



Philanthropy and Transparency: the T3010 and Beyond

A presentation to the APRA Canada
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Introduction

- Legal information not legal advice
- Views expressed are my own
- Some issues are highly subjective, and I may change my mind on them

Introduction

“Apra Canada is a leader and strategic partner in philanthropy, contributing to the success of its Canadian members, the nonprofit community and other constituents.

As a premier organization for fundraising research, analytics and relationship management, Apra Canada’s mission is to promote the value and impact of its members.”

Focus

- Your job – prospect research etc.
- You are a member of a team at your work and team is responsible for governance, programs, fundraising, finance and accounting and legal – your organization may not be doing a great job when it comes to transparency and perhaps you can help them improve
- You have a personal life and interests and care about non-profits and charities and may even serve on boards or committees of other organizations

Statistics

www.canadiancharitylaw.ca/blog/blumbergs-canadian-charity-sector-snapshot-2020/

Statistics - Canadian Snapshot 2020

- 83,991 registered charities filed their T3010 in Canada out of approximately 86,000 charities
- \$304 billion in total revenue for Canadian charities and total expenditures of \$281 billion
- Government revenue totaled \$204.8 billion including from the federal government (\$10.7 billion), provincial governments (\$182.4 billion) and municipal/regional governments (\$11.6 billion)
- In total, government is approximately 67% of revenue of the whole charity sector

Statistics - Canadian Snapshot 2020

- 77,017 identified themselves as active and 4,139 as inactive
- 29,811 made gifts to other charities or qualified donees during their 2020 fiscal year
- Canadian charities spent over \$4 billion outside of Canada
- 143 Canadian charities received funds from Global Affairs Canada for foreign activities
- 2,884 identified having contractual relationships with foreign intermediaries, 1,131 charities identified that employees conducted activities outside of Canada and 2,230 had volunteers conducting foreign activities

Statistics - Canadian Snapshot 2020

- \$2.9 billion was received by Canadian charities from outside of Canada
- 791 identified carrying on political activities
- 43,507 identified having employment expenses while 38,859 did not have any employment expenses
- \$166 billion was spent by Canadian charities on salaries and other compensation expenditures
- \$18.7 billion in official donation receipts were issued by Canadian registered charities

T3010 and CharityData.ca

What is 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 download form from <https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html>
- CRA Charities Listing Search
<https://apps.cra-arc.gc.ca/ebci/hacc/srch/pub/dsplyAdvncdSrch>
- See www.charitydata.ca for T3010 information (Blumberg Segal LLP)



T3010 Registered Charity Information Return

Public policy dialogue and development activities

In December 2018, the rules governing the political activities of registered charities changed as a result of new legislation that permits charities to carry on unlimited [public policy dialogue and development activities](#) in furtherance of a stated charitable purpose. Under the new rules, the reporting requirements related to a charity's spending on political activities are no longer relevant. Form T3010, Registered Charity Information Return was revised to reflect this change.

Digital services for charities

You can now complete your return online using the new digital services for charities available on [My Business Account](#) (MyBA). For more information, go to [T3010 charity return - Filing information](#).

There is now only one version of the T3010 Registered Charity Information Return for any fiscal period. It replaces all previous versions.

For best results, download and open this form in [Adobe Reader](#). See [General information](#) for details.

You can **view** this form in:

PDF [t3010-19e.pdf](#)

PDF fillable/saveable [t3010-fill-19e.pdf](#)

Last update: 2019-11-12

[Previous-year versions](#) are also available.

