

CONSULTATION ON PROPOSED GUIDANCE ON ADVANCEMENT OF RELIGION AS A CHARITABLE PURPOSE

Reference Number

Last Updated — March 27, 2009

Subject

Advancement of religion as a charitable purpose

Summary

The following is a summary of the Guidance:

- For charity law purposes a religion must have three key attributes: 1) faith in a “higher unseen power” such as God, a Supreme Being or Entity, 2) worship/reverence, and 3) a particular and comprehensive system of doctrines and observances.
- A registered religious charity must advance a religion. Not everything done in the name of religion advances religion within the meaning of charity law. Advancing religion involves promoting and manifesting doctrine, observances, and practices. In other words, the key attributes of religion must to some degree be manifest in the activities of the organization.
- Advancement of religion is not limited to faith and worship but can be done in a “wide variety of ways”, including activities that are practical expressions of the religion, provided they can be linked to the religion and faith and practice are present.
- A charity may focus its activities on programs or a limited number of tenets of faith, if there is a clear connection with the advancement of a particular religion. The more narrow the focus of the organization in relation to the wider teachings of the religion the greater the expectation will be for a clear connection between its activities and the stated religious purpose.
- Religion may be advanced by what may seem like secular activities provided that the religious purposes are clearly stated, the methods of advancement are a reasonable means to achieve the purpose and faith and practice are evident.
- A non-charitable purpose can not be advanced in the name of religion.
- Activities that do not advance religion are permitted only to the extent that they are incidental and ancillary to advancing religion.
- An organization that advances religion must do so for the public benefit. While “benefit” is assumed in the absence of evidence to the contrary, the public element must be proven.

- Private benefit is allowed to the extent that it is incidental to advancing religion, necessary and reasonable.

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Introduction

1. What is the purpose of the Guidance?

The Canada Revenue Agency (CRA) registers charities in accordance with the *Income Tax Act* (the Act) and ensures that, once registered, charities continue to fulfil the requirements of charitable registration under the Act.

The purpose of this Guidance is to summarize and explain the requirements for charitable registration under the advancement of religion head of charity.

This document provides general guidance only. Individual cases are decided on the facts of the specific situation.

2. For whom is the Guidance intended?

The Guidance is intended to be a useful reference point for:

- CRA officials reviewing applications by prospective charities and auditing registered charities' operations
- applicant organizations;
- charities seeking to maintain registration; and
- the general public.

3. Is this Guidance a new policy?

This Guidance does not represent a new policy but explains CRA's interpretation of existing case law.

The Guidance was developed as part of CRA's ongoing commitment to produce policy guidance on topics related to registered charities to ensure consistent decision making and promote transparency.

General requirements for charitable registration

4. What are the general requirements for attaining and maintaining charitable registration?

To take advantage of the special tax privileges given charities under the Act – the most significant one being the ability to issue tax receipts to donors – charities must first register with the CRA. To do so, an applicant organization must meet the requirements of the Act: that it be charitable at law and devote its resources to charitable purposes and activities. For complete guidelines on applications, see the Guide "[Registered Charities and the Income Tax Act](#)". (hyperlink)

The Act provides no definition of a charity or what is "charitable".¹ CRA therefore relies on the common law definition of charitable purposes, set out in four broad

¹ See the following definitions in the *Income Tax Act*: subsection 248(1) "registered charity"; subsection 149.1(1) "charitable foundation", "charitable organization", "private foundation", "public foundation". These

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categories, or “heads of charity”: relief of poverty, advancement of education, advancement of religion and certain other purposes beneficial to the community in the way the law regards as charitable.²

The focus of this Guidance is on the meaning of “advancement of religion” as a charitable purpose. There are, however, other general requirements that must be met by all charities, including those that advance religion. For example:

