



THE COST OF RELIGION IN CANADA

An Introductory Report

Exploring Advancement of Religion as a charitable purpose

April 2021



Authors: Sandra Dunham
Leslie Rosenblood

Contributors: Diane Bruce
Ashley Ertel-Ritzmann
John Manuel
Seanna Watson
Andy Wei

The Cost of Religion in Canada

An Introductory Report Exploring the Advancement of Religion as a Charitable Purpose

TABLE OF CONTENTS

- Executive Summary3
- Purpose of this report.....4
- Proselytizing Should Not Be a Charitable Activity4
- Scope of this report5
- Benefits of being a charity6
 - Charitable tax receipting6
 - Taxation.....6
 - Government transfers6
- Charitable Status Qualification Requirements6
 - Public Benefit7
 - Eligible beneficiary Group7
- Where religion and other charitable purposes overlap7
 - What is included in the Advancement of Religion Category8
 - Alternative to Advancement of Religion9
- Number and distribution of religious charities in Canada11
- Wealth of Religious Charities.....12
- Summary.....13
- Appendix 1: Canada’s Charitable Purposes14
- Appendix 2: Categories and subcategories of Advancement of Religion16
- Appendix 3: References18
- Appendix 4: End Notes21

EXECUTIVE SUMMARY

This is the first in a series of reports that examines the cost of including “advancement of religion” as a charitable purpose. The Centre for Inquiry Canada (CFIC) provides background information in this report that sets the stage for the remainder of the series.

Charities provide much of the social safety net that is valued by Canadians. As a result, the Government assists them financially through:

- Allowing them to issue charitable tax receipts;
- Providing grants or transfer payments; and
- Offering a variety of tax relief.

All charities must organize under one of the “heads” of charities:

- Advancement of Education
- Relief of Poverty
- Advancement of Religion
- Other Purposes Beneficial to the Community.

The boundary between religious charities and other charities is not always clear. Some charities organizing under “advancement of religion” have strayed from their religious origins (such as the YMCA). Other active religious orders offer social programs, such as foodbanks, that would fit under other categories of charities, in addition to their work advancing religion. Many charitable organizations in other categories are run by faith groups. While their programs are typically available to everyone, they may restrict services as a result of the tenets of their religion.

More than 32,000 religious charities filed a T-3010 (a report to government that all charities are required to submit annually) on their activities in 2018. Collectively they are worth \$38 billion. Over 80% of these charities are Christian.

Granting charitable status to organizations that exist solely to advance religion requires that every Canadian subsidize religion. This violates the Supreme Court ruling that the right to freedom of religion includes the right to be free *from* religion.

The **Centre for Inquiry Canada** is a national, volunteer-led educational charity involved in promoting reason, science and freedom of inquiry.

The **Cost of Religion in Canada** is a series of reports published by CFIC to promote public discourse and examine the social cultural and political role and cost of religion in our society.

www.centreforinquiry.ca

PURPOSE OF THIS REPORT

Charities serve many pro-social functions, including providing much of Canada's valued social safety net. Therefore, all levels of government support charities in several ways. The government may provide grants or transfer payments to charities so they can implement programs or services that society depends upon. Charities are treated favourably by tax laws. They pay less property tax, are exempt from paying income tax, and usually are not required to charge GST or HST while being able to receive a rebate for a portion of the sales taxes they pay. Charities issue charitable tax receipts which allow donors to claim a credit on their income taxes.

Through this series of reports, the Centre for Inquiry Canada (CFIC) will demonstrate that the financial and social costs of continuing to allow advancement of religion as a charitable purpose are extensive. There are many reasons to discontinue the practice of granting charitable status to organizations whose sole purpose is the advancement of religion. Canada can retain the positive impact of the charitable sector while adhering to secular values.

PROSELYTIZING SHOULD NOT BE A CHARITABLE ACTIVITY

Currently, the Canada Revenue Agency (CRA) considers “advancement of religion” to be a charitable purpose in Canada. The criteria that determine [which organizations qualify as a charity](#) in Canada were inherited from the British House of Lords in an 1891 decision, itself was based on the preamble of the 1601 Statute of Charitable Uses (also known as the Statute of Elizabeth). That ruling stated that “advancement of religion”, in and of itself, was a charitable activity.