Related documents:

[T1235 Directors/Trustees and Like Officials Worksheet](#)

[T1236 Qualified Donees Worksheet/Amounts Provided to Other Organizations](#)

[Filing a complete return](#)

[List of companies authorized to produce a customized T3010 form](#)

[T4033 Completing the Registered Charity Information Return](#)

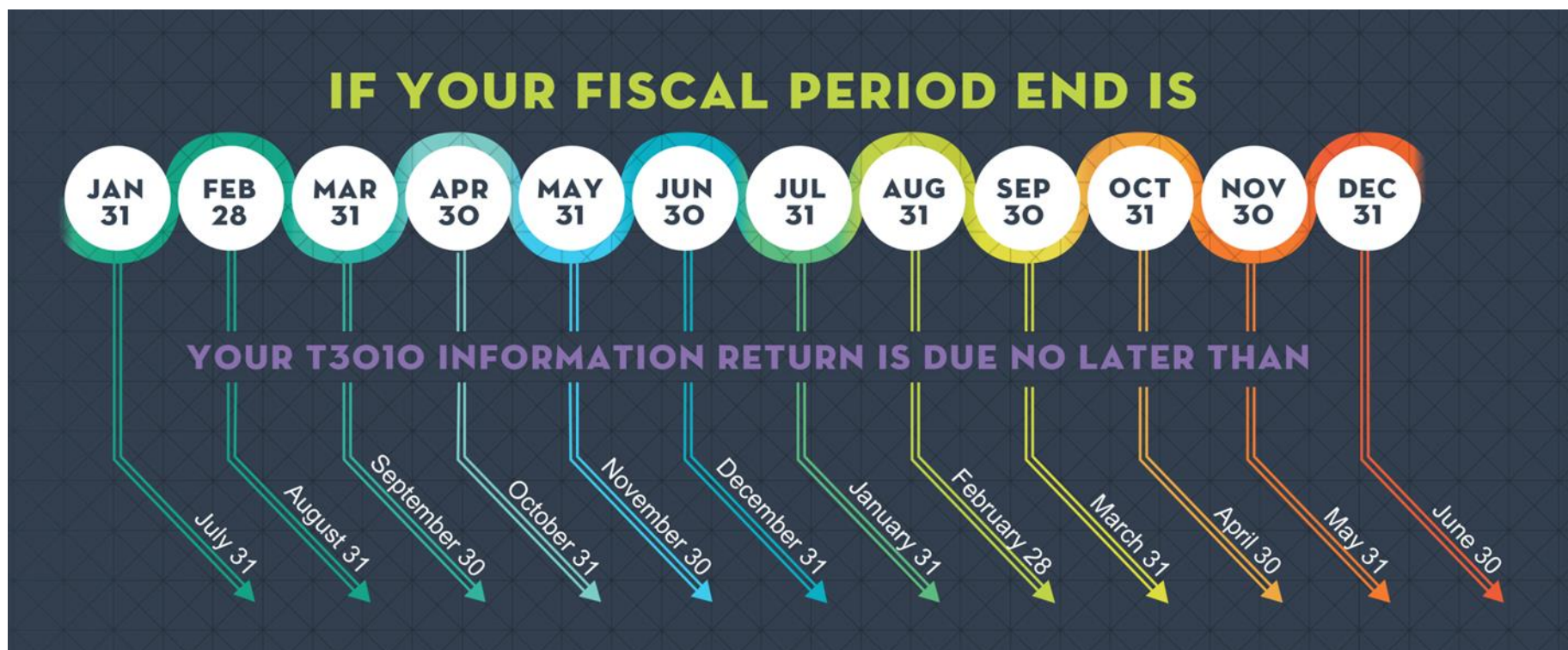
[T1240 Registered Charity Adjustment Request](#)

[Form T2081, Excess Corporate Holdings Worksheet for Private Foundations \(if applicable\)](#)

[Form RC232, Corporations Information Act Annual Return for Ontario Not-for-Profit Corporations \(if applicable\)](#)

[Using PDF forms](#)

When to File T3010



<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-filing-information.html>

The T3010 is Not The Only Filing

- Corporate statutes require filings e.g. CNCA, ONCA
- If you lose your status or before you gain status could be T2 or T1044
- Some provinces require filings for corporate, fundraising or other purposes

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Comments (0) Text Size: Down Up Print

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How efficient are Canada's biggest charities?

