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# Top Charity Compliance Issues For Canadian Registered Charities and Recent Developments

Delivered on April 19, 2018 to Charity Village

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Blumberg Segal LLP

# Blumberg Segal LLP

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

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

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

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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

# What is a Registered Charity?

1. Purposes must be exclusively and legally charitable
  - (4 heads of charity – i) relief of poverty, ii) advancement of education; iii) advancement of religion; iv) and other purposes beneficial to the community in a way the law regards as charitable) **(Charitable)**
2. Must be established for the benefit of the public or a sufficient segment of the public **(Public Benefit)**
3. Apply to Charities Directorate of CRA for registered charity status and be accepted **(Registered)**

# Charities Directorate of CRA

- Regulates registered charities
- Based in Ottawa
- Website: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities.html>
- E-mail list: <https://www.canada.ca/en/revenue-agency/news/e-services/canada-revenue-electronic-mailing-lists/electronic-mailing-list-charities-giving-whats-new.html>
- Webinars: <https://www.canada.ca/en/revenue-agency/news/cra-multimedia-library/charities-video-gallery.html>
- Telephone: 1-800-267-2384 (English)  
1-888-892-5667 (Bilingual)

# Variety of Charities

- Every charity is different:
  - Objects
  - Areas of charitable work
  - Risk tolerance
  - Public profile
  - Donors and level of government support
  - Independent vs. affiliated
  - Resources
  - Values and knowledge

# **Top Legal Compliance Concerns for Canadian Registered Charities**

# 1. Failure to File an Accurate 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.
- Form is mailed with labels to charity – also can download form from:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html>

See [www.charitydata.ca](http://www.charitydata.ca) for T3010 information on charities, director search, filtering charities based on financial information, etc.

# 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

# 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
- CRA has fillable T3010, also [www.charitydata.ca](http://www.charitydata.ca)
- 2012 Federal Budget – CRA can suspend charity for incomplete T3010

# Form T3010 Checklist

## Filing the annual T3010 information return

A registered charity must file an annual information return (together with financial statements and required attachments) no later than six months after the end of the charity's fiscal period.

### Checklist

Has the charity included:

- a completed [Form T3010, Registered Charity Information Return](#)
- [Form TF725, Registered Charity Basic Information Sheet](#), with or without corrections (if the form has been lost or was not received with the return package, [contact the Charities Directorate](#))
- a completed [Form T1235, Directors/Trustees and Like Officials Worksheet](#), including all the dates of birth
- a completed [Form T1236, Qualified Donees Worksheet / Amounts Provided to Other Organizations](#), if applicable
- a completed [Form T2081, Excess Corporate Holdings Worksheet for Private Foundations](#), if applicable
- Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*, or [Form RC232, Ontario Corporations Information Act Annual Return](#), if applicable
- a copy of the registered charity's own [financial statements](#) (assets and liabilities, revenue and expenditures, and any prepared notes)
- the signature of a director, trustee, or like official of the charity in the certification area of the return

## 2. Incorrect Receipts

- Charities are not required to issue official donation receipts (“receipts”)
- But if they do issue receipts they 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 (continued)

- 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 (<https://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
  - <https://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 \_\_\_\_\_

(Date or year)\*\*

Amount of gift \_\_\_\_\_

Eligible amount of gift

Authorized signature: \_\_\_\_\_

Canada Revenue Agency - [canada.ca/charities-giving](https://www.canada.ca/charities-giving)

## 3. Acting Outside Legal Objects

- Charities in Canada have legal objects in their founding documents (eg. Letters Patent, Trust deed etc.)
- Charities must not act outside of these legal objects
  - Are objects up to date, relevant and broad enough?
  - Having narrow objects can impede the work of a charity
  - If your charity is acting outside its objects then charity should either cease such activities or consider expanding objects
  - With the delays at CRA in reviewing object changes it makes sense to request permission 1-2 years before you will be making the object change

# Check Your Articles/Letters Patent

## **4 - Statement of the purpose of the corporation**

The purposes of the Corporation are:

- a) To relieve poverty in developing nations by providing food and other basic necessities of life to individuals or families in need;
- b) To promote health by providing affected populations with health care services or products that prevent and manage serious threats to health and survival; and
- c) To receive and maintain a fund or funds and to apply all or part of the principal and income therefrom, from time to time, to qualified donees as defined in subsection 149.1(1) of the Income Tax Act (Canada).

