registered charity/CRA approval
- Discussing with client draft docs and changes
- Dealing with questions from stakeholder (members, directors, volunteers, etc)
- Filings
- Reporting to clients

6. Non-Charitable Activities

- A registered charity must devote its resources (funds, personnel, and property) to **charitable activities** (the work that advances the charitable purposes)
- Certain non-charitable activities are allowed within limits like administration, fundraising, related business, and social

7. Funding Non-qualified Donees

- World is divided into two when it comes to Income Tax Act charity regulation:
- **Qualified donees** – can issue official donation receipts for Income Tax Purposes
- **Non-Qualified donees** – cannot issue official donation receipts

Why is Qualified Donee Status Important?

- Only qualified donee (“QD”) can issue official donation receipts under the *Income Tax Act* (Canada)
- A charity generally can also receive a gift from another QD.
- If your charity receives funds from a QD then you do not issue them an official donation receipt even if it is a gift
- If an organization is a QD then your charity in general can make a gift to them if within your purposes

List of Qualified Donees

- If in doubt check CRA's listings, call or write CRA, or treat organization as a non-qualified donee
- Qualified donees include:
 - a registered charity (including a registered national arts service organization);
https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyBscSrch?request_locale=en
 - a registered Canadian amateur athletic association;
www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/canadian-amateur-athletic-associations.html
 - a registered journalism organization;
www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/registered-journalism-organizations.html

List of Qualified Donees

- a listed housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged;

www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-low-cost-housing-corporations-aged-registered-qualified-donees.html

- a listed Canadian municipality;

www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings.html

- a listed municipal or public body performing a function of government in Canada;

www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-municipal-public-bodies-performing-a-function-government-canada-registered-qualified-donees.html

List of Qualified Donees

- a listed university outside of Canada registered as a qualified donee;
www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-prescribed-universities-outside-canada.html
- a listed charitable organization outside Canada to which Her Majesty in right of Canada has made a gift;
www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-foreign-charities-that-have-received-a-gift-majesty-right-canada.html
- Her Majesty in right of Canada or a province; and
- the United Nations and its agencies.

What is a Non-Qualified Donee?

- All organizations other than qualified donees
- They cannot issue official donation receipts
- Examples include:
 - Foreign charities
 - Canadian non-profits with no charitable status
 - Businesses
 - Celebrities

Charitable Activities under the Old Rules (Pre-2022)

Canadian Registered Charity

Gift to
qualified
donee

Qualified Donee, e.g.
Canadian registered
charity, UN, registered foreign
university, Canadian
municipality, etc.