The current definition of “Advancement of Religion”, relied upon by the CRA, can be traced to the Federal Court of Appeal’s 2004 decision in [Fuaran Foundation v. Canada \(Customs and Revenue Agency\)](#). After reviewing previously decided authorities (which required charities granted status under this category to “promote [specific religious doctrine]... spread its message ever wider among mankind” and “take some positive steps to sustain and increase religious belief... in a variety of ways which may be comprehensively described as pastoral and missionary”), the Court held that in the absence of evidence of a “targeted attempt to promote religion or to take positive steps to sustain and increase religious belief” or a “structured program relating to advancement of religion”, the Fuaran Foundation did not qualify as a charity. In short, the court ruled that to be eligible as an “advancement of religion” charity, an organization must take active steps to promote religious understanding and adherence. CFIC argues that, notwithstanding historical precedent, it is no longer appropriate to confer charitable status— along with all the financial benefits that status entails— on organizations

whose sole purpose is evangelism, the aim of “advancing religion” is not an intrinsic good, and Canadians should not continue subsidizing organized religion.

SCOPE OF THIS REPORT

In 2019, CFIC released its first report about the financial [cost of religious charities in Canada](#). Publication of subsequent reports in the series was delayed due to the Covid-19 pandemic, as CFIC focused on meeting the quickly changing needs of its members.

This report will discuss what constitutes a religious charity, examine the limitations to quantifying the influence of religion into the Canadian social network; and explore the nature of religious charities, their distribution across Canada, and the wealth they hold.

Every year, all charities in Canada submit a T-3010 form (which summarizes a charity’s activities for the year, including revenues, expenses, activities, assets, and other data) to the Canada Revenue Agency (CRA). CFIC obtained the T-3010 submissions for all charities in Canada registered in 2018 as existing for the “advancement of religion” from the CRA. The Cost of Religion series will illuminate the financial costs of recognizing advancement of religion as charitable activity.

The information in this report series is only as accurate as the data gathered by CRA. There are [concerns about the accuracy of information in T-3010s](#) for a variety of reasons, which include the complexity and nuance of the Income Tax Act, inexperienced volunteers completing the form, transcription errors, the complexity of specific charitable organizations, and even deliberate deception. CFIC cannot verify whether religious charities are completing the T-3010 truthfully or whether they are more or less accurate in completing and filing their annual returns than other charities.

What cannot be extrapolated from the data are the social and emotional costs of religion:

- Increased hostility between different religious groups
- The cost of proselytizing
- Discrimination against and marginalization of specific populations (such as LGBT communities)
- Restricted reproductive freedom for women
- Limited access to some health services, such as Medical Assistance in Dying (MAiD)

BENEFITS OF BEING A CHARITY

[Having charitable status allows organizations](#) to avoid paying taxes, permits them to receive government transfers for a variety of purposes, and makes it possible for them to issue charitable tax receipts to encourage donations. These expenses are borne by all Canadians. Therefore, charities must apply to the Government of Canada and prove that their purposes are charitable.

The many ways in which religious charities cost Canadian taxpayers will be examined and, to the extent possible, quantified in subsequent Cost of Religion reports from CFIC.

CHARITABLE TAX RECEIPTING

Charities are [permitted to issue charitable tax receipts](#) which allow their donors to receive a tax credit, thereby reducing their personal income tax.

TAXATION

- Charities are usually exempt from charging [sales tax](#) on goods sold. They are also able to claim a rebate for a portion of the sales tax they pay.
- Charities are [exempt from paying income tax](#) in Canada.
- Some charities, including many religious charities, are [exempt from paying property taxes](#).

GOVERNMENT TRANSFERS

Many religious charities receive direct funding from the federal, provincial and/or municipal levels of government.