- All purposes must be exclusively charitable and all activities must be directed to the furtherance of a charitable purpose.³
- All purposes must be for the public benefit; any private benefit must be incidental to the charitable purpose, necessary and reasonable. (See CRA Guidelines on Meeting the Public Benefit Test, CPS – 024, March 10, 2006)
- Overall, political purposes as well as partisan political activities are prohibited; however, limited non-partisan political activities that further a charity’s charitable purpose are allowed. (See CRA Policy Statement on Political Activities, CPS – 022, September 2, 2003 and subsections 149.1(6.1) (6.2) and (6.21) of the Act.)
- Activities that would be illegal in Canada and those that are contrary to Canadian public policy are prohibited.⁴
- In reading this policy, charities must also bear in mind their obligations under Canada’s anti-terrorism legislation. In particular, nothing should be construed as diminishing a charity’s responsibility to ensure that it does not operate in association with individuals or groups that are engaged in terrorist activities, or activities in support of such activities.
- Specifically, under the *Charities Registration (Security Information) Act (CRSIA)*, a charity’s status may be revoked if it operates in such a way as to make its resources available, either directly or indirectly, to an entity that is a “[listed entity](#)” (as defined in subsection 83.01(1) of the *Criminal Code*), or to any other entity (person, group, trust, partnership or fund or an unincorporated association or organization) that engages in terrorist activities or activities in support of them. Please see the Charities Directorate’s Web page [Charities in the International Context](#) (embed link) for more information about these provisions.

definitions avoid the issue of what is charitable simply by using the term without explaining it; *i.e.*, foundations are to be “constituted and operated exclusively for charitable purposes”, and organizations’ resources have to be “devoted to charitable activities”.

² *Commissioners for Special Purposes of the Income Tax v. Pemsel*, [1891] A.C.531 (H.L.) per Lord Macnaghten.

³ *Fuaran Foundation v. C.C.R.A.*, 2004 FCA 181 per Sexton J.A. at paras. [7] and [15]. The court rejected charitable status for this religious retreat facility because (amongst other reasons) it focused not just upon religion but also on visitors’ personal enjoyment, quiet retreat and complete discretion as to whether or not they will participate at all in the religious activities. These possibilities being non-charitable, Fuaran’s purposes were not exclusively charitable.

⁴ *Canadian Magen David Adom for Israel v. Canada (M.N..R.)*, (2002) 218 D.L.R.(4th) 718 (FCA) at paragraph 57.

- There are other prohibitions on funding or otherwise facilitating terrorism. For further information see the *Criminal Code*, the *Regulations Implementing the United Nations Resolutions on the Suppression of Terrorism* and the *United Nations Al-Qaeda and Taliban Regulations*.
- Charities, whether they operate at home or abroad, must keep control and direction over their activities and resources, including any of their activities carried out on their behalf by an intermediary. (See RC4106, CRA policy on Operating Outside Canada/Foreign Activities).

Meaning of “religion” for charitable purposes

5. *What is religion for the purposes of charitable registration?*

The law of charity does not recognize everything that chooses to describe itself as a religion⁵. Nor is the intention of the founders or donors relevant in determining whether a particular body is a religion.⁶

A number of court decisions (the key ones being *South Place Ethical Society*⁷, *Segerdal*⁸, and also *Amselem*⁹, which is not a charity case but is about freedom of religion¹⁰) as well as reports and decisions of other authorities (the U.K. Charity Commission’s *Scientology* decision¹¹, and the Ontario Law Reform

⁵ *Re Coats’ Trusts, Coats v. Gilmour*, [1948] Ch 340 (CA) at pp 346-347 per Lord Greene MR

⁶ *Ibid.* (note 5) at page 350

⁷ *In re South Place Ethical Society, Barralet and Others v. Attorney-General and Others* [1980] 1 WLR 1565 at 1572 per Dillon J.:

“Two of the essential attributes of religion are faith and worship; faith in a god and worship of that god....The Oxford English Dictionary gives as one of the definitions of religion: ‘A particular system of faith and worship’ Then ‘Recognition on the part of man of some higher unseen power as having control of his destiny, and as being entitled to obedience, reverence, and worship.’”

⁸ *Regina v.Registrar General, Ex parte Segerdal and Another* [1970] 2 QB 697 (CA):

— at 709 per Winn J., there must be “...reverence and recognition of the dominant power and control of an entity or being outside their own body and life.”

— at 707 per Lord Denning M.R.: “Religious worship means reverence or veneration of God or of a Supreme Being.”

⁹ *Syndicat Northcrest v. Amselem* [2004] 2 S.C.R. 551 at paragraph 39 per Iacobucci J.;

“While it is perhaps not possible to define religion precisely, some outer definition is useful since only beliefs, convictions and practices rooted in religion, as opposed to those that are secular, socially based or conscientiously held, are protected by the guarantee of freedom of religion. Defined broadly, religion typically involves a particular and comprehensive system of faith and worship. Religion also tends to involve the belief in a divine, superhuman or controlling power.”