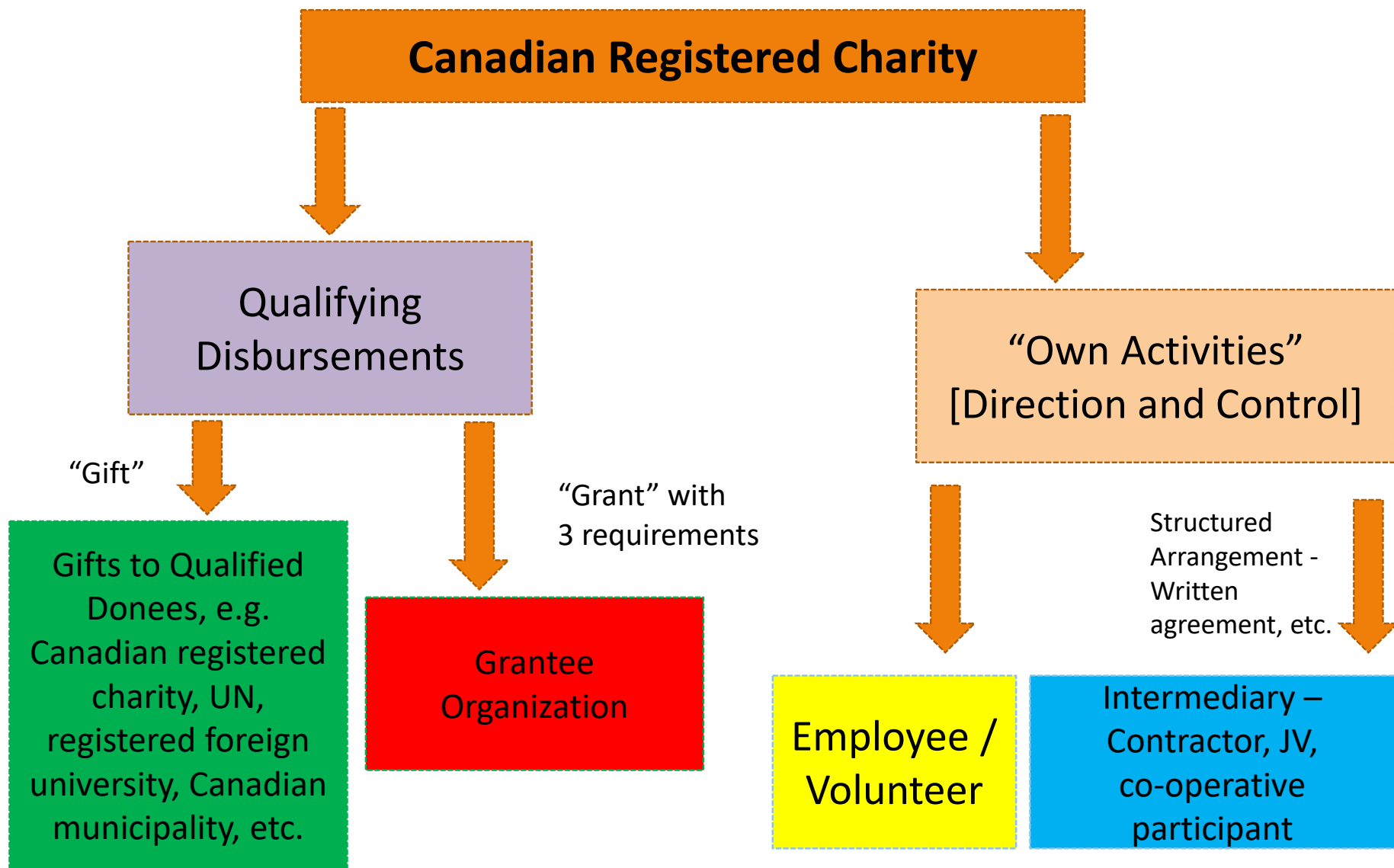
“Own Activities”
[Direction and Control]

Employee /
Volunteer

Intermediary –
Contractor, JV,
co-operative participant

Structured
Arrangement -
Written
agreement, etc.

Charitable Activities under the New Rules



CRA's Guidance on Direction and Control

- Guidance on Canadian Registered Charities Carrying Out Activities Outside Canada

www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-002-canadian-registered-charities-carrying-activities-outside-canada.html

- Using an Intermediary to Carry out a Charity's Activities within Canada

www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/using-intermediary-carry-a-charitys-activities-within-canada.html

CRA's Guidance on Qualifying Disbursements

- CG-023 - Registered charities making grants to non-qualified donees
- Draft Guidance was released on November 30, 2022
- Guidance finalized on December 19, 2023
- New CRA Guidance on Grants to Grantees: Some preliminary comments

“Own Activities” or “Direction And Control”

- When not working with qualified donee or own staff need to have:
 1. Due Diligence of Intermediary (investigate)
 2. Written Agreement
 3. Detailed Description of Activities
 4. Separate Activities and Funds
 5. Monitoring and Supervision
 6. Ongoing Instruction for Changes
 7. Periodic Transfers
 8. Books and Records in Canada showing above

“Direction And Control”

- We will discuss new rules on grants to grantees but for many Canadian registered charity until there is greater certainty about these rules it may be best to use the direction and control rules if you are transferring resources to a non-qualified donee.

What is a Grant to Grantee Organization?