CHARITABLE STATUS QUALIFICATION REQUIREMENTS

The Income Tax Act establishes the qualification requirements for charitable status in Canada. Charitable organizations must register under one of the CRA's four "heads" (purposes) to obtain charitable status:

- Relief of poverty
- Advancement of education
- Advancement of religion
- Other purposes beneficial to the community

[According to CRA](#), "To advance religion in the charitable sense means to promote the spiritual teachings of a religious body and to maintain doctrines and spiritual observances on which

those teachings are based. There must be an element of theistic worship, which means the worship of a deity or deities in the spiritual sense.” (See Appendix 1 for a definition of each of Canada’s charitable purposes.)

PUBLIC BENEFIT

A charity must “[provide a charitable benefit to the public or a sufficient section of the public,](#)” must have “exclusively charitable purposes,” and needs to ensure “its income cannot be used for the personal benefit of any of its members, shareholders or governing officials.”

According to the Government of Canada, to demonstrate public benefit a charity must:

- describe the activities through which it will provide a charitable benefit
- devote its resources to these activities
- provide a charitable benefit which is recognizable, socially useful, and capable of being proven

The Government of Canada provides the following [description of activities in the Advancement of Religion category:](#)

- Establishing and maintaining buildings for religious worship and other religious use
- Organizing and providing religious instruction
- Carrying out pastoral and missionary work

ELIGIBLE BENEFICIARY GROUP

Charities must define their eligible beneficiary group while ensuring that the charitable benefit is “provided to the public or a sufficient section of the public.” Religious charities are free to discriminate based on religious faith in their government-funded charitable efforts. However, organizations falling under the other three purposes (reduction of poverty, advancement of education, or other charitable purposes) are [prohibited from excluding eligible beneficiaries on the basis of religion.](#)

WHERE RELIGION AND OTHER CHARITABLE PURPOSES OVERLAP

The pillars of charity are not mutually exclusive. Religious organizations providing non-evangelical services may choose to register under the category related to their primary purpose. The Centre for Inquiry Canada’s Cost of Religion series looks exclusively at religious charities registered under the advancement of religion category.

Canada has many hospitals, universities, private schools, and social service organizations which are run by religious organizations. Often the name of the institution indicates the religious order that directs it (such as Montreal’s Jewish General Hospital, British Columbia’s Trinity

Western University, and Catholic Family Services). These charities do not fall under the advancement of religion category. They are usually publicly funded, charitable organizations and generally provide services to people from all faith groups; however, they may require their users to agree to edicts set out by their religion or they may limit the services they provide to align with their beliefs. For example, [Trinity Western University mandates](#) that faculty and staff “not engage in sexual intimacy that violates the sacredness of marriage between a man and a woman.” Until August 2018, students were also [subject to this prohibition](#). [Publicly funded Catholic Hospitals](#) have refused to offer, and sometimes even to discuss, Medical Assistance in Dying.

Faith-based charities that have not registered under the “Advancement of Religion” category are not included in the Cost of Religion project. Explicitly or implicitly, part of their mission includes the instillation of faith. Most notable in this category are educational charities that operate religious schools such as the Ottawa Islamic School, The Calgary Jewish Academy, and the Halifax Christian Academy.

In three Canadian provinces—Alberta, Saskatchewan, and Ontario—publicly funded separate school boards exist for Catholic students¹. Though not considered charities, Catholic school systems amount to an enormous and expensive subsidy for religious education. [Ontario alone spent over \\$28 billion on education in 2018](#), approximately one-third of which funded its separate (Catholic) school systems; merging them with the public boards would [save up to \\$1.6 billion annually](#).

WHAT IS INCLUDED IN THE ADVANCEMENT OF RELIGION CATEGORY

More than 30,000 charities are registered with CRA with the stated purpose of Advancement of Religion. Most are churches, synagogues, temples, and other “houses of worship.” Within these organizations, a portion of their activities may include providing social services to their community. It is infeasible to review each one to determine whether they solely evangelize or also contribute to other social causes.

There are also organizations still registered under the “Advancement of Religion” purpose but whose mandate has since changed substantially. Most notably, many YMCA (Young Men’s Christian Association) and YWCA (Young Women’s Christian Association) organizations are categorized under “Advancement of Religion.” Today, most Canadians know these places as non-religious recreational facilities, often simply called, “The Y.” There are a handful of Y’s that have registered under other categories, including the [YWCA in Agvvik Nunavut](#), which is registered under the pillar of Other Purposes Beneficial to the Community.