# Changing your Objects

- Registered charities should ask CRA for pre-approval
  - can take 8-12 months and CRA will require both objects and detailed description of activities for CRA to review
  - be careful and precise with objects otherwise may be considered vague or broad and not charitable
  - any submission to CRA should be carefully considered
- How to Draft Purposes for Charitable Registration (Guidance CG-019)
  - <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-019-draft-purposes-charitable-registration.html>

## 4. Gifts to Non-Qualified Donees

- Charities conduct activities in two ways:
  1. By gifting to “qualified donees”; or
  2. By carrying on its own charitable activities through
    - its own employees and volunteers; or
    - intermediaries who are not qualified donees (in Canada or abroad).
- Charities need “direction and control” over funds and resources if working with non-qualified donees.

# Canadian Registered Charity

Gift to  
qualified  
donee

Qualified Donee, eg.  
canadian registered  
charity, UN, prescribed  
university, canadian  
municipality, etc.

“Own Activities”  
[Direction and Control]

Structured  
Arrangement -  
Written  
agreement, etc.

Employee /  
Volunteer

Intermediary –  
agency, JV,  
partner,  
contractor

# Canadian Charity World Divided in Two

- **Qualified donees** – can issue official donation receipts for Income Tax purposes
- **Non-Qualified donees** – cannot issue official donation receipts

# 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://www.canada.ca/en/revenue-agency/services/charities-giving/charities.html>
  - **a registered Canadian amateur athletic association;**
    - <https://www.canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-registered-canadian-amateur-athletic-associations.html>

# List of Qualified Donees (continued)

- **a listed housing corporation** resident in Canada constituted exclusively to provide low-cost housing for the aged;
  - <https://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**;
  - <https://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**;
  - <https://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 (continued)

- a **listed university outside Canada** that is prescribed to be a university, the student body of which ordinarily includes students from Canada;
  - <https://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;
  - <https://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
  - Bono, Obama, Angelina Jolie

# Gifts to Non-Qualified Donees

- Charities cannot gift to a non-qualified donee (such as Canadian non-profit or foreign charity).
- Charities cannot be “conduit”.
- (Gifts to non-qualified donees = 105% penalty on the amount of the gift and second infraction 110% penalty and greater chance of revocation).

# “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

# CRA's Guidance

- **Guidance on Canadian Registered Charities Carrying Out Activities Outside Canada**

<https://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**

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

## 5. Employment Issues

- Employee vs. Independent contractor - see CRA publication Employee or Self-employed?:
  - <https://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

## 6. Failing to Keep Adequate Books and Records

- A Canadian registered charity must keep adequate books and records in Canada, preferably in either English or French.
- CRA must be able to:
  - Verify revenues, including all charitable donations received;
  - Verify that resources are spent on charitable programs; and
  - Verify that the charity's purposes and activities continue to be charitable.

# Why We Need Adequate Books and Records

- Help with charity audits and can result in suspension of receipting privileges, or the loss of its registered status
- Knowing where expenses go and revenues come from
- Needed for issuing official donation receipts
- Help with decision making
- Makes it easier for you to complete filings
- Information on current and past financial position of charity
- Stakeholders may require

# Questions for Follow-Up

- 1) Do you have governing documents (incorporating documents, constitution, trust document), bylaws, financial statements, copies of official donation receipts, copies of T3010, written agreements, board and staff meeting minutes, annual reports, ledgers, bank statements, expense accounts, inventories, payroll records, promotional materials, and fundraising materials.
- 2) Do you have source documents? e.g. invoices, vouchers, work orders, delivery slips, purchase orders, and bank deposit slips.

## 7. Unrelated Business Activities

- *Income Tax Act* prohibits “unrelated business activities” by all charities.
- Charitable organizations and public foundations are permitted to engage in “related business activities” but private foundations may not engage in any business activity.
- “Carrying on business” - activity is commercial in nature (derive revenue and provisions of goods and services, intention to earn profit) and continuous.

# Why Prevent Unrelated Business?

- Unfair competition with private businesses
- Why should charities be able to compete tax-free?
- Business is not a charitable object
- Will encourage regular business to set up as charities
- In some countries, unrelated business is permitted, but the charity will be taxed on unrelated business income like a private business but not in Canada

# What is a Related Business?

- There are two kinds of related businesses that a registered charity can conduct:
  1. Businesses that are linked to a charity's purpose and subordinate to that purpose (for example, a hospital parking lot, church gift shop); or
  2. Businesses that are run substantially (90%) by volunteers (for example, coffee shop run by volunteers).

# Business Activities

- For more guidance, see CRA's CPS-019 "What is a Related Business?"
  - <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-statement-019-what-a-related-business.html>
- Penalties for unrelated business: 5% (1<sup>st</sup> infraction) on gross unrelated business revenue
  - 2<sup>nd</sup> infraction: 100% penalty on that revenue and suspension\* of tax-receipting privileges
- Earned in a taxation year

## 8. Mishandling of Audit

- CRA has an obligation to audit registered charities to spot whether they are complying with the Income Tax Act.
- Charities must assist with audit.
- Here discussing CRA charity audit, not other types of audits such as GST/HST, EI/CPP.