- A registered charity may make a qualifying disbursement (which may be by cash or other charitable resources) to a non-qualified donee (“grantee organization”), provided that:
 1. the disbursement furthers a charitable purpose of the charity; and
 2. the charity ensures that the disbursement is exclusively applied by the grantee organization to charitable activities in furtherance of a charitable purpose of the charity; and
 3. the charity maintains documentation sufficient to demonstrate the above.

How does a charity “ensure” the grant is used for charitable activities for a charitable purpose?

- CRA’s guidance provides a risk assessment matrix to assess the overall risk of each grant, using the following risk factors:
 - Charity’s experience
 - Grantee’s experience
 - Grant activity location
 - Grant amount
 - Private benefit concerns
 - Nature of resources granted (e.g., cash vs. medical supplies)
 - Grant duration
- We note that CRA does not provide information on whether certain risk factors should be weighed more than others or how to fully balance the risk factors.

What is a Conduit? (Direction and Control)

- “a conduit is a registered charity that receives donations from Canadians, issues tax-deductible receipts, and funnels money without direction or control to an organization to which a Canadian taxpayer could not make a gift and acquire tax relief.”
- Violates *Income Tax Act*
- Can be penalties or revocation

Directed Donation (Grant to Grantee)

- Paragraph 168(1)(f) of the ITA says that a registered charity can be revoked when a registered charity “accepts a gift the granting of which was expressly or implicitly conditional on the charity, association or organization making a gift to another person, club, society, association or organization other than a qualified donee.”
- Violates *Income Tax Act*
- Can be revocation
- Official Donation Receipt issued may not be valid as not really gift

Conduits and Directed Donations

- This conduit and directed donation rules will affect:
 - **Fundraising** – gift agreements, proposals, commitments made to donors
 - **Providing funds to non-qualified donees** – what a foundation making a gift to a registered charity can put in the gift agreement. It may also require that, for funding non-qualified donees, the foundation may need to expand purposes and use either direction and control or the grant to grantee system (qualifying disbursements)

Misunderstandings

- There has been a lot of changes and misunderstandings about this change
- It does not allow Canadian charities to make “gifts” to non-qualified donees (such as non-profits that are not charities, foreign charities or businesses)
- It does not replace the current options for program implementation including 1) gifts to qualified donees, 2) using staff to implement programs or 3) using non-qualified donees as part of a structured arrangement with direction and control

Additional Information

- CRA releases draft guidance for “Registered charities making grants to non-qualified donees” as part of Budget 2022 “qualifying disbursements”
- New Qualifying Disbursement Rules and Directed Donations Anti-Avoidance Provisions Complicate Charity Regulation
- CRA note on “Reporting grants to non-qualified donees” until the CRA has revised T3010 annual form

8. Fundraising Costs and Practice

- Fundraising is important for charities, but it is not a charitable activity
- Lots of media and donor concern about costs and practices
- CRA Guidance on Fundraising

www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/fundraising-registered-charities-guidance.html

Organization of Guidance

- Fundraising by Registered Charities
 - A. Introduction
 - B. Summary
 - C. Application and jurisdiction
 - D. What is fundraising?
 - E. Definitions
 - F. When is fundraising not acceptable?
 - G. Evaluating a charity's fundraising
 - H. Factors that may influence the CRA's evaluation of a charity's fundraising
- Appendix A – Examples of fundraising activities
- Appendix B – Allocating fundraising expenditures
- Appendix C – Best practices
- Appendix D – Questions and answers
- Footnotes

Summary - Unacceptable Fundraising

- Fundraising is acceptable provided that is not:
 - a purpose of the charity (a collateral, non-charitable purpose);
 - delivering a more than incidental private benefit (a benefit that is not necessary, reasonable, or proportionate in relation to the resulting public benefit);
 - illegal or contrary to public policy;
 - deceptive; or
 - an unrelated business.