Some organizations' missions make it clear that their objective is to convert people to their faith or to teach their faith to their followers. For example, One Hope Ministries of Canada lists their ongoing programs as "Christian camping ministries and activities for children aged 6-18. families, and senior citizens" [sic]. Aboriginal Bible Academy defines its activities as "a bible training school providing religious and academic instruction via a 'distance learning' venue— primarily for native students. The organization also conducts missions and humanitarian work."

Somewhere in the middle lie organizations whose focus is providing community service in a religious context. For example, the Orillia Christian Centre describes their ongoing programs: "The soup kitchen is open to the public to provide hot lunch 6 days per week. The soup kitchen provides 3 meals/day for the men staying in the shelter. The shelter provides emergency accommodation to homeless men. A drop-in centre is operated 5 days per week. A referral service for community services is provided. Where possible, assistance is provided to individuals staying at the shelter to try to improve their current situation." The organization's [webpage](#) details some of these activities, while briefly mentioning they aim to provide "spiritual hope (based on Christian beliefs)."

A significant challenge in determining a charity's religious influences is that the programs they report to CRA may understate their religious objectives. For example, [Pregnancy Care Canada](#) reports on their programs to CRA as follows: "The charity provides training and education to Pregnancy Resource Centers across Canada and assists in the establishment of new centers." However, their [website](#) states, "We are a Christ-centred national organization dedicated to upholding life by equipping pregnancy care centres and local communities with resources, education, and support to compassionately serve those challenged by an unexpected pregnancy."

ALTERNATIVE TO ADVANCEMENT OF RELIGION

What would happen to religious charities and the programs they offer if "Advancement of Religion" as a charitable category was eliminated? Almost all of these charities could convert to non-profit organizations, while some would qualify as charitable under one of the other heads of charity.

Churches and some of the other charities referenced in this report are a better fit under the non-profit category. [CRA states](#) a registered charity "must be established and operate exclusively for charitable purposes." A non-profit "can operate for social welfare, civic improvement, pleasure, sport, recreation or any other purpose except profit." Revisiting [CRA's definition of charitable purpose](#), "A charity must provide a charitable benefit to the public or a sufficient section of the public."

Subsequent reports in this series will explore the financial burden charities operating under the category “Advancement of Religion” and will describe the savings to taxpayers that would result from their conversion to non-profit organizations.

NUMBER AND DISTRIBUTION OF RELIGIOUS CHARITIES IN CANADA

A total of 32,409 religious charities completed a T-3010 for their 2018 fiscal year (the most current information available at the time of writing). Over 80% of these charities identified as Christian; approximately 1% identified as Muslim; another 1% were Jewish; and 3% were “other.” The final 14.5% are charities that support religion (13.4%) or foundations (1.1%). CFIC was not able to determine which faith organizations in the final two categories supported. (See Appendix 2 for a list of religions recognized by CRA.)

The number of charities in each category, grouped by province is presented in Table 1 (note that the location refers to the head office of the charity).

“Outside Canada” is used to describe the nine religious charities headquartered in the US.