# Type and Number of CRA Audits

- 800 audits per year.
- 600 field audits, 200 office audits.
- Field audit – auditors attending charity office.
- Office audits - conducted at the CRA headquarters and not at the charity's place of business. At an office audit, the auditors are only reviewing the documents in the CRA file, publicly available information and other documents requested by CRA of the charity.

# How are Charities Picked for Audit?

- There are many reasons a charity may be picked for audit including:
  - Random selection;
  - A complaint about the charity from the public;
  - A red flag from a T3010 filing;
  - Involvement with an abusive tax shelter or charity receipting fraud;
  - Follow-up on a previous audit or compliance issue; or
  - A CRA review of a particular segment of the charitable sector.

# What Documents is CRA Reviewing?

- Financial information
- Other – e.g. contracts, governing documents, annual reports, minutes and any other documents that relate to the charity's activities.

# Education First Approach

- Except in the case of very serious non-compliance, for example, fraud or deliberate attempts to not cooperate with the regulator, CRA takes an “education first” approach.

# What is Discovered on Audit?

Common reasons for revocation include:

- Improper/inflated receipts
- Undue/private benefit
- Foreign activities lack of direction and control
- Gifting to non-qualified donees
- Inadequate books and records
- Lack or minimal devotion of resources to charitable activities
- Participation in a registered or unregistered tax shelter

# Results of Audit (2016-2017)

Audits completed – 652

- Clean audits – 38
- Education letters issued – 387
- Compliance Agreements – 142
- Voluntary Revocation – 17
- Annulments – 5
- Notice of Intent to Revoke – 39
- Penalties and Sanctions – 3
- Other – 21

# Tips for Handling Audit Properly

- 1) Respond quickly
- 2) Be cooperative and polite
- 3) Use your time wisely before the audit
- 4) Choose carefully which charity officer or employee represents the charity with CRA
- 5) The lawyer is generally best kept in the background
- 6) Have your records up-to-date

## Tips for Handling Audit Properly (continued)

- 7) Answer questions at the audit truthfully and only if you know the answer
- 8) Providing documents – don't dump documents on CRA, remember solicitor-client privilege
- 9) Copying of documents – provide copies, keep originals, know what you have provided to CRA
- 10) Preliminary discussions and findings – take notes

## 9. Corporate Changes

- Certain new corporate law changes can result in dissolution of your corporation and loss of charity status
- What is your non-profit?
  - Ontario Corporations Act (OCA)
  - Canada Not-for-profit Corporations Act (CNCA)
  - Other provincially incorporated non-profit
  - Trust
  - Unincorporated association
  - Other – e.g. Foreign entity

# Canada Not-for-profit Corporations Act (CNCA)

- Replaced the Canada Corporations Act (CCA)
- You must have made the continuance by now or you would have been dissolved
- Have you notified CRA of the changes?

# 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.
- There has been a significant delay of the implementation of ONCA - originally supposed to be in force January 1, 2013.
- Recent changes to OCA and ONCA
- November 14, 2017 - changes to OCA and ONCA (*Cutting Unnecessary Red Tape Act, 2017* (Bill 154))
- December 22, 2017, Ontario announcement "working to bring ONCA into force as early as possible, with a target of early 2020".

# Transition Options for OCA Corporations

1. Do nothing now
  - wait for ONCA to come into force
2. Make changes under OCA now, then later ONCA
3. OCA corporations can continue (transfer) to the CNCA
  - available now

## Option 3 - OCA to Federal CNCA

- If changes are necessary, CNCA is available now, don't have to wait for 2+ years
- You are national or international in scope
  - People/Directors in Canada prefer Federal corporation generally especially if they are from Quebec or Alberta
  - People outside of Canada don't know necessarily about ON - have you ever heard of the Zombo district of Uganda?
- Will not be caught up in the ONCA transition, which has been delayed several times, may or may not come in in 2020 and could result in backlog with Ontario government and others

## Option 3 - OCA to Federal CNCA (continued)

- Don't need PGT approval for future corporate changes
- Corporate changes much quicker and easier under CNCA
- Problem - Will not work for Ontario Hospitals, and some other organizations like certain special act corporations that were provided special benefits under their special act

# 10. Gift Restrictions

- If a charity accepts a gift with a restriction on it the charity needs to comply with the restriction unless
  - The charity obtains a court order (cy pres); or
  - There is a provision for amendment by agreement or otherwise.
- Biggest myth is that if there is a restricted gift with no amendment clause that charity and donor can mutually agree to make changes after the gift is made