¹⁰ The context and analytical framework of the *Amselem* case is not that of charity cases. Charity cases are concerned with the granting of tax privileges to organizations advancing religion for the public benefit, while *Amselem* involves the freedom to practice and express religious beliefs. In both contexts, the first step is to determine whether there is a religion, as distinct from some other belief system; and then to proceed to determine the further distinct issues of whether religion is being advanced or whether freedom of religion has been infringed.

¹¹ *The Church of Scientology (England and Wales)*, Decision of the Charity Commissioners of November 17, 1999. In this decision, the Charity Commissioners for England and Wales, having considered the “characteristics” of religion found in the common law:

“. . . concluded that the definition of a religion in English charity law was characterised by a belief in a supreme being and an expression of that belief through worship. The cases also make clear that there must be advancement or promotion of the religion”.

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Commission¹²) have provided a description of religion by identifying “attributes” or “characteristics”, or an “outer definition” or “outline of a definition”. They have identified three key attributes that must be present in order to be considered a religion for the purposes of charity law. They are:

- 1) *faith in a “higher unseen power” such as God, a Supreme Being or Entity;*
- 2) *worship/reverence; and*
- 3) *a particular and comprehensive system of doctrines and observances.*

The above mentioned attributes or elements of a religion are not intended to limit the scope of a religion as it may be understood by scholars and adherents. They are simply the minimum components of religion for the purpose of charity law. All three attributes must be present to constitute a religion.

CRA officials will examine the structure and beliefs of the particular organization to the extent necessary to determine whether the three key attributes of religion are present and the separate question of whether a religion is being advanced.

To determine whether the three attributes are present, the CRA may examine a number of factors. For example, this could include the history and frequency of the worship or reverence. While there is no minimum time period that a practice of worship must have been in existence in order to demonstrate that the practice of worship is present, if the history of the practice is relatively short, the CRA may consider whether there is a level of participation suggesting that the religion is established, notwithstanding the short time the practice has been in place. Similarly, if the practice of worship or reverence is infrequent, the CRA will examine other factors, including the levels of participation and other circumstances in order to assess whether the practice is an established one.

The CRA will not assess the truth, value or worth of the particular beliefs.¹³ Once it is decided that the purposes are of a religious nature, i.e. that the three attributes are present, no distinction is drawn between one religion and another.¹⁴

The CRA considers these three attributes to be necessary in order to establish that there is a religion. However, the courts have recognized some religions that may not have all three attributes. CRA will continue to recognize religions that do not have these attributes if the courts have recognized them as religions either for purposes of charity law or for purposes of the fundamental right of freedom of religion.

The *Scientology* decision continues to be, in part, the Charity Commission's interpretation of the common law meaning of religion except in so far as the *Charities Act 2006* amended the common law to include any religion that involves belief in more than one god or no god.

¹² Ontario Law Reform Commission, *Report on the Law of Charities*, Toronto 1996, at page 195

“Although we have not offered and do not offer a definition of religion, we suggest this outline: the worship and knowledge of God, the pastoral and missionary propagation of an established theology, and observances or practices.”

¹³ *Re Coats' Trusts, Coats v Gilmour*, *supra* note 5.

¹⁴ *Gilmour v. Coats* [1949] AC 426, 457 (H.L.), per Lord Reid.

The common law recognizes polytheistic religions, but for convenience, this Guidance uses the term “Supreme Being or Entity” when referring to the object of faith.

5.1 *Is it necessary to use the same terminology as used in the case law for the attributes of religion?*

No. Organizations can use other language to describe the three attributes of religion provided that their terms are sufficiently similar or otherwise fit within the concept.

Existing case law was developed in the Judaeo Christian context of a personal creator God. It does, however, allow for a broader interpretation, including more abstract conceptions of a “higher unseen power” or Supreme Being, however understood in the particular tradition.

5.2 *What is worship/reverence?*

Religious worship¹⁵ means reverence¹⁶ or veneration¹⁷ of the Supreme Being or Entity. Through worship the faithful reach beyond themselves, express their belief and deepen their relationship with the Supreme Being or Entity.

Some religions may be more comfortable with the term “worship” and others with terms such as “reverence”. Both are broad enough to include a range of religious observances or devotions such as ceremonies, rituals, or rites directed towards or inspired by the Supreme Being or Entity.