		Christianity	Islam	Judaism	Other	Supporting religion	Foundations
NL	n=	565	1	2	4	40	2
	%	92.0%	0.2%	0.3%	0.7%	6.5%	0.3%
NS	n=	1161	3	5	13	89	6
	%	90.9%	0.2%	0.4%	1.0%	7.0%	0.5%
NB	n=	1019	5	3	9	87	6
	%	90.3%	0.4%	0.3%	0.8%	7.7%	0.5%
PE	n=	207	1	0	3	15	0
	%	91.6%	0.4%	0.0%	1.3%	6.6%	0.0%
QC	n=	3011	47	109	78	944	95
	%	70.3%	1.1%	2.5%	1.8%	22.0%	2.2%
ON	n=	10259	216	187	426	1714	129
	%	79.3%	1.7%	1.4%	3.3%	13.3%	1.0%
MB	n=	1526	5	12	26	193	22
	%	85.5%	0.3%	0.7%	1.5%	10.8%	1.2%
Sk	n=	1774	11	4	21	154	10
	%	89.9%	0.6%	0.2%	1.1%	7.8%	0.5%
AB	n=	3193	38	9	90	468	32
	%	83.4%	1.0%	0.2%	2.3%	12.2%	0.8%
BC	n=	3258	30	17	268	618	64
	%	76.6%	0.7%	0.4%	6.3%	14.5%	1.5%
NT	n=	38	0	0	2	3	1
	%	86.4%	0.0%	0.0%	4.5%	6.8%	2.3%
NU	n=	7	0	0	0	1	0
	%	87.5%	0.0%	0.0%	0.0%	12.5%	0.0%
YT	n=	38	1	0	1	4	0
	%	86.4%	2.3%	0.0%	2.3%	9.1%	0.0%
Outside Canada	n=	3	0	0	0	6	0
	%	33.3%	0.0%	0.0%	0.0%	66.7%	0.0%
Total	n=	26059	358	348	941	4336	367
	%	80.4%	1.1%	1.1%	2.9%	13.4%	1.1%

WEALTH OF RELIGIOUS CHARITIES

Religious charities hold wealth in the form of buildings and land, cash and bank accounts, short- and long-term investments, and a variety of other assets. Canadian religious charities hold nearly \$5.75 billion in bank accounts and slightly more than \$9.8 billion in long term investments.

Land and buildings add another \$26 billion to religious charities' assets, which reflects the purchase price (and not the current, presumably significantly higher, market value). CFIC does not have access to the data that would allow a calculation of the current value of property owned by religious charities. The wealth held by Canadian religious charities is presented in Table 2.

	Cash	Long term investments	Land and Buildings	Total Assets	Total Liabilities	Total Equity
NL	60,163,204	127,539,366	442,484,011	729,411,631	74,980,148	654,431,483
NS	103,689,437	187,916,035	1,413,213,789	1,846,881,721	200,630,657	1,646,251,064
NB	73,510,309	221,305,606	545,021,523	974,221,464	181,129,438	793,092,026
PE	81,703,457	33,233,042	157,918,660	298,509,461	45,434,842	253,074,619
QC	485,088,007	2,515,194,359	3,156,378,455	7,452,805,568	1,749,194,150	5,703,611,418
ON	2,310,360,438	4,892,595,615	10,665,332,155	21,392,528,760	4,707,787,686	16,684,741,074
MB	223,089,102	524,153,527	1,166,610,627	2,191,552,062	710,760,179	1,480,791,883
SK	142,056,655	134,528,911	853,659,825	1,281,192,481	186,270,284	1,094,922,197
AB	784,259,188	473,279,101	3,968,977,957	5,326,347,889	952,671,167	4,373,676,722
BC	1,471,609,560	681,754,707	3,714,836,809	6,284,060,219	1,043,161,429	5,240,898,790
NT	6,818,109	18,366,452	46,152,055	72,975,560	21,199,674	51,775,886
NU	209,778		2,271,972	2,987,035	347,310	2,639,725
YT	2,419,225	1,989,628	13,699,825	22,093,197	6,367,031	15,726,166
Outside C:	998,892	5,570,008	761,086	6,797,070	1,761,963	5,035,107
Total	5,745,975,361	9,817,426,357	26,147,318,749	47,882,364,118	9,881,695,958	38,000,668,160
Notes:	1. Not all total asset accounts have been itemized in this chart. Therefore the sum of cash, long-term investments and land and buildings does not equal total assets.					
	2. Land and buildings are recorded at the purchase value. Appreciation of property values is not included in reporting. It is not possible to calculate the current value of land and buildings.					

SUMMARY

More than 32,000 charities in Canada identify under the category of “Advancement of Religion”, according to CRA 2018 records. These organizations, the majority of which are Christian, use public funding to advance the tenets of their faith. Together, they possess assets in excess of \$47 billion.

