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# Report on the Charities Program 2023 to 2024

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## Message from the Director General (Canada Revenue Agency)

It is my pleasure to share with you the Report on the Charities Program 2023 to 2024. This report features the work that the CRA (Canada Revenue Agency) does to not only support registered charities and other qualified donees, but also maintain public trust in the Canadian charitable sector. Trust is critical to a healthy charitable sector, a well-functioning democracy and thriving communities.

Upholding the integrity of the charitable sector is a shared responsibility. On one hand, the CRA (Canada Revenue Agency) wants to enable charities and other qualified donees to maximize their contributions to the social fabric of Canada and the world. On the other, registered charities have not only significant privileges, such as issuing donation receipts and having tax-

exempt status, but also obligations under the Income Tax Act.

As the regulator of the sector, the CRA (Canada Revenue Agency)'s Charities Directorate has a responsibility to maintain the integrity of the charitable sector and confidence of Canadian donors by ensuring all registered charities comply with their obligations. We take a risk-based, education-first approach to our work and offer a range of services to support the sector in meeting the requirements of registration and complying with the law.

This year and every year, we remained committed to being a trusted, helpful, fair, and people-centric organization. Our focus continues to be on providing the best possible service to the sector and the public, and I am proud that the work we did in 2023-2024 illustrates this approach, as you will see in the report.

I look forward to more exciting developments in the year ahead.



Sharmila Khare  
Director General  
Charities Directorate  
Canada Revenue Agency

## Introduction

The Canada Revenue Agency (CRA) is responsible for all program activities related to the provisions of the Income Tax Act for qualified donees. This includes:

- registered charities
- registered Canadian amateur athletic associations (RCAAA)
- registered national arts service organizations (RNASO)
- registered journalism organizations (RJO)
- other qualified donees (OQD)

### Our mission

The Charities Directorate's goal is to help charities comply with the income tax legislation and regulations by educating them, offering quality services, and enforcing rules responsibly. This helps maintain the integrity of the charitable sector and benefits the social well-being of Canadians.

### Our vision

The Charities Directorate strives for integrity, fairness, knowledge, and innovative service delivery at the heart of its work, which fosters client-oriented service and compliance. Through these values, it maintains the recognition and respect of charities, stakeholders, and the Canadian public.

### Progress made from 2023 to 2024

This report highlights the CRA (Canada Revenue Agency)'s activities and accomplishments from April 1, 2023, to March 31, 2024. Most notably, the CRA (Canada Revenue Agency):

- increased engagement with the charitable sector to better understand concerns and challenges, while also seeking improvements in outgoing communications with respect to the registration process
- continued implementing a risk-based approach to audits to identify various levels of compliance risks, allowing for appropriate treatments such as: education and compliance agreements for lesser non-compliance and revocations/sanctions for more egregious non-compliance
- released version 24 of Form T3010, Registered Charity Information Return, to reflect new reporting requirements

- published Guidance CG-032, Registered charities making grants to non-qualified donees, to explain how charities can apply the new rules on qualifying disbursements
- exceeded service standard targets for telephone enquiries and telephone accessibility by callers, while responding to an increased number of written enquiries and public information requests
- increased the number of outreach and education activities provided to the charitable sector
- supported various reviews of the Charities program; specifically, on its national security activities and decision-making related to registered Canadian charities

**Note**

In some cases, throughout the report, the data was rounded to the nearest whole number for publication purposes.

# The charitable sector by the numbers

## Registered charities by designation

The number of registered charities by designation comes from the Charities Directorate’s administrative data for 2023.



- 73,966 Charitable organizations
- 6,775 Private foundations
- 4,777 Public foundations


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## Assets, revenue, and expenditures by designation (in billion dollars) <sup>1</sup>



-  **\$503B**  
Charitable organizations
-  **\$92B**  
Private foundations
-  **\$50B**  
Public foundations



-  **\$326B**  
Charitable organizations
-  **\$6B**  
Private foundations
-  **\$10B**  
Public foundations



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Revenue by type (in billion dollars) <sup>2</sup>

In 2022, government continued to be the main source of revenue for charities, making up 70% of all revenue. Revenue from the sale of goods and services (8%), tax-receipted gifts (6%), non-tax-receipted revenue (4%), and revenue from other registered charities (3%) also contributed to charity revenue in 2022. Finally, the combined amounts in the “other” category made up 9% of charity revenue.