According to the case law, worship must have at least some of the following characteristics: “submission to the object worshipped, veneration of that object, praise, thanksgiving, prayer or intercession”.¹⁸ These characteristics are illustrative not exhaustive.

A service at a place of worship such as a church, gurdwara, mosque, synagogue, or temple is the most obvious example of worship. It need not, however, occur in such a formal setting. For example, worship may occur before, after, or during meetings, at the offices of a religious organization or centre of social outreach, during annual conventions of religious organizations, as part of scripture study, during the celebration of rites of passage or in the course of religious festivals, processions or pilgrimages.

Some examples of worship that may occur during a formal weekly or daily service or on more informal occasions are: chants, songs, traditional and contemporary hymns, petitions, supplication, fasting, meditation, contemplation, reflection, the use of symbols, the offering of flowers or incense, homilies/sermons, reading from or study of sacred texts, dramatic presentations, liturgical dance, sacraments, respectful gestures such as bowing, kneeling, and

¹⁵ **worship** = the feeling or expression of reverence and adoration for a deity; the acts or rites that make up a formal expression of reverence for a deity; a religious ceremony or ceremonies. *New Oxford Dictionary of English* (2001).

¹⁶ **reverence** = deep respect for someone or something. *New Oxford Dictionary of English* (2001).

¹⁷ **veneration** = regarding with great respect; revering. *New Oxford Dictionary of English* (2001).

¹⁸ *Regina v. Registrar General, ex parte Segerdal and another, supra* (note 8) at 709 (Buckley L.J.)

prostration, or professions of faith and creeds. These examples are illustrative not exhaustive.

Some religions consider service of others to be worship because it is also a way of manifesting one's faith. While service of others could be included as an element of worship, it cannot under the case law constitute worship by itself. There must also be some of the forms of worship identified above in which respect for the Supreme Being or Entity is directly shown. For many religions service of others is an integral part of their doctrine or theological teachings referred to below.

The CRA will recognize worship or reverence is present when it is an established practice. This means that it has either been practiced regularly over a significant period of time or it has a prospect, on a balance of probabilities, of being practiced over a significant period of time into the future.

5.3 What is included in a particular and comprehensive system of faith?

While some religions are more institutional than others, religion in the charitable sense requires some form of structure, community, and public identity

The legal cases of *Keren Kayemeth*¹⁹ and *United Grand Lodge*²⁰ suggest the need for established doctrine, practices and observances.

A "particular and comprehensive system of faith and worship"²¹ should include at least some of the following components: canons of belief, creeds, statements of faith; moral framework, normative codes; sacred texts; an established body of doctrine, teachings, theology or commentaries; pastoral programs; forms of worship or ritual, regular services; sacraments and other rites; a form of

¹⁹ *Keren Kayemeth Le Jisroel v IRC*, (1931) Vol X ATC, page 62 per Rowlatt J.:

"It seems to me that the promotion of religion means the promotion of the spiritual teaching of the religious body concerned and the maintenance of the spirit of the doctrines and observances upon which it rests or in which it finds expression, if one likes to put it in that way, or at any rate with which it is bound up. But if a religion enjoins the pursuit of some ulterior aim in itself secular so that other people not of that religion might, for either reasons of private sentiment or views of public policy, or what not, support the same aim, then it seems to me that the pursuit of that aim, the promotion or achievement of that aim, is not the promotion of religion for this purpose." (emphasis added)

Affirmed [1931] 2 KB 465 (CA) at 477 per Lord Hanworth M.R.:

"...as to "religion" I agree with the observations of Rowlatt J. on that head. The promotion of religion means the promotion of spiritual teachings in a wide sense, and the maintenance of the doctrines on which it rests and the observances that serve to promote and manifest it - not merely a foundation or cause to which it can be related. Religion as such finds no place in the Memorandum of the Association." (emphasis added)

Affirmed [1932] AC 650 (H.L.)

²⁰ *United Grand Lodge v. Holborn BC* [1957] 1 WLR 1080 at 1090 per Donavan J.:

"to promote it, to spread the message ever wider among mankind; to take some positive steps to sustain and increase religious belief and these things are done in a variety of ways which may be comprehensively described as pastoral and missionary." (emphasis added)

²¹ This description of religion is from the Supreme Court of Canada in the *Amselem* case per Iacobucci J., but he did not define "particular and comprehensive" (« *particulier et complet* » in French). A search of this expression on the internet indicates that it is used to describe any writing on a subject that is both detailed yet wide-ranging and thorough in scope. From this it would appear that the Supreme Court expects any religion to have doctrines that are both detailed yet wide-ranging and thorough.

leadership be it clerical or lay; and the presiding over marriages, funerals and other rites.