The wealth accumulated by religious charities has come at the expense of all Canadians. The CFIC series “The Cost of Religion in Canada” will detail the annual financial cost of these charities to Canadian taxpayers.

In 1985, the Supreme Court of Canada ruled² that freedom of religion includes the right to freedom from religion. The time has come for Canadians of faith to support their religious institutions and organizations without the unwilling and substantial financial contributions of Canadian atheists, agnostics, and other nonbelievers.

The **Centre for Inquiry Canada** is a national, volunteer-led educational charity involved in promoting reason, science and freedom of inquiry.

The **Cost of Religion in Canada** is a series of reports published by CFIC in an effort to promote public discourse and the examination of the social cultural and political role and cost of religion in our society.

www.centreforinquiry.ca

Text in this section is quoted directly from the CRA website.

Relief of Poverty

To relieve poverty in the charitable sense means to bring relief to those experiencing poverty. People experiencing poverty are those who lack the basic necessities of life or simple amenities available to the general population.

Examples include the following:

- operating a food bank for the benefit of the poor
- providing non-profit residential accommodation for persons of low income
- providing clothing, and other basic amenities to persons of low income
- providing the necessities of life to victims of disasters or sudden catastrophes

Purposes that relieve poverty are accepted by the courts as providing a public benefit because they provide relief only to beneficiaries experiencing poverty. It is only charitable to provide benefits to the extent required to relieve poverty.

Preventing poverty is not a charitable purpose

The courts have confirmed that purposes for the prevention of poverty are not charitable. They have stated that charities whose purposes relieve poverty must have beneficiaries that are experiencing poverty at the time the benefits are provided. The courts have not accepted the risk of poverty as being equivalent to actually experiencing poverty.

Charities cannot be established with purposes for the prevention of poverty. However, charities can conduct activities that have the effect of preventing poverty. These activities typically advance purposes in one or more of the other charitable categories where the beneficiaries are not restricted to those that are poor. For example, a charity established to advance education could also teach money management skills.

Advancement of Education:

To advance education in the charitable sense involves the training of the mind, advancing the knowledge or abilities of the recipient, raising the artistic taste of the community, or improving a useful branch of human knowledge through research, such as:

- establishing and operating schools or similar educational institutions
- providing scholarships, bursaries, and prizes for scholastic achievement
- providing childbirth education classes that focus on preparation for parenting and nutrition
- increasing the public's appreciation of Aboriginal culture
- doing research in a recognized field of knowledge and making the results available to the public

Advancement of Religion:

There must be an element of theistic worship, which means the worship of a deity or deities in the spiritual sense. To advance religion in the charitable sense means to preach and advance the spiritual teachings of a religious faith, and to maintain the doctrines and spiritual observances on which those teachings are based, such as:

- establishing and maintaining buildings for religious worship and other religious use
- organizing and providing religious instruction
- carrying out pastoral and missionary work

Other purposes beneficial to the community

This category includes various purposes that do not fall within the other categories but which the courts have recognized as charitable, such as:

- relieving a condition or disability associated with old age, which includes providing facilities for the care and rehabilitation of the elderly
- preventing and relieving sickness and disability, both physical and mental (for example, hospitals)
- providing certain public amenities to benefit the community (for example, public recreation grounds)
- providing counselling services for people in distress
- operating an animal shelter
- operating a volunteer fire department

APPENDIX 2: CATEGORIES AND SUBCATEGORIES OF ADVANCEMENT OF RELIGION

Category:	• Subcategories:
Christianity	<ul style="list-style-type: none"> • Adventist • Anglican • Apostolic • Baptist • Catholic • Church of Christ • Gospel • Jehovah’s Witnesses • Mennonite/Brethren/Hutterite • Orthodox • Pentecostal • Presbyterian • Protestant • Salvation Army Temples • United • Other
Islam	<ul style="list-style-type: none"> • Ahmadi • Alevi • Ismaili • Salafi/Wahhabi • Shia • Sufi • Sunni • Other
Judaism	<ul style="list-style-type: none"> • Conservative • Kabbalah • Orthodox • Reform • Other