# Is it Restricted and What is the Restriction?

- Restricted and unrestricted gifts
  - Unrestricted (spend according to objects)
  - Precatory – non binding restriction
  - Internally restricted
  - Conditional (precedent or subsequent)
- Types of restrictions
  - Restricted as to subject matter of expenditures
  - Restricted as to timing of expenditures

# Respecting Binding Restrictions

- Who suggests restrictions:
  - The charity itself
  - Donors
  - Third Parties raising funds for charity
- Donors attempt to retain control by placing stringent restrictions on and ongoing involvement with a gift
  - May affect its recognition as a charitable gift and any tax benefits of the donation

# Challenges with Restricted Gifts

- Donors are well-intentioned, but do not know what is in the best interests of the organization
- What is in the best interest of the organization can change over time and donors interests change over time
- Can undermine mission as funds may not be available for most important needs

# Challenges with Restricted Gifts (continued)

- If large proportion of funds is restricted can make financial management and planning very difficult
- Restricted and long-term gifts can also undermine fundraising as the organization appears to have a large amount of funds, but they cannot necessarily be used for what is needed

# Preventing Problems with Restrictions

- You can refuse the restrictions but you may lose the gift
- You can suggest restrictions to donors that are broad and compatible with the areas of greatest need
- You can negotiate as broad a restriction as possible with the donor
- You can accept restrictions but can diminish real value of gift
- Ensure there is clear communication
- Include necessary caveats, provisions
- Try to maintain as much flexibility as possible

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# Recent Developments

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# Top 68 CRA Reasons for Denying your Canadian Registered Charity Application

<https://www.globalphilanthropy.ca/blog/top-68-cra-reasons-for-denying-your-canadian-registered-charity-application>

# Letter from CRA rulings to the Charities Directorate on aboriginal bands

<https://www.globalphilanthropy.ca/blog/letter-from-cra-rulings-to-the-charities-directorate-on-aboriginal-bands>

# **CRA's Draft Guidance Advancement of religion and charitable registration is released through ATIP**

[https://www.globalphilanthropy.ca/blog/cras\\_draft\\_guidance\\_advancement\\_of\\_religion\\_and\\_charitable\\_registration\\_is\\_released\\_through\\_atip](https://www.globalphilanthropy.ca/blog/cras_draft_guidance_advancement_of_religion_and_charitable_registration_is_released_through_atip)

# CRA updates guidance on community economic development activities to cover disasters

[https://www.globalphilanthropy.ca/blog/cra\\_updates\\_guidance\\_on\\_community\\_economic\\_development\\_activities\\_to\\_cover](https://www.globalphilanthropy.ca/blog/cra_updates_guidance_on_community_economic_development_activities_to_cover)

# **CRA reminds B.C. Societies to make transition under new B.C. Societies Act or face dissolution**

[https://www.globalphilanthropy.ca/blog/cra\\_reminds\\_b.c.\\_societies\\_to\\_make\\_transition\\_under\\_new\\_b.c.\\_societies\\_act](https://www.globalphilanthropy.ca/blog/cra_reminds_b.c._societies_to_make_transition_under_new_b.c._societies_act)

# **CRA website moved on July 11, 2017 and that includes Charities Directorate**

[https://www.globalphilanthropy.ca/blog/cra\\_website\\_to\\_move\\_on\\_july\\_11\\_2017](https://www.globalphilanthropy.ca/blog/cra_website_to_move_on_july_11_2017)

# Ignorance isn't bliss for large registered charities anymore as CRA focuses audits on them

[https://www.globalphilanthropy.ca/blog/ignorance isnt bliss for large charities anymore as cra focuses audits on t](https://www.globalphilanthropy.ca/blog/ignorance-isnt-bliss-for-large-charities-anymore-as-cra-focuses-audits-on-t)

# CRA increasingly focused on and auditing internal controls of registered charities

<https://www.globalphilanthropy.ca/blog/cra-increasingly-focused-on-internal-controls-at-registered-charities>

# Class action lawsuit for \$800 million over Global Learning Group Inc. (GLGI) donation program

<https://www.globalphilanthropy.ca/blog/class-action-for-800-million-over-global-learning-group-inc.-gsgi-donation>

# Senate appoints Special Committee on the Charitable Sector to look at laws and policies and impact

[https://www.globalphilanthropy.ca/blog/senate\\_appoints\\_special\\_committee\\_on\\_the\\_charitable\\_sector\\_to\\_look\\_at\\_laws](https://www.globalphilanthropy.ca/blog/senate_appoints_special_committee_on_the_charitable_sector_to_look_at_laws)

# US changes to tax code could mean big problems for US charities

<https://www.globalphilanthropy.ca/blog/us-changes-to-tax-code-could-spell-big-problems-for-us-charities>

**Are you prepared for  
CHAMP? It is happening in  
November 2018 whether you  
are ready or not**

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# Thank you!

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