5.4 *Would an organization contrary to all morality be considered a religion for the purpose of charity law?*

No. The law is very clear that groups whose tenets include doctrines “adverse to the very foundations of all religion” or “subversive of all morality”²² are contrary to the very character of religion and do not advance religion in the charitable sense. This would deny charitable status to organizations promoting Satanism, devil-worship or the arts of black magic.²³

5.5 *Can an ethical or philosophical society be registered as advancing religion?*

No. Generally, an organization formed to promote a particular philosophy or ideology will be lacking one or more of the attributes of religion, usually the element of worship or belief in a Supreme Being or Entity, and therefore will not be eligible for registration as a charity for this purpose. As has been stated in one of the leading charity cases, “It is not possible to worship in that way (i.e. reverence) a mere ethical or philosophical ideal”.²⁴

Philosophy is primarily but not exclusively about reason, involving a search for knowledge and wisdom. Religion is primarily but not exclusively about faith, about believing in and being in relationship with a higher unseen being or entity.

Ethics can be based on religious or philosophical principles. Applications from groups promoting ethics that wish to be registered as advancing religion will have to make the link between their view of ethics and religion and demonstrate how they will advance religion.

However, it is possible for some organizations promoting non-religious belief systems to be charitable under the fourth head of charity as advancing moral and mental improvement.

Meaning of “advancement of religion” for charitable purposes

6. *What is advancement of religion?*

It is recognized that most people of faith try not to separate faith from life but understand it to embrace the whole of life. Nevertheless, not everything done in the name of religion necessarily advances religion within the meaning of charity law.

²² *Thornton v. Howe* (1862) 31 Beav 14, 20, 54 E.R. 1042, 1044 (Romilly M.R.).

²³ Luxton, Peter, *The Law of Charities*, (Oxford University Press, 2001) at paragraph 4.42; See also Hubert Picarda, *The Law and Practice Relating to Charities*, 3rd ed. (London: Butterworths, 1999) at page 116, footnote 19

²⁴ *In re South Place Ethical Society*, *supra* (note 7) at page 1573 per Dillon J.

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The purpose of the organization must actually advance a religion within the meaning of charity law and be for the benefit of the public. There is a difference between an organization without any visible religious identity providing a social service and an organization doing pastoral work/outreach which is expressly linked to a religion. There is also a difference between saying prayers in a private home and joining a community for public worship.

The legal cases²⁵ have found that advancing a religion involves observances and practices that serve to promote and manifest doctrine. The observances and practices can involve both sustaining the beliefs of adherents in the doctrine and applying the doctrine to others as well. For some religions, seeking new followers may be a central tenet of faith; for others it may be minor or discouraged or even prohibited. While seeking new followers is not a requirement of advancing religion, it must be clear that the organization's observances and practices are indeed furthering a religious purpose as distinct from some other charitable or non-charitable purpose. This means that the key attributes of religion must be manifest in the activities of the organization.

According to the law²⁶, religion may be advanced "in a wide variety of ways" that have been "comprehensively described as pastoral or missionary". While the terms "pastoral or missionary" resonate positively with some religions today (those based on Christian tradition), other religions may have a different response or not relate to these terms at all. The term "pastoral" refers to advancing the faith, worship and doctrinal understanding of those who are already members, adherents or interested in the religion. The term "missionary" refers to advancing the undertakings, concrete acts and practical expressions which the religion's doctrine requires for the benefit of all parts of society. Or put another way, advancement of religion refers to both internal and exterior actions: internal actions to sustain the faith of adherents, and exterior actions to benefit others, as called for by the doctrines of the religion in question.

It is not advancement of religion to make available a place where religious thought may, or may not, be pursued. There must be a structured program relating to advancement or promotion of a religion, including positive steps to sustain or increase religious belief.²⁷

Advancement is closely related to the "public" part of "public benefit". As was stated by Lord Denning in a case in the House of Lords²⁸,

"The word 'advancement' connotes to my mind, the concept of public benefit.... 'advancement of religion' connotes the promotion of religion by spiritual teaching or by pastoral or missionary work among others outside one's own circle. When a man says his prayers in the privacy of his bedroom, he may truly be said to be concerned with religion but not with the 'advancement of religion'".