Source	Total
Total revenue from government	241
Other <sup>3</sup>	30
Revenue from sales of goods and services	27
Tax-receipted gifts	22
Non-tax-receipted revenue	12
Revenue from other registered charities	10

Expenditures by type (in billion dollars) <sup>4</sup>

In 2022, 73% of expenditures reported by charities were allocated to charitable activities, 4% on gifts to qualified donees, and 23% on “other” expenditures, such as professional and consulting fees, management and administration, and travel and vehicle expenses.



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#### Activities outside Canada <sup>5</sup>

Charities reported spending approximately \$4.6 billion on activities outside Canada (as per line 200 of Form T3010).





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## The regulatory process

Registered charities perform valuable work in our communities, and Canadians support this work in many ways. The CRA (Canada Revenue Agency) regulates registered charities and is responsible for protecting the integrity of the tax system and the charitable sector by ensuring that all registered charities follow the rules.

An organization must meet a number of general requirements for charitable registration under the Income Tax Act. For more information, go to Factors that will prevent an organization from being registered as a charity.

The CRA (Canada Revenue Agency) is engaged in all steps of the registration process and throughout the life of a registered charity.

Once registration is approved, the CRA (Canada Revenue Agency):

- participates in ongoing dialogue with registered charities and other qualified donees
- monitors the operations of registered charities for annual reporting and other compliance activities

Registered charities have significant privileges under the Income Tax Act, including tax-exempt status and the ability to issue official donation receipts. To maintain these privileges, charities must continue to meet all the requirements of the Act. For more information on operating a registered charity, go to Advantages and obligations of becoming a registered charity.

When a registered charity is found to be non-compliant with its legal obligations, the CRA (Canada Revenue Agency) may take compliance action under the Income Tax Act.

## Registration (Canada Revenue Agency)

During the registration process, the CRA (Canada Revenue Agency) provides ongoing support to applicants and representatives. During the 2023 to 2024 fiscal year, 88.2% of applicants used online services to submit applications, documents, and correspondence.

The CRA (Canada Revenue Agency) received 2,333 applications for registration as a charity and 38 applications for registration in the other qualified donee categories. The CRA (Canada Revenue Agency) made 2,014 decisions on applications for registration.

Over this past year, the CRA (Canada Revenue Agency) continued to focus on finding internal efficiencies to improve the application process. Adjustments to the treatment of incoming applications were made to shorten the overall time for an application to be processed. Efforts were also made to improve internal technical tools in order to improve consistency in treatment and final outcomes for all applications.

The CRA (Canada Revenue Agency) changed the way it communicates with potential registrants by taking a people-centric approach. As part of this change, the content and tone of correspondence was altered to encourage dialogue and engagement between the CRA (Canada Revenue Agency) and applicants. Similarly, knowing that applicants strive to offer a benefit to a larger

community and that the majority of the sector is compliant, the CRA (Canada Revenue Agency) promoted an education first strategy in communications with the sector.

Applications received – fiscal year 2023 to 2024



- 2,333  
Registered charities
- 38  
Other qualified donees

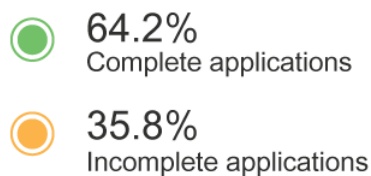
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Breakdown of OQD applications received

Type of OQD	Total
Registered municipal or public bodies performing a function of government in Canada	17
Registered universities outside of Canada	12
Registered Canadian amateur athletic organizations	5
Registered journalism organizations	2
Registered low-cost housing corporations for the aged	2

Applications received – complete versus incomplete upon submission – fiscal year 2023 to 2024





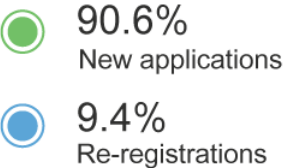
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Main reasons for determining if an application is incomplete upon submission:

- missing or incomplete governing documents
- full responses not provided on a paper submission
- missing or incorrect signatures
- missing description of activities and financial information