A look at how Canada's 25 biggest charities spend their money.

Tags: [2012 Charity 100](#)

[Overview](#) | [Rating](#) | [Give with confidence](#) | [Charity efficiency](#) | [Poll](#) | [Methodology](#)

How efficient are they?



1 of 26 Photos

Next

World Vision Canada

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Renovate portfolio

Perspectives:

Creating our energy future together

SUNCOR
 ENERGY



Need Advice?
 Ask Bruce Selery your money questions

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 ON iPad

Available on the App Store

Popular Recent Comments

What would Buffett buy?
 Best business cards 2012

MoneySense
 GUIDE TO THE PERFECT PORTFOLIO

Required Reading:
 A better way to invest for all Canadians

MS MoneySense magazine on Facebook

Next

CharityData.ca vs. Charities Listing

- CRA's Charities Listing vs. Blumbergs' Charity Data 2020**

| FEATURE | CRA CHARITIES LISTING | CHARITYDATA.CA | NOTES |
|--|-----------------------------|----------------|--|
| Search by registered charity name | ✓ | ✓ | On CharityData you can additionally search by Name, BN, Activity all together |
| Know whether registered charity is still registered charity | ✓ | - | CharityData can have charities up to 1 year after they are revoked (still helpful for looking at recently revoked charities) |
| Search by charity status (registered, revoked, revoked-audit, etc) | ✓ | - | CharityData Only has registered charities (that were registered as of 1 or so years ago) |
| Nice pie charts | ✓ | - | |
| Nice revenue/expenditure graph | - | ✓ | |
| Search by BN | ✓ | ✓ | |
| Search by effective date of status | ✓ | - | Very helpful for seeing recent changes |
| Search by Sanction (Penalized, Suspend) | ✓ | - | |
| Search by Designation (charitable organization, public foundation or private foundation) | ✓ | - | |
| Designation - information on whether charitable organization, public foundation and private foundation | ✓ | ✓ | |
| Search by City | ✓ | ✓ | On CharityData you can actually see names of |

THE LARGEST FREE CHARITY DATA RESEARCH TOOL IN CANADA

17 years in-depth data on Canadian registered charities

The charity sector in Canada is vitally important. Charitydata.ca provides information on registered charities as disclosed by those charities in their T3010 annual return.

SEARCH FOR A CHARITY



The information on this website is provided "as is", subject to our [disclaimer](#), and may not be accurate and/or complete. We hope that you find charitydata.ca helpful.

| Historic Data | Assets | Liabilities | Revenue | Expenses | Staff | Fundraising | Programs |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Assets | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Cash, bank accounts, and short-term investments (2) | 295,054,458 | 165,812,220 | 173,676,424 | 195,205,892 | 56,966,854 | 74,871,671 | 109,847,319 |
| Accounts receivable from non-asset length persons (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable from all others (2) | 36,753,289 | 15,138,947 | 15,768,880 | 14,221,476 | 14,971,894 | 21,243,300 | 21,412,882 |
| Investments in non-asset length persons (2) | 0 | 0 | 0 | 6,516,440 | 6,516,440 | 0 | 0 |
| Long-term investments (2) | 27,203,509 | 21,003,233 | 21,432,860 | 29,608,983 | 114,421,035 | 162,056,992 | 165,515,541 |
| Investments (2) | 11,897,544 | 9,246,465 | 3,101,132 | 4,076,191 | 2,965,961 | 3,049,220 | 3,486,450 |
| Land and buildings in Canada (2) | 46,191,758 | 72,980,945 | 71,374,363 | 68,699,974 | 62,933,001 | 65,936,157 | 45,616,157 |
| Other capital assets in Canada (2) | 47,672,588 | 46,487,373 | 38,245,060 | 35,637,224 | 33,120,709 | 28,463,762 | 28,076,745 |
| Capital assets outside Canada (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accumulated amortization of capital assets (2) | (45,065,516) | (42,426,096) | (39,294,695) | (34,472,712) | (32,396,470) | (47,988,417) | (59,873,311) |
| Other assets (2) | 15,900,856 | 28,136,354 | 27,374,495 | 28,609,728 | 33,647,288 | 26,037,964 | 42,116,188 |
| Total assets (2) | 401,928,483 | 297,676,229 | 296,126,556 | 326,146,108 | 279,814,833 | 320,119,223 | 427,271,551 |