²⁵ *Keren Kayemeth, supra* (note 19); *United Grand Lodge, supra* (note 20).

²⁶ *United Grand Lodge, supra* (note 20), at page 1090 per Donavan J.

²⁷ *Fuaran Foundation v. C.C.R.A.*, *supra* (note 3) per Sexton J.A. at para. [15].

²⁸ *National Deposit Friendly Society Trustees v Skegness UDC*, [1959] AC 293 at 322 (H.L.)

6.1 If an organization has to “advance a religion” does it have to advance all the teachings of the religion?

No. As discussed above, the advancement of religion may be done in “a wide variety of ways”. A place of worship will typically offer a wide range of the religion’s teachings in its regular services as well as a variety of programs throughout the week such as religion classes for children, choir practice, adult education, meetings of various religious groups or social outreach. Regional or national religious organizations are also engaged in a wide spectrum of works including religious education, preparation and distribution of worship resources, various forms of ministry, governance guidance, and ecumenical or interfaith dialogue. These broad based organizations are readily accepted as advancing religion.

There may be reasons why a place of worship or other larger religious organization might wish to divide some of its activities among separate organizations. For example, they may wish to focus on certain demographics (e.g. youth, the elderly, women/men); or on a particular pastoral program (e.g. scripture study, visiting the sick) or there may be liability concerns (e.g. food bank, housing for the poor).

Another scenario is that instead of separating out specific pastoral programs from an existing religious charity, an entirely new group forms an organisation to focus on one or more pastoral issues.

Whatever the scenario and whatever activities are chosen to advance the religion, if the activities can be shown to advance the particular religion, the organization may be eligible for registration.

The organization will need to make the connection between the activities and the particular religion by demonstrating how it is a means of advancing the religion (i.e. part of a program to promote and manifest doctrine, observances and practices).

They will also have to provide evidence of faith and practice which, by way of illustration, should include at least some of the following: elements of worship built into the activities: a published statement of faith; public mission and value statements that express their religious beliefs; identification with a religion; faith based resources; involvement by people of faith in the governing and operating of the organization; or links to other religious organizations; provision in the governing document for the assets to go to another religious charity on dissolution . It is not expected that the worship be as elaborate as what might be done in a weekly service at a house of worship or that the promotion of doctrine be as explicit or direct as it might be in a weekly worship service.

By way of example, an organization that focuses on assisting in the resettlement of refugees could be registered under the fourth head of charity, as being a charitable purpose beneficial to the community. If, however, it wishes to be registered under the third head as advancing religion, its charitable purpose could be “To advance the X faith by resettling refugees in Canada in response to the call of the X faith to welcome the stranger and care for the poor and vulnerable.”

6.2 Can an organization focus on promoting one or two tenets of a religion?

Yes. It may be possible for an organization to be registered if its focus is on one or two tenets or precepts of religious belief. Nevertheless, to advance religion, the organization would still have to ensure through its activities and programs that the tenets or precepts are promoted as connected to religious practice, and be able to show at the point of registration how this will take place.

The more narrow the focus of the organization in relation to the wider teachings of the religion the greater the expectation will be for a clear connection between its activities and the stated religious purpose. Without such a clear connection, it is unlikely that the organization will be recognized as advancing a religion.

6.3 Is there a distinction between pastoral/religious work and social service/secular work for registration of a charity?

No. If either type of activity is being done to achieve a charitable purpose, i.e. advancing religion, then any other distinction between activities is irrelevant.²⁹

Obviously, some activities are more explicitly or inherently religious than others. Many religious organizations advance their religion through programs that are similar to those performed by non religious or “secular” groups. For example, both religious and non-religious groups are involved in providing health care, humanitarian relief, care of the elderly and aid to the homeless. The fact that

²⁹ The difference between charitable purposes and activities is crucial in charity law. The charitable purposes of an organization are the main or overarching objectives that it intends to achieve, while its activities are the way the objectives will be achieved. The Supreme Court of Canada has explained in *Vancouver Society of Immigrant and Visible Minority Women v. M.N.R.*, [1999] 1 S.C.R. 10 that activities need not be inherently charitable; an activity may be charitable in one context and not in another:

Paragraph 152 per Iacobucci J.: “While the definition of ‘charitable’ is one major problem with the standard in s.149.1 (1), it is not the only one. Another is its focus on ‘charitable activities’ rather than purposes. The difficulty is that the character of an activity is at best ambiguous...it is really the purpose in furtherance of which an activity is carried out, and not the character of the activity itself, that determines whether or not it is of a charitable nature. Accordingly, this Court held in *Guaranty Trust, supra*, that the inquiry must focus not only on the activities of an organization but also on its purposes.”