**Applications received by category – fiscal year 2023 to 2024**



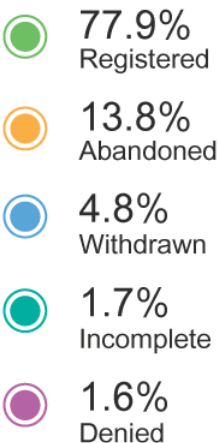


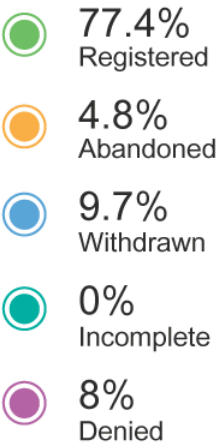
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Application outcomes – fiscal year 2023 to 2024

Approval of registration continued to be the most common application outcome, with approximately 78% of applications for charitable registration approved. Denial of registration was the least common application decision made by the CRA (Canada Revenue Agency), representing less than 2% of application outcomes from 2023 to 2024.

Approval of registration was also the most common application outcome for other qualified donees from 2023 to 2024. Denial of registration is more common for this group because of the distinct eligibility criteria for each OOD (other qualified donee) type.





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Common reasons for denial – charities – fiscal year 2023 to 2024

In fiscal year 2023 to 2024, a total of 33 applications were found to be ineligible for charitable registration. The following are the most common reasons that applicants were not granted charitable status:

- Lack of information provided on proposed activities
- Carrying on non-charitable activities
- Acting as a conduit
- Lack of direction and control over the use of resources
- Private benefit

Completed registrations by category – a breakdown of registrations completed under the four heads of charity – fiscal year 2023 to 2024

Head of charity	Percentage of completed applications
Other purposes beneficial to the community	39%
Advancement of religion	32%
Advancement of education	15%
Relief of poverty	14%

## Promoting compliance

While the CRA (Canada Revenue Agency) has an important regulatory responsibility, it is not one that it can carry out independently. Compliance is truly a shared responsibility that involves many stakeholders, including charities, umbrella organizations, accountants, lawyers, media, and donors, to help reinforce the importance of compliance.

In fiscal year 2023 to 2024, the CRA (Canada Revenue Agency) continued to use a risk-based approach to promote and address compliance within the charitable sector. The CRA (Canada Revenue Agency) does this by balancing its interactions with charities in an effort to help the majority to voluntarily comply, and taking remedial action to address serious non-compliance when it is identified.

For lower risk non-compliance issues, this means addressing minor errors through education and non-audit interventions, such as sending letters to remind charities to file their T3010 return and to inform them on how to fix common and avoidable mistakes.

Non-audit interventions are an efficient way to address low-risk to medium-risk compliance issues. This preventative, education-first approach provides registered charities with information to ensure they are able to voluntarily address and self-correct any identified non-compliance before it becomes a more serious problem, and remain compliant with the requirements of the Income Tax Act in the future. The CRA (Canada Revenue Agency) conducts between 8,000 and 12,000 non-audit interventions each year to promote education and voluntary compliance for charities that want to comply, but may need some help to stay on track.

The CRA (Canada Revenue Agency)'s compliance program, which includes the work of the Review and Analysis Division (RAD), uses audits for situations where the risk of potential non-compliance is high and a closer look at the books and records and operations of an organization is necessary to identify and address any serious concerns. Audits can result in different compliance outcomes ranging from education letters to revocation of charitable registration.

### Compliance activities by type – fiscal year 2023 to 2024



6,556  
Non-audits

196  
Audits

Non-audit interventions are aimed at promoting voluntary compliance outside of the audit process. They include education letters, telephone calls, and requests for information.

In the 2023 to 2024 fiscal year, 196 audits were completed. Included below are common non-compliance findings from audits and the percentage of times they occurred:

- Incomplete or incorrect T3010 return – 64%
- Incomplete or inaccurate donation receipts – 56%
- Inadequate books and records – 48%

Almost 70% of audits conducted during 2023 to 2024 resulted in a less severe audit outcome.

**Audit outcomes for fiscal year 2023 to 2024**

Addressing less severe non-compliance findings:

Audit outcome	Number of times outcome occurred
Education letters	107
Other (includes pre-registration and revocation tax audits)	15
Voluntary revocations <sup>6</sup>	9
No change	3
<b>Total</b>	<b>134</b>

Addressing more severe non-compliance findings:

Audit outcome	Number of times outcome occurred
Compliance agreements	44
Notices of Intention to Revoke <sup>7</sup>	8
Annulments	6
Penalties/suspensions	4
<b>Total</b>	<b>62</b>
Revocations as a result of an audit <sup>8</sup>	9

**Compliance revocations – fiscal year 2023 to 2024 <sup>9</sup>**

Revocation is when a charity or ~~OOD (other qualified donee)~~'s registration is cancelled and the privileges that come with charitable status are taken away. The most common reason for revocation is when a charity or ~~OOD (other qualified donee)~~ fails to file its annual return as required under the Income Tax Act. These are also known as delinquent revocations.