Latest News

July 31, 2020

Corporations Canada moving forward to extend deadlines for AGMs etc for CNCA corporations

As we have noted previously, the Federal government has brought in a

July 31, 2020

Transparency in the Canadian Charitable Sector and the T3010 Registered Charity Information Return Online Course

Fun and games - 2 hour course on

July 29, 2020

Some recent Finance Committee meetings on WE Charity and the CSSG

The Finance Committee has had a number of meetings to inquire into the CSSG and WE Charity. You can [...]

July 29, 2020

Upcoming Webinars for the Canadian Charity Law Association

The Canadian Charity Law Association is delivering some upcoming webinars. Registration is

WORLD VISION CANADA-VISION MONDIALE CANADA

SUMMARY

Designation description: Charitable Organization

Charity type: Relief of Poverty

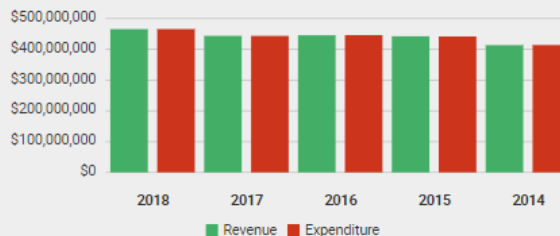
Category: Organizations Relieving Poverty / Providing material assistance (clothing / computers / equipment)

Business Registration Number: 119304855RR0001

Website: worldvision.ca

Mailing Address: 1 WORLD DRIVE
MISSISSAUGA, ontario
L5T2Y4
CA

REVENUE AND TOTAL EXPENDITURES



PROGRAMS / ACTIVITIES

New Programs

None

Ongoing Programs

World Vision Canada (WVC) is a Christian relief, development and advocacy organization dedicated to working with children, families and communities in nearly 50 countries to overcome poverty and injustice. Inspired by our Christian values, World Vision is dedicated to working with the world's most vulnerable people regardless of religion, race, ethnicity or gender. WV Canada is a part of the WV International community that is active in more than 100 countries.

HISTORIC DATA

| | Assets | Liabilities | Revenue | Expenses | Staff | Fundraising | Programs | | |
|---|------------|-------------|------------|------------|------------|-------------|------------|------------|-----------|
| Assets | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| Cash, bank accounts, and short-term investments (\$) | 33,995,313 | 43,433,293 | 38,923,849 | 40,916,357 | 31,148,979 | 27,856,678 | 29,839,207 | 44,541,967 | 39,502,35 |
| Amounts receivable from non-arm's length persons (\$) | 630,004 | 0 | 4,136,838 | 179,801 | 0 | 5,013,470 | 48,272 | 150,248 | |
| Amounts receivable from all others (\$) | 6,939,109 | 5,609,877 | 0 | 3,667,261 | 3,291,512 | 3,504,210 | 2,835,182 | 2,864,127 | 2,355,94 |
| Investments in non-arm's length persons (\$) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Long-term investments (\$) | 8,922,727 | 8,643,697 | 7,887,985 | 7,294,591 | 7,065,875 | 5,965,829 | 5,117,462 | 4,705,652 | 4,770,43 |
| Inventories (\$) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

Director Search

FIRST NAME:

LAST NAME:

PROVINCE

CITY

Results 1-10 of 48

SORT RESULTS BY

First name Ascending

[John Smith \(executive director\)](#)

SUPPORT & HOUSING - HALTON

[JOHN SMITH \(trustee/ctrl treasurer\)](#)

ADMASTON PASTORAL CHARGE

[John Smith \(board member\)](#)

Gateway Community Church of Hinton Alberta

[John Smith \(board member\)](#)

CAMPBELLTON UNITED PENTECOSTAL CHURCH INC.