Summary – Indicators and Factors

- “6. When evaluating a charity’s fundraising activities, the CRA will consider a range of indicators and factors, including the following:
 - Resources devoted to fundraising relative to resources devoted to charitable programs;
 - Fundraising without an identifiable use or need for the proceeds;
 - The charity’s fundraising expenses to fundraising revenue ratio;

Summary – Indicators and Factors (cont'd)

- Inappropriate purchasing or staffing practices, including:
 - purchases of fundraising merchandise or services that do not increase fundraising revenue;
 - paying more than fair market value for fundraising merchandise or services; and
 - sole source or not-at-arm's length contracts with suppliers or service providers.
- Activities where most of the gross revenues go to contracted non-charitable parties;
- Commission-based fundraiser remuneration or payment of fundraisers based on the amount or number of donations;

Summary – Indicators and Factors (cont'd)

- Misrepresentations in fundraising solicitations or in disclosure about fundraising costs, revenues or practices;
- Fundraising initiative or arrangements that are not well documented;
- The size of the charity;
- Causes with limited appeal;
- Donor development programs;
- Involvement in gaming activities.

Fundraising Ratio

- **Ratio of costs to revenue over fiscal period – under 35%**
 - This ratio is unlikely to generate questions or concerns by the CRA.
- **Ratio of costs to revenue over fiscal period – 35% to 70%**
 - 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 the CRA will be concerned the charity is engaged in fundraising that is not acceptable, requiring a more detailed assessment of expenditures.
- **Ratio of costs to revenue over fiscal period – above 70%**
 - 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 not engaged in unacceptable fundraising.

9. Employment Issues

- Employee vs. Independent contractor - see CRA publication Employee or Self-employed?

www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4110/employee-self-employed.html

- Withholding source deductions (CPP, EI, Income Tax)
- Remitting source deductions
- Proper employment agreements
- Excessive compensation / private benefit

10. Political Activities

- Lots of recent changes to the rules for Canadian charities and political activities
- Some people think of “political” activities by charities as a bad word, but it is not – some of the biggest achievements of charities have been related to political activities such as changing laws, getting governments to allocate resources to certain problems, etc.
- But there have also been completely inappropriate political activities by some charities

Political Activities – Four Different Types of Rules

- **Income Tax Act** limitations on registered charities
 - applies only to registered charities
- **Elections Act/Third-Party Advertising** (Federal, Provincial, Municipal)
 - applies to both NPOs and registered charities
- **Lobbying Act** (Federal, Provincial, Municipal)
 - applies to both NPOs and registered charities
- **Foreign Influence Transparency and Accountability Act (FITAA)**
 - applies to both NPOs and registered charities – registry as of Aug 4, 2026

Political Activities - Old Rules for Registered charities

- Under the Income Tax Act, a registered charity used to be restricted to the amount of resources it could use for non-partisan political activities and was and still is prohibited from involvement with partisan political activities. (now called activities which support or oppose a political party or candidate)
- Could only spend a maximum of 10% of resources (except for smaller charities between 10-20%) and could average over 3 years (some groups could spend 60% in one year if no previous political activities)
- Could always set up affiliated non-profit that could do unlimited political including partisan activities
- Could not do partisan political activities and political activities had to be connected to the charity's legal purposes/objects. (no change)

Political Activities - New Rules

- On December 13, 2018, the Trudeau government made several changes to the *Income Tax Act* (Canada) related to charities, especially with regards to political activities. The changes allow Canadian registered charities to conduct
 - unlimited public policy dialogue and development activities (PPDDA)
 - which are connected to the stated charitable purposes of the charity
 - as long as they are not directly or indirectly supporting or opposing a candidate or political party
- Although PPDDA is not defined in the Income Tax Act it will likely be viewed as what was historically referred to as allowable non-partisan political activities plus some charitable activities like private meetings with MPs.

Political Activities

- CRA Guidance CG-027 **Public policy dialogue and development activities by charities**

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html>

- CRA releases Q&A on public policy dialogue and development activities by charities

https://www.canadiancharitylaw.ca/blog/cra_releases_qa_on_public_policy_dialogue_and_development_activities_by_cha

Federal Lobbying Changes

- The standard when an organization had to register with the Office of the Commissioner of Lobbying of Canada used to be 34 hours per 4-week period spent on lobbying activities.
- As of January 19, 2026, the standard is going down to 8 hours over a 4-week period.
- This will mean many more organizations will need to register than before
- Here is more information in our directory on [political activities](#).