For more information on revocation, go to Types of revocation.



-  **1,131**  
Revocations for failure to file
-  **966**  
Voluntary revocations
-  **9**  
Revocations for cause

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During the fiscal year 2023 to 2024, the CRA updated a variety of resources related to revocation, including:

- the Revocation notices web page
- Form T2046, Tax Return Where Registration of a Charity is Revoked to provide instructions on how a municipality may become an eligible donee
- RC4424, Guide to completing the Tax Return Where Registration of a Charity is Revoked, improving accessibility and usability for readers

Revocation tax assessments - fiscal year 2023 to 2024

Under the Income Tax Act, a registered charity must pay revocation tax when it voluntarily gives up its registration, or when the CRA (Canada Revenue Agency) revokes its registration. The tax is equal to 100% of the fair market value of all remaining assets after all debts have been paid. The purpose of this tax is to ensure that charitable property is applied to charitable use and does not leave the charitable sector when a charity is revoked.

The CRA (Canada Revenue Agency) determines if revoked organizations have met their revocation tax obligations, determining the revocation tax and issuing a Notice of assessment accordingly. In addition, the CRA (Canada Revenue Agency) raises arbitrary assessments when Form T2046 is not filed and the organization has remaining assets. Finally, the CRA (Canada Revenue Agency) identifies assets that have not been transferred in accordance with the legislation and refer these files for further compliance action.

For more information, go to [Revocation tax and the T2046 tax return](#).

In fiscal year 2023 to 2024, the CRA (Canada Revenue Agency) completed the following revocation tax-related actions:

Revocation tax-related action	Number of letters sent
Reminders to file a T2046 <sup>10</sup>	3,049
T2046 assessments	837

Other reasons <sup>11</sup>	458
Arbitrary assessments <sup>12</sup>	198
Reassessments	56

## Program policy (Canada Revenue Agency)

The CRA (Canada Revenue Agency) establishes its policy priorities in response to factors such as changes in the law, Government priorities, and developments in the charitable sector. The CRA (Canada Revenue Agency) also continues to identify policy questions that arise from the operation of the charities program. The CRA addresses these concerns by developing guidance products and providing advice across the charitable sector.

In 2022, the Government of Canada amended the Income Tax Act to expand the [filing requirements for trusts](#). On November 10, 2023, the CRA (Canada Revenue Agency) shared that it will not require registered charities to file the T3, Trust Income Tax and Information Return, for internal trusts held by them.

On December 20, 2023, the CRA (Canada Revenue Agency) published [Guidance CG-032, Registered charities making grants to non-qualified donees](#). This guidance was finalized following a public feedback period where internal and external stakeholders provided invaluable comments and recommendations. The legislative changes made to allow for grants to non-qualified donees recognize the significant value that they bring to charitable work in Canada and internationally. This new option was introduced to provide charities with a means to build more collaborative and equitable partnerships.

In January 2024, the CRA (Canada Revenue Agency) released version 24 of [Form T3010, Registered Charity Information Return](#) and an updated version of [Form T4033, Completing the Registered Charity Information Return](#). Version 24 of Form T3010 reflects new reporting requirements and includes a new schedule to help charities calculate their disbursement quota and their excess or shortfall for the fiscal period.

## Stakeholder engagement

### Advisory Committee on the Charitable Sector

The [Advisory Committee on the Charitable Sector \(ACCS\)](#) is a consultative forum for the Government of Canada to engage in meaningful dialogue with the charitable sector. The [ACCS \(Advisory Committee on the Charitable Sector\)](#) was created to improve the Government’s relationship with the charitable sector and modernize the regulatory framework under which charities operate.

The valuable insight provided by [ACCS \(Advisory Committee on the Charitable Sector\)](#) members through its first [three reports](#) has provided the CRA (Canada Revenue Agency) with important recommendations aimed at strengthening the charitable sector in Canada, and have contributed to the improvement and development of policy and guidance products, such as the new [Guidance CG-032, Registered charities making grants to non-qualified donees](#), and enhancements to the [Form T3010, Registered Charity Information Return](#).