Other Religions	<ul style="list-style-type: none"> • Baha'i • Buddhism • Hinduism • Jainism • Sikhism • Zoroastrianism • Other
Support of Religion	<ul style="list-style-type: none"> • Cemeteries (religious) • Convents and Monasteries • Counselling (faith based) • Crusade – one-time event • Mission/ Missionary organization • Fund/ endowment for specific faith-based organization • Music – ministries/ religious festivals • Language Translation – enable the reading of sacred text • Library – spiritual and educational resources • Pastoral care – hospice/hospital/prison • Pilgrimages • Prayer fellowships/ministries/circles • Providing and Maintaining facilities/ title-holding entities • Religious education classes (bible study) • Retirement/nursing/rehabilitation • Retreats – marriage encounter/ spiritual/ youth • Scholarships/ bursaries/ awards (religious courses) • Facilitator organization supporting, improving, and enhancing the work of groups involved in the advancement of religion • Youth ministries/ camps • Other

APPENDIX 3: REFERENCES

- Blumberg. (2020, 11 17). *Aboriginal Bible Academy*. Retrieved from Charity Data: <https://www.charitydata.ca/charity/aboriginal-bible-academy/817502883RR0001/>
- Blumbergs. (2020, 11 19). *One Hope Ministries of Canada*. Retrieved from Charity Data: <https://www.charitydata.ca/charity/one-hope-ministries-of-canada/107764573RR0027/>
- Blumbergs. (2020, 11 17). *Orillia Christian Centre*. Retrieved from Charity Data <https://www.charitydata.ca/charity/orillia-christian-centre/892281577RR0001/>
- Blumbergs (2021, 03 16) Pregnancy Care Canada Retrieved from Charity Data <https://www.charitydata.ca/charity/pregnancy-care-canada/880400221RR0001/>
- Blumberg, M. S. (2019, 10 2). *Blumbergs' snapshot of the Canadian Charity Sector 2017*. Retrieved from Canadian Charity Law: <https://www.canadiancharitylaw.ca/blog/blumbergs-canadian-charity-sector-snapshot-2017/>
- CBC News (2018, 09 14) Trinity Western students won't have to sign covenant banning sex outside straight marriage <https://www.cbc.ca/news/canada/british-columbia/trinity-western-students-won-t-have-to-sign-covenant-banning-sex-outside-straight-marriage-1.4784924>
- Carter, Terrance S. Langan, Anne Marie (2006, 10) Advancing Religion as a Head of Charity: What are the Boundaries? https://www.charitylaw.ca/pub/article/church/2006/advrel_oct06.pdf
- Centre for Inquiry Canada. (2013, 07 23). *LGBTQ people not welcome at BC law school*. Retrieved from Centre for Inquiry Canada: <https://centreforinquiry.ca/lgbtq-people-need-not-apply/>
- Federal Court of Appeal Decisions (2004,05 04) Fuaran Founaction v. Canada (Customs and Revenue Agency) <https://decisions.fca-caf.gc.ca/fca-caf/decisions/en/item/34189/index.do>
- Government of Canada. (2016, 6 23). *What is the difference between a registered charity and a non-profit*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/giving-charity-information->

[donors/about-registered-charities/what-difference-between-a-registered-charity-a-non-profit-organization.html](https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/advancement-education.html)

Government of Canada. (2020, 11 13). *Advancement of education*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/advancement-education.html>

Government of Canada. (2020, 11 12). *Advancement of Education*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/advancement-education.html>

Government of Canada. (2020, 11 13). *Advancement of religion*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/advancement-religion.html>

Government of Canada. (2020, 11 17). *General Rules for Charities*. Retrieved from GST/HST Information for charities <https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4082/gst-hst-information-charities.html#P263364028>

Government of Canada (2006, 03 10) Guidelines for registering a charity: Meeting the public benefit test <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-statement-024-guidelines-registering-a-charity-meeting-public-benefit-test.html>

Government of Canada (2020, 11 13). *Other purposes beneficial to the community*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/other-purposes-beneficial-to-community.html>

Government of Canada, Policies and Guidance Religion (2002, 10 25) <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/summary-policy-r06-religion.html>