Foreign Influence Transparency and Accountability Act (FITAA)

- *Foreign Influence Transparency and Accountability Act (FITAA)*
- Received Royal Assent in June 2024, and came into force on August 4, 2026
- Established a publicly available Foreign Influence Transparency Registry (the “Registry”)
- **Registration Requirements:** Any person or entity that enters into an arrangement with a foreign principal that relates to a political or governmental process in Canada will be required to disclose such arrangement(s) to the Office of the Foreign Influence Commissioner of Canada (OFICC)
- Office of the Foreign Influence Commissioner of Canada

Conclusion

Biggest Mistakes

- Not aware of a compliance requirement or issue
- Not recognizing that every charity is different
- “We know what we are doing” (not everyone is good at compliance)
- Some charities very focused on compliance, but wrong issues
- Getting info from someone who is not very knowledgeable about charity law and compliance or has agenda
- Assuming that because a big charity does something that it is acceptable
- Thinking that a legal answer is the answer (remember ethics and reputation)

Conclusion

- Running a registered charity is a privilege and not a right
- Try to do your best – focus initially on highest visibility, highest risk problems that are easiest to fix
- Some charities need significant help - legal, accounting and financial management, investment, HR, etc.
- If revoked there are reputational issues but also the directors, officers and senior staff may become ineligible individuals – cannot be involved with running of charity including fundraising, finance and investing

Online Courses

www.CanadianCharityLaw.ca/courses/

Blumbergs' Online Courses

- [Being a Director of a Canadian Non-Profit or Registered Charity](#)
- [Blumbergs' Canadian Charity Law Boot Camp 2023 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Institute 2022 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Institute 2021 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Institute 2020](#)
- [Canadian Charities Working with Non-Charities in Canada](#)
- [CharityData.ca – An in-depth look at this important registered charity transparency tool](#)

Blumbergs' Online Courses

- Donor Advised Funds (DAFs) In Canada
- Foreign Activities and Canadian Charities
- Fundamentals of Running a Canadian Charitable Organization/Operating Charity
- Fundamentals of Running a Private or Public Foundation in Canada
- Fundraising from Canada – A course for groups outside of Canada
- Fundraising Regulation and Compliance in Canada for Registered Charities
- Membership of Non-Profits and Charities in Canada

Blumbergs' Online Courses

- Mergers of Canadian Non-Profits and Charities and Dealing with Uncertain Times
- Multiple Corporate Structures for Canadian For-Profits, Non-Profits and Charities to Enhance Flexibility + Impact
- Objects/Purposes for Canadian Charities and Changes to Your Objects/Purposes
- Ontario not-for-profit corporations under the Ontario Corporations Act and dealing with ONCA
- Professional Advisors and Philanthropy: Helping Clients Give Effectively to Good Causes

Blumbergs' Online Courses

- Receipting for Canadian Registered Charities
- Restricted Gifts – Managing the Opportunities and Dangers of Restricted Charitable Gifts
- Running and Maintaining a Federal Non-Profit Corporation under the CNCA – An Introduction
- Separation and Independence by Canadian Charities from Entities that are not Canadian Charities
- Should Our Canadian Business Establish a Corporate Foundation?
- Should We Establish a Canadian Social Enterprise, Non-Profit or Charity & How to Do It?

Blumbergs' Online Courses

- Should you agree to be a director or board member of a Canadian non-profit or registered charity?
- So now you are a registered charity – What is next
- Social Enterprise, Earned Income and Business Activities for Canadian Registered Charities
- Top 20 Charity Law Issues for Canadian Registered Charities
- Transparency in the Canadian Charitable Sector and the T3010 Registered Charity Information Return

Questions?

Thank You!

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