The [ACCS \(Advisory Committee on the Charitable Sector\)](#) met several times during the year, and continues to play a vital role in advising the Government of Canada on key issues facing the charitable sector. Through its working groups, the [ACCS \(Advisory Committee on the Charitable Sector\)](#) consulted with various stakeholders within the charitable sector to address specific challenges, from legislative definitions and risk assessments, to transparency, data management, and the relationship between the CRA (Canada Revenue Agency) and registered charities. Based on this work, the [ACCS \(Advisory Committee on the Charitable Sector\)](#) began drafting its Fourth Report, which contains a series of new recommendations.

### Technical Issues Working Group

The [Technical Issues Working Group \(TIWG\)](#) is a forum to discuss trends and technical issues, explore workable administrative solutions, and expand the CRA (Canada Revenue Agency)’s understanding of the charitable sector.

TIWG (Technical Issues Working Group) membership is made up of key stakeholders from the charitable sector, including umbrella organizations and professional associations, academics, and accounting and legal experts.

In June 2023, the CRA (Canada Revenue Agency) hosted the first in-person TIWG (Technical Issues Working Group) meeting since early 2020. At this meeting, a number of topics were discussed, including a revised Notice of Intention to Revoke a Charity's Registration (T2051A), My Business Account registration difficulties, administration and management issues, and draft guidance on registered charities making grants to non-qualified donees.

In October 2023, the TIWG (Technical Issues Working Group) met in-person to discuss revenue generation, draft updated guidance on public benefit, and enhancements to the online application for registration and annual return processes.

The membership was refreshed in March 2024, for a two-year term.

### **Federal/Provincial/Territorial Network of Charity Regulators**

The Federal/Provincial/Territorial Network of Charity Regulators (FPT Network) meets to discuss issues related to regulating charities across Canada, to identify potential areas for communication and collaboration, and to share news on legislative or policy developments.

In November 2023, the representatives within the FPT Network met virtually to discuss new legislation and rules in their respective jurisdictions. The agenda included updates on recent legislative amendments, Form T3010 changes, new granting rules and changes to purposes, and diversity awareness.

## **Serving the sector and Canadians**

The CRA prioritizes providing the best possible service to the charitable sector and the public. The Charities Directorate takes an education-first approach to its work and offers a range of services to clients. This includes a call centre, a written enquiries service, information requests, webinars for charities, various outreach opportunities, and the Charities and Giving web pages.

### **Enquiries received**

In the 2023 to 2024 fiscal year, account updates continued to be the most common type of written enquiries that charities made. These included changes to directors, addresses, representatives, legal names, and contact information.

In addition to answering written enquiries, the Charities Directorate's client service representatives are also available by telephone to:

- respond to routine and complex telephone enquiries
- help clients navigate the tools available to them (such as the Charities and giving web pages) and educate them on topics related to registration and ongoing operations
- assist clients seeking to apply for and maintain charitable registration
- provide interpretation and technical advice on common law and legislative requirements, including other federal and provincial requirements

The most common telephone enquiries were related to filing an annual information return (such as Form T3010), applying for registration, making changes to a charity account, and receipting. Client service representatives also helped organizations by answering questions about online services, including My Business Account.

### **Enquiries received – fiscal year 2023 to 2024**



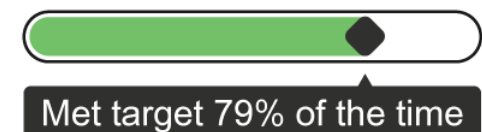


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## Service standards

As part of its ongoing commitment to quality client service, the CRA has service standards that Canadians can reasonably expect under normal circumstances. The Charities Directorate has set standards for both written enquiries and telephone enquiries, as well as responding to applications.

### Written service standard

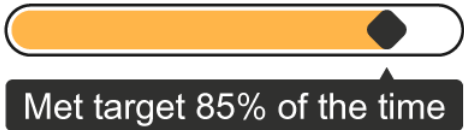


### Response target

45 days routine  
120 days complex

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### Telephone service standard

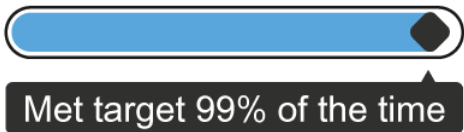


### Response target

within 2 minutes

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## Telephone accessibility



### Target

85% of callers successfully reaching the telephone service

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## Public information

While the CRA (Canada Revenue Agency) provides [public information](#), including from Form T3010, Registered Charity Information Return in the [List of charities](#), requests may be made for specific lines or sections of the returns or for a list of charities by geographical location, designation, or category code.