[John Smith \(elder\)](#)

GRACE LUTHERAN CHURCH

[John Smith \(director\)](#)

THE OLDE FORGE COMMUNITY RESOURCE CENTRE

[John Smith \(trustee board\)](#)

ROCKLAND DRIVE UNITED BAPTIST CHURCH

[John Smith \(director\)](#)

UNITARIAN CONGREGATION IN MISSISSAUGA

[John Smith \(vice president/director\)](#)

BELIEVERS QUARTET INC.

[John Smith \(chairman\)](#)

CLEARVIEW CHRISTIAN CAMP

1 2 3 4 5

Charity Search

NAME / PROGRAM

CHARITY TYPE

REVENUE

PROVINCE

CITY

Results 1-6 of 6

SORT RESULTS BY

Services of London; United Jewish Appeal of Greater Toronto; Nature Conservancy of Canada; Sierra Club of Canada Foundation; Rick Hansen Foundation; Gordon Jeffrey Music Foundation; Stratford Shakespearean Festival; Shaw Festival

The objective of the Wolf Family Foundation is to support charitable, educational and cultural activities in Canada. We support the following organizations through annual grants St Joseph's Health Care Foundation F1; United Way of London & Middlesex H15; London United Jewish Appeal E15; Friends of Simon Wiesenthal Centre for Holocaust Studies C10; Technion Israel Institute of Technology; Easter Seals Ontario; **Toronto General** & Western Hospital F1

CANADIAN INTEGRITY FOUNDATION

The charity made donations to Qualified Donees-\$25,000 to Humber River Hospital Foundation; \$25,000 **Toronto General** & Western Hospital Foundation; \$3,898 to Villa Charities Foundation.

CANADIAN SYRINGOMYELIA NETWORK

NEWLETTERS,PUBLICATIONS AND SEMINARS TO RAISE AWARENESS ABOUT SPINAL CORD INJURIES AND SYRINGOMYELIA IN PARTICULAR THE CHAIRPERSON DIES DURING THE YEAR SHE HAD SYRINGOMYELIA.THE DONATIONS RECEIVED WERE TRIBUTES TO HER.ALL MONIES DONATED TO THE **TORONTO GENERAL** AND WESTERN HOSPITAL FOR SPINAL CORD RESEARCH AND THE CHARITY WILL BE WOUND UP IN OCTOBER 2014.

THE TWISTED STITCHERS QUILT GUILD

Raffle quilt this year with proceeds donated to Children's Wish Foundation, Ontario Chapter.

The creation of quilts and various craft items for donation to various organizations by members volunteering their time. Also visiting

Limitations and caveats with T3010

- Volunteers often completing
 - Some don't understand Income Tax Act terminology
 - Some don't know every facet of their charity
 - Usually completed in a hurry
 - Rarely is there enough input (finance, legal, accounting, program staff)
- Most are inputted manually
- Some charities are deliberately deceptive
- GAAP vs. tax form
- Many important questions are not asked (tree vs. forest)
- Some questions are ambiguous
- Based on fiscal year and can be huge swings between years

Other sources of information

Other Sources of Information

- Google
- Other qualified donees <https://www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees.html>
- NUANS - Corporate name and trademark reports (from Innovation, Science and Economic Development Canada)
- CanadianCharityLaw.ca (especially ATIP from CRA, etc)
- Archive.org
- Social media
- CanLII <https://www.canlii.org/en/>

Other Sources of Information

- ProPublica Nonprofit Explorer (US)
- Guidestar (Candid)(US)
- CharityWatch (for US)
- Charity Intelligence Canada

Other Sources of Information

- Corporations Canada

- Search for a Federal Corporation

https://www.ic.gc.ca/app/scr/cc/CorporationsCanada/fdrlCrpSrch.html?locale=en_CA

- Under CNCA – most documents now available for free on request.