Paragraph 199: “...the true issue is whether activities are carried on in furtherance of a charitable purpose or purposes. Activities which may on first glance appear to be non-charitable or ambiguous may take on an entirely different character when carried on in furtherance of a purpose which is clearly charitable.”

Paragraphs 158-159: “...the pursuit of a purpose which would be non-charitable in itself may not disqualify an organization from being considered charitable if it is pursued only as a means of fulfillment of another, charitable, purpose and not as an end in itself. That is, where the purpose is better construed as an activity in direct furtherance of a charitable purpose, the organization will not fail to qualify as charitable because it described the activity as a purpose.

“In conclusion, on the basis of the Canadian jurisprudence, the requirements for registration under s.248 (1) come down to two:

- (1) the purposes of the organization must be charitable, and must define the scope of the activities engaged in by the organization; and
- (2) all of the organization’s resources must be devoted to these activities unless the organization falls within the specific exemptions of s. 149.1 (6.1) or (6.2)”

Paragraph 194: “...the question of whether an organization was constituted exclusively for charitable purposes cannot be determined solely by reference to the objects and purposes for which it was originally established. It is also necessary to consider the nature of the activities presently carried on by the organization as a potential indicator of whether it has since adopted other purposes.”

these activities may also be carried out for non-religious or secular purposes does not mean that they lose their religious character and if accompanied by material attempts at advancing religion, they can be a means of furthering a religious purpose. Where such activities are undertaken in a way that advances religion, what might otherwise appear to be secular activities may be done to advance a religious purpose.³⁰ However, if the organization wishes to be registered under the category of advancing religion, then there must be a clear connection between its activities and the stated religious purpose. The means chosen to advance the religion need not be a precise obligation of the religion but must have a reasonable connection or link with the religion in the sense that they can be seen as a practical expression of advancement of the religion or an outworking of the religion. Again, manifestations of faith and practice must also be present.

Many faith groups are finding new ways to be present in the world and engage in advancing their religion in creative and sometimes more subtle ways than in the past, especially with young people. Nevertheless, for the purpose of charity law these methods cannot be so understated that a reasonable connection or link cannot be made between their activities and the advancement of religion.

6.4 *Is religious motivation relevant in determining a religious charitable purpose?*

No. An applicant must have clearly expressed religious purposes plus activities that are a reasonable means of furthering those purposes. Without those, the organization will not be recognized as advancing religion, regardless of the motivation of the founders or directors of a organization.

The case of *Keren Kayemeth* has sometimes been cited as authority that religious motivation will not transform a secular purpose into a religious purpose. Given that the organization in that case did not state any religious purposes in its governing documents, it is CRA's position that the decision means that motivation alone will not transform an apparent secular pursuit that is not directed to advancing religion into the charitable purpose of advancing religion.

Religion may be advanced by what might seem like secular activities (e.g. health care, shelters for homeless, food banks, services for prisoners) provided that the religious purposes are clearly stated, the activities are connected to those purposes, and evidence of faith and religious doctrine is present.

³⁰ Examples: *Cocks v Manners* (1871), LR 12 Eq 574 (nuns engaged in teaching and nursing as part of their religious work were held to be advancing religion); *Re Banfield*, [1968] 1 WLR 846 (a community that lived according to religious principles and did "the will of God in practical Christianity" by responding to the needs of those suffering from addiction, having been in prison or loneliness were advancing religion); *In re Hood, Public Trustee v Hood* [1931]1 Ch 240 (C.A.) (temperance, "minimizing and extinguishing the drink traffic", was held to be a charitable purpose in itself, but even if it were not, it was subsidiary to and a means of advancing religion).

6.5 *Is the charitable purpose of advancing religion broad enough to include programs that might otherwise further other charitable purposes?*

Yes, the charitable head of advancing religion is broad enough to include what might otherwise be included under the other three heads. For example, some religious organizations include as methods of advancing religion undertakings to relieve poverty, advance education or heal the sick. Others include these undertakings as charitable purposes in their own right. There is, however, no need to include these methods as separate purposes if they are an authentic expression of the religion.