As well, the CRA (Canada Revenue Agency) responds to informal requests for charity and other qualified donee documents available to the public under the Income Tax Act. For the fiscal year 2023 to 2024, the Charities Directorate processed 1,569 requests for documents from the public and 189 from reporters (through the Media Relations Section in the Public Affairs Branch). Note that the number of processed requests does not represent the number of individual public documents sent (for example, one request could represent five documents).

The most common types of information requests are for Form T3010, Registered Charity Information Return and financial statements for registered charities or other qualified donees, as well as governing documents and application forms.

For more information, see [How to get information about a charity](#).

## Outreach and education

### Charities webinars

The CRA (Canada Revenue Agency) offers [webinars for charities](#) and other qualified donees to provide information on important subjects that will benefit day-to-day operations and help an organization meet its obligations.

In 2023 to 2024, the [CRA \(Canada Revenue Agency\)](#) held three interactive webinars, in both English and French, on a variety of topics, including books and records, how to complete the T3010 return online, and how to register for My Business Account. The webinars were attended by approximately 2,330 individuals, and subject matter experts were available to answer any questions that attendees asked during the events.

### Registered charities research survey

From January to March 2024, the [CRA \(Canada Revenue Agency\)](#) conducted a research survey on charities' experience filing the Form T3010, Registered Charity Information Return to better understand the barriers to adopting digital filing. Over 1,860 surveys were filled out. The data collected is being used to inform potential support solutions, make digital filing tools more user-friendly, and promote their uptake in the future.

### Educational materials on Canada.ca

During the 2023 to 2024 fiscal year, the Charities Directorate began a web optimization project related to its existing content. This would make it easier for the sector and the general public to find the information they search for and to understand it. For example, the content related to [Fundraising for your charitable work](#) was refreshed to include plain language and provide clearer and up to date information on this topic. Work also began on the [Giving to charity](#) web pages, which provide information to donors.

Additionally, the Charities Directorate created a series of web pages to [educate the sector about the risks of terrorist abuse](#). The charitable sector is diverse, and the risks of vulnerability to terrorist abuse vary from charity to charity. The resources on these web pages can be used to help understand and reduce emerging risks.

For the latest updates on new and revised web pages, visit [News and events for charities](#).

### Electronic mailing list

The Charities Directorate also uses other activities to raise awareness among the charitable sector of its regulatory obligations under the Income Tax Act. The [electronic mailing list](#) (EML) is a tool that shares helpful information with subscribers:

- upcoming events, including webinars
- new and updated web pages
- guidance products
- obtaining or maintaining registered status
- regulatory and legislative changes and updates

Over the course of the 2023 to 2024 fiscal period, the Charities Directorate sent 18 [EML \(electronic mailing list\)](#)s to subscribers on a variety of topics.

Subscribe to our electronic mailing list

## External reviews

### International and domestic commitments

The [Financial Action Task Force \(FATF\)](#) is an inter-governmental body responsible for establishing international standards and policies to combat money laundering and terrorist financing.

In November 2023, to better protect the sector while ensuring that legitimate Non-Profit Organizations (NPO) activities are not unduly disrupted, the [FATF \(Financial Action Task Force\)](#) revised its [Recommendation 8](#), which specifically addresses the risk of terrorist financing through the non-profit sector. The FATF also published an updated [Best Practices Paper on Combatting the Abuse of Non-Profit Organizations](#), a process the [CRA \(Canada Revenue Agency\)](#) supported. These are useful resources to educate countries, the non-profit sector, and reporting entities on these risks.

Canada will be subject to a mutual evaluation review by the [FATF \(Financial Action Task Force\)](#) over 2024-2026 to assess compliance with its Recommendations.

The [CRA \(Canada Revenue Agency\)](#) also contributes to Canada's efforts to counter terrorism financing and other financial crimes as a partner in Canada's Anti-Money Laundering and Anti-Terrorist Financing (AML/ATF) Regime. In spring 2023, the [CRA \(Canada Revenue Agency\)](#) supported the publication of various key Regime initiatives led by the Department of Finance, including the Updated Assessment of Inherent Risks of Money Laundering and Terrorist Financing in Canada and Canada's AML/ATF Regime Strategy 2023-2026.