- Ontario – Ontario Business Registry

- <https://www.ontario.ca/page/ontario-business-registry>

- CRA

- Can request copies letters patent, by-laws, charity application
- Financial Statements

Transparency

What is transparency? (UK)

“The Charity Commission interprets transparency and accountability as providing relevant and reliable information to stakeholders in a way that is free from bias, comparable, understandable and focused on stakeholders’ legitimate needs.”

<https://www.gov.uk/government/publications/transparency-and-accountability-rs8>

What is not transparency?

- Providing large amounts of information but not important information
- Providing deceptive information or very dated information
- Calling your charity transparent does not make it transparent

What is not transparency?

- There can be a tension sometimes between privacy and transparency – charities hold sensitive information and for example it is not right for a charity to put their employee's social insurance numbers on their website!
- We are not calling for “radical transparency” but if a spy agency puts up more information about what they do than your charity then we may have a problem

Why Charities Should Be Transparent?

“A high level of transparency when accounting for performance allows trustees to:

- demonstrate that resources are being used wisely and for the stated purpose;
- show that the charity is being organised and managed properly;
- demonstrate that the charity is carrying out its activities efficiently and effectively; and
- attract new resources to enable the charity to continue its activities. “

<https://www.gov.uk/government/publications/transparency-and-accountability-rs8>

Are Charities transparent? (UK)

“Our evidence is that the general standard of performance against the transparency and accountability framework is not satisfactory. Whilst there are some very good examples, too many charities in our study did not meet basic requirements. We hope that charities will take both this message and what the report shows about good practice to heart and respond constructively.”

<https://www.gov.uk/government/publications/transparency-and-accountability-rs8>

Transparency

- Often transparency is thought of providing information to the “public”
- Most important first step is for organization to be “transparent” to be board of directors, staff, members and then other stakeholders such a media and public
- Transparency expectations for registered charities will be higher than other organizations, but especially when larger amounts of revenue involved, more state subsidy, more individual or other donors or more sensitive activities and impact

Why Transparency is Good

- Helps with running a better charity
- Helps to prevent misuse of charity resources
- Enhances stakeholder knowledge and confidence in charity
- Accurately reflect your organizations work
- Assists in bringing in more resources
- Safeguards reputation of your charity

Why Transparency is Good

- Helps people understand the charity sector or subsector
- Helps those in one organization compare themselves to other organizations
- Trust is vitally important – it is not enough – you need to make available important and relevant information to your stakeholders so they can conclude that the trust is well deserved

Transparency is changing

- Technology has made it easier for information to be provided quickly, cheaply and broadly (less excuses for being less transparent)
- Expectations from public are greater and T3010 has not kept up
- Better information on the sector may improve discussion and decision-making relating to the sector
- Excuses for lack of transparency abound – but being non-transparent can be a huge risk

Hockey Canada example

- There was a recent Interim Hockey Canada Governance Review report from The Honourable Thomas Cromwell, C.C. and it noted on page 23 the following (with my emphasis):
 - “... Further, Hockey Canada expressed that some other changes were just not well suited for their organization, such as making the financial statements and minutes of Member meetings available to the public. Although Hockey Canada has achieved considerable financial success over the years, Hockey Canada is concerned that being seen as an organization with “deep pockets” could create some negative implications. For example, this could have an effect on their bargaining power with respect to the settlement of lawsuits, and this could also influence the amount of money that sponsors would be willing to offer in the future. ...