Government of Canada. (2020, 11 13). *Relief of poverty*. Retrieved from Government of Canada: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/registering-charitable-qualified-donee-status/applying-charitable-registration/charitable-purposes/relief-poverty.html>

Government of Canada. (2017, 04 27) Which organizations can issue official donation receipts? <https://www.canada.ca/en/revenue-agency/services/charities-giving/giving-charity-information-donors/making-a-donation/which-organizations-issue-official-donation-receipts.html>

Government of Ontario. (2019, 04 11). *Chapter III, Section C: Fiscal Plan*. Retrieved from Government of Ontario: <https://budget.ontario.ca/2018/chapter-3c.html#t3-25> Ontario Human Rights Commission Commission ontarienne des droits de la personne (2021, 03 8) Defences and exceptions <http://www.ohrc.on.ca/en/policy-preventing-discrimination-based-creed/8-defences-and-exceptions>

Imagine Canada Sector Source (2021, 03 17) Implications of becoming a charity <http://sector-source.ca/managing-organization/starting-organization/implications-becoming-charity>

Orillia Lighthouse. (2017). *What we do*. Retrieved from Orillia Lighthouse: <http://orillialighthouse.ca/what-we-do>

Ottawa Citizen. (2016, 09 27). *Patients must be transferred out of Catholic hospitals to discuss assisted dying*. Retrieved from Local News: <https://ottawacitizen.com/news/local-news/patients-must-be-transferred-out-of-catholic-hospitals-to-discuss-assisted-dying>

Pregnancy Care Canada. (2020, 11 17). *Our mission*. Retrieved from Pregnancy Care Canada: <https://pregnancycarecanada.ca/who-we-are/>

Walters, D. Ann, Claridge, Nancy E. . (2008, 01 23) Charity Law Bulletin no. 130 Assessment Issues Affecting Charities and Not-For-Profit Organizations in Ontario <https://www.carters.ca/pub/bulletin/charity/2008/chylb130.htm>

William Phillips. (2012, 03). *Ontario Public and Catholic School Merger Study*. Retrieved from Federation of Urban Neighbourhoods of Ontario Inc.: <https://urbanneighbourhoods.ca/wp-content/uploads/2020/10/ontario-public-and-catholic-school-merger-study.pdf>

¹ In Ontario and Quebec, these separate school boards date back to before confederation, and were explicitly referenced in s. 93 of the *British North America Act*, 1867. In 1982, s. 29 of the *Canadian Charter of Rights and Freedoms* explicitly exempted such schools from challenge, by guaranteeing that “[n]othing in this *Charter* abrogates or derogates from any rights or privileges guaranteed by or under the Constitution of Canada in respect of denominational, separate or dissentient schools”. In 1997, Quebec enacted a bilateral constitutional amendment with the federal government to eliminate its separate school system.

² *R. v. Big M Drug Mart*, [1985] 1 S.C.R. 295, 1985 Carswell Alta 316 at paragraphs 95 & 129:

Freedom can primarily be characterized by the absence of coercion or constraint. If a person is compelled by the state or the will of another to a course of action or inaction which he would not otherwise have chosen, he is not acting of his own volition and he cannot be said to be truly free. One of the major purposes of the Charter is to protect within reason from compulsion or restraint. Coercion includes not only such blatant forms of compulsion as direct commands to act or refrain from acting on pain of sanction, coercion includes indirect forms of control which determine or limit alternative courses of conduct available to others. Freedom in a broad sense embraces both the absence of coercion and constraint, and the right to manifest beliefs and practices. Freedom means that, subject to such limitations as are necessary to protect public safety, order, health, or morals or the fundamental rights and freedoms of others, no one is to be forced to act in a way contrary to his beliefs or his conscience...

With the entrenchment of the Charter the definition of freedom of conscience and religion is no longer vulnerable to legislative incursion. I conclude therefore that a definition of freedom of conscience and religion incorporating freedom from compulsory religious observance is not only in accord with the purposes and traditions underlying the Charter; it is also in line with the definition of that concept as found in the Canadian jurisprudence.