## National Security Intelligence Review Agency review

Over the fiscal year, and still ongoing at period end, the Charities Directorate was subject to an external review by Canada's National Security Intelligence Review Agency (NSIRA). The review is focused on the [CRA \(Canada Revenue Agency\)](#)'s national security activities and decision-making related to charities, to assess their reasonableness, necessity, and compliance with the law. This is the first targeted review of the [CRA \(Canada Revenue Agency\)](#) by this review body.

## Office of the Taxpayers' Ombudsperson review

In Canada, we are fortunate to live and work among people from many different backgrounds, and as a nation, our diversity is our strength. However, many Canadians continue to experience systemic racism and other discriminatory behaviours.

In August 2021, after the Government of Canada's National Summit on Islamophobia, the Honourable Diane LeBouthillier, former Minister of National Revenue, asked the Office of the Taxpayer's Ombudsperson (OTO) to examine concerns raised by certain Muslim-led charities, engage other registered charities led by racialized communities about their experiences with the [CRA \(Canada Revenue Agency\)](#), and clarify the [CRA \(Canada Revenue Agency\)](#)'s role in national security.

On March 27, 2023, the [OTO \(Office of the Taxpayer's Ombudsperson\)](#) released its report, [Charity Begins with Fairness: More to Explore](#). The report contained one recommendation that the [CRA \(Canada Revenue Agency\)](#) create an unconscious bias training course for [CRA \(Canada Revenue Agency\)](#) employees of the Charities Directorate, focus the training on those involved in the audit process, and make the course mandatory for all employees involved in the audit process, including decision-makers.

[The CRA \(Canada Revenue Agency\) agreed with the recommendation](#), and established deliverables that go beyond the [OTO \(Office of the Taxpayer's Ombudsperson\)](#)'s recommendation. The following deliverables were met in the 2023 to 2024 fiscal year:

- The course "INC123 Moving from Bias to Inclusion" was added to the list of corporate mandatory training for all [CRA \(Canada Revenue Agency\)](#) employees.
- The course "HQ1257-000 Unconscious Bias: Building tools to navigate the mind" was taken by all Charities Directorate employees.
- All staff in the Charities Directorate involved in the audit process received a copy of the job aid "Professional Judgement, Skepticism and Impartiality."
- All Charities Directorate training products were updated, as appropriate, to include information on unconscious bias.
- A new mandatory training suite was published, which was tailored to the Charities Directorate and designed to strengthen the ability of staff to apply knowledge in the area of unconscious bias, cultural competency, and religious literacy, in their day-to-day roles.

The [CRA \(Canada Revenue Agency\)](#) remains committed to ensuring that its employees are well positioned to serve all Canadians with empathy and respect.

## Stay connected

### Email subscription

[CRA email subscription](#)

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- 1 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2022 calendar year (self-reported information).
- 2 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2022 calendar year (self-reported information).
- 3 such as interest and investment income, proceeds from the disposition of assets, and income from land and building rental
- 4 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2022 calendar year (self-reported information).
- 5 These figures come from Form T3010, Registered Charity Information Return, as submitted by registered charities for the 2022 calendar year (self-reported information).
- 6 Voluntary revocation is a process that is discretionary on the part of the CRA and cannot be used by a charity to avoid any ongoing compliance action.
- 7 These figures include situations where the audit is finished and the CRA has proposed to revoke the charity's registration, but may not yet have done so because there is a pending objection or appeal.
- 8 These figures sit outside the fiscal year totals as they may relate to audits where a Notice of intention to revoke was issued in a previous fiscal year, and for which the charity has already exercised its right to file an objection and/or appeal to the CRA's decision to revoke its registration.
- 9 The number of revocations for cause does not match the number of notices of intention to revoke issued during audits, as an audit may be completed in a different fiscal year than when the revocation occurred.
- 10 Tax return where registration of a charity is revoked
- 11 includes closures for other reasons, such as re-registrations where no T2046 was filed, and the organization has no remaining assets
- 12 assessment using the most recent T3010 return/financial statements on file where no T2046 was filed

**Date modified:**

2025-03-20

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