Hockey Canada example

This is not to mention the fact that the media could use this information to depict a negative image of the organization. According to Hockey Canada, providing minutes of Member meetings to the general public potentially raises similar concerns. We do note however that three of the four Comparator Associations discussed further below in this report, namely Canada Basketball, Curling Canada and Canada Soccer, publish their financial statements on their website. This is also true for the COC.”

Transparency is changing

- The old stereotype of the bookkeeper completing the T3010 a few days before the filing deadline is less common today
- Now more charity staff are providing their boards with draft T3010s before filing – good for the board to know what is going to be publicly available about the charity, provides an opportunity to ask questions and fix mistakes with form
- It is hard to build a charity brand and it can quite quickly be tarnished - lack of transparency or mistakes with the T3010 can result in audits and scrutiny of charity, also sector reputation can be hurt

Improving Transparency

Should the T3010 be longer – some say no

- Concern re: privacy of the charity
- Want to save charities time by having less “burden” on charities so shorter form is better
- A charity is a private organization and the public has no right to know
- New – Hockey Canada – we think it is better that people don’t know how much money we have so we can get more sponsorships and have less people suing us

Should the T3010 be longer – some say yes

- If CRA asks for more information we will have better information on the charity sector which could be vitally important to presenting our sector to others
- Can save time to have questions asked once by CRA each year instead by 40 funders and 25 donors asking the same information
- Current T3010 is heavy on financial indicators and no discussion of volunteering or social media and little on impact or risk or restrictions on assets

Different ways to achieve better T3010

- Could have optional questions
- Could ask certain questions in rotation of say 3 years
- At the moment distinction between revenue over and under \$100,000 but what about asking much larger charities, say over say \$1M a few more questions?

Is the T3010 complicated?

- For most charities not, and only have to fill in small parts of form
- Compared to US Form 990 it is much shorter and easier to complete but then stakeholders get far less information on the charity
- If you don't understand charity compliance requirements it can be hard to complete form
- If you are aware of information needed prior to the relevant fiscal period you can collect the information but some staff/volunteers only pay attention to the form days before filing and that is not helpful?

Improvements to the CRA's "Charities Listing"

- Should have objects/purposes of every charity listed and perhaps even governing documents
- Should have more information on charities if T3010 collects more information
- Should have PDF of financial statements filed available for each charity
- Should have more searchability

Improvements to the CRA's "Charities Listing"

- Should have more than 5 years information on each charity
- Should have years laid out side by side instead of separately by year
- Should have annotations to help user understand questions
- Should identify when a charity is late in filing their T3010

Ideas to Improve Transparency with Organization

- Ask stakeholders what information they want
- Update website and utilize social media to increase access to important information
- For larger organizations, provide 5 years audited financial statements on website
- Provide simplified financial information as well
- What languages do stakeholders require
- Provide links to your information on CRA, www.charitydata.ca etc?

Ideas to Improve Transparency with Organization

- Discuss impact
- Provide details of value of the contribution of volunteers
- If your charity fundraises provide information as required by CRA's Fundraising Guidance
- Describe affiliated entities, subsidiaries etc. (and be mindful of the disclosure requirements or lack thereof for such entities)

Ideas to Improve Transparency

- Improve knowledge of those people filing form
- Have directors and non-finance staff review T3010 before filing
- For larger charities have lawyer familiar with T3010 review form
- Start preparing T3010 2+ months before filing date
- Try to file T3010 on time (sooner filed, sooner posted)
- Do T3010 filing using CRA My Business Account (MyBA) system

Ideas to Improve Transparency

- Check for mistakes in past T3010 filings
- Have a policy on transparency, reserve funds etc.
- Tell CRA you are using the T3010 information and what is most valuable
- Ask Finance to changes s. 241 of the *Income Tax Act* (Canada) to allow release of information on non-profits who file T1044 and charities that are abusing the system

Blumbergs' Pre-Budget Submission for the 2023 Canadian Federal Budget and also some comments on the lack of transparency and some recent scandals

<https://www.canadiancharitylaw.ca/blog/blumbergs-pre-budget-submission-for-the-2023-canadian-federal-budget/>

Recent Developments

Charity Commission of England and Wales is Looking at Additional Questions to Add to the Annual Return

www.canadiancharitylaw.ca/blog/charity-commission-of-england-and-wales-is-looking-at-additional-questions-to-add-to-the-annual-return/

Registered Canadian Amateur Athletic Associations and Their Financial Statements

www.canadiancharitylaw.ca/blog/registered-canadian-amateur-athletic-associations-and-their-financial-statements/

Hockey Canada Filings with Corporations Canada

www.canadiancharitylaw.ca/blog/hockey-canada-filings-with-corporations-canada/

When is a Financial Statement Not a Financial Statement?

www.canadiancharitylaw.ca/blog/when-is-a-financial-statement-not-a-financial-statement/

DQ Changes

Accepting Cryptocurrency for Donations or Payments Can Be Quite Risky for Canadian Charities Unless You Know What You Are Doing

www.canadiancharitylaw.ca/blog/accepting-cryptocurrency-for-donations-or-payments-can-be-quite-risky-for-canadian-charities-unless-you-know-what-you-are-doing/

What Should Charities Do If They Find Out That a Board Member Donated to the Freedom Convoy?

www.canadiancharitylaw.ca/blog/what-should-charities-do-if-they-find-out-that-a-board-member-donated-to-the-freedom-convoy/

Decline In Trust In the Canadian Non-Profit and Charity Sector as a Result of the WE Charity Scandal

<https://www.canadiancharitylaw.ca/blog/decline-in-trust-in-the-canadian-non-profit-and-charity-sector-as-a-result-of-the-we-charity-scandal/>

"Confidence In Charity Leaders Has Fallen Sharply Over the Last Two Decades What Does That Mean for the Sector?"

www.canadiancharitylaw.ca/blog/confidence-in-charity-leaders-has-fallen-sharply-over-the-last-two-decades-what-does-that-mean-for-the-sector/

Mormon church has US\$100 billion dollar fund and questions asked about it.

<https://www.canadiancharitylaw.ca/blog/mormon-church-as-100-billion-dollar-fund-and-questions-asked-about-it/>

Donor Advised Funds can have greater secrecy – it can also be a problem

<https://www.canadiancharitylaw.ca/blog/donor-advised-funds-can-have-greater-secrecy-it-can-also-be-a-problem/>

Resources

- Blumbergs' directory on Transparency

<https://www.canadiancharitylaw.ca/blog/category/transparency/>

Questions?

Thank You!

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Barristers & Solicitors

Tel. (416) 361-1982
Toll-Free (866) 961-1982
Fax. (416) 981-7600

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Online Courses: www.CanadianCharityLaw.ca/courses/

Charity Websites & Blogs: www.CanadianCharityLaw.ca
www.SmartGiving.ca
www.CharityData.ca

Some Online Courses from Blumbergs

www.CanadianCharityLaw.ca/courses/

Blumbergs' Online Courses

- [Being a Director of a Canadian Non-Profit or Registered Charity](#)
- [Blumbergs' Canadian Charity Law Boot Camp 2022 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Boot Camp 2021 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Institute 2021 \(Online\)](#)
- [Blumbergs' Canadian Charity Law Institute 2020](#)
- [Canadian Charities Working with Non-Charities in Canada](#)
- [Donor Advised Funds \(DAFs\) In Canada](#)

Blumbergs' Online Courses

- 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

Blumbergs' Online Courses

- Membership of Non-Profits and Charities in Canada
- 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
- Ontario not-for-profit corporations under the Ontario Corporations Act and dealing with ONCA
- Receipting for Canadian Registered Charities

Blumbergs' Online Courses

- 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 and 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
- Top 20 Charity Law Issues for Canadian Registered Charities
- Transparency in the Canadian Charitable Sector and the T3010 Registered Charity Information Return