6.6 *Can an organization advance a non-charitable purpose in the name of religion?*

No. Registered charities must be constituted exclusively for charitable purposes. Whether an organization is constituted exclusively for charitable purposes can not be determined solely by reference to the stated purposes. It is also necessary to consider the nature of the activities carried on as an indicator of whether it has other unstated or collateral purposes.³¹ This is particularly the case when the organization has a narrow focus and may be preoccupied with a single activity or ancillary and incidental activities to the extent that these have become an end in themselves. When a non-charitable activity is or becomes a substantial focus it may suggest that the organization has adopted an unstated non-charitable collateral purpose.

For example, the courts have not recognized the promotion of sport as a charitable purpose.

There is a long tradition of religious camps that include sports activities as a part of the camp program. The sports activities must be incidental and ancillary to advancing religion. The question can arise as to whether the real purpose of the camp is to promote sport. CRA officials examine the overall operations of the charity to determine where the emphasis is placed and where the promotion of sport is determined to be a purpose of the organization, it may either not be registered or if it is already registered, registration may be revoked. While there is no fixed formula for assessing whether an incidental and ancillary activity is actually a collateral purpose, schedules of activities, camp policies, content of the religious program, worship elements, the allocation of resources, and content of websites and brochures can help to answer this question. Where the camp emphasis is on a particular sport and not a range of sports or other activities; or where the camp provides specialized elite skill development; or where sports activities occupy the largest amount of time of participants: these are strong indicators that the promotion of sport is a collateral purpose

Another example is the organization of travel tours to religious sites such as the Holy Land or Mecca as part of a religious pilgrimage, These tours could be considered as advancing religion if the religious aspect is an integral part of the

³¹ *Vancouver Society, supra* (note 29) at paragraph 194 per Iacobucci

program offering worship and teaching. The schedule of the tour, description of the faith component, qualifications of the group leader, study groups in advance of the tour, and whether a place of worship is sponsoring the tour all help to determine whether the purpose is religious or not. (See further under question 9, private benefit.)

Organizations formed to support a political party or for the purpose of changing or opposing a change to the law or government policy in Canada or elsewhere can not be registered as a charity. For example, if an entity is created with the main purpose of opposing or supporting a change in the law on a particular topic, that organization would not be charitable as advancing religion. That would be so even though their position on the issue were based on religious doctrine or belief. On the other hand, if a more broadly based religious organization with a wider range activities that advance religion occasionally opposes or supports a change in the law related to their religious beliefs this would be permissible within the allowable limits for political activity as distinct from an unacceptable political purpose.

6.7 Can a religious organization carry on social activities?

Yes. The courts have held that regular community building social activities associated with religious organizations such as a coffee hour after a service, a meal, a dance or festival are allowable as ancillary and incidental to the main purpose of advancing religion.³²

6.8 Where it has already been decided that a particular religion meets the charity law definition of religion is it necessary for each applicant organization to show that it meets the definition?

The CRA has an established practice of recognizing several religions, including: Baha'i, Buddhism, Christianity, Hinduism, Islam, Jainism, Judaism, Sikhism, and Zoroastrianism. These religions have been judicially determined to have met the definition of religion or are a recognized exception,³³ Therefore, it is not necessary for each organization that advances one of these religions to show that it meets the definition. It will be necessary, however, for each such organization to show that it is genuinely associated with the "recognized" religion, that it is advancing that religion and that it meets the public benefit requirements.

³² *Neville Estates v. Madden*, [1962] Ch.832 at pp 851-2 Cross J

³³ In *South Place Ethical Society*, *supra* (note 7) at page 1573 Dillon J discussed Buddhism in this way
"One of the matters that has been pressed in argument...is the position of Buddhism, which is accepted by everyone as being a religion. It is said that religion cannot be necessarily theist or dependent on belief in a god, a supernatural or supreme being, because Buddhism does not have any such belief. I do not think it is necessary to explore that further in this judgment, because I do not know enough about Buddhism. It may be that the answer in respect of Buddhism is to treat it as an exception, as Lord Denning M.R. did in his judgment in *Reg. v. Registrar General, Ex parte Segerdal*. Alternatively, it may be that Buddhism is not an exception, because I have been supplied with an affidavit by Mr Christmas Humphreys, an eminent English Buddhist, where he says that he does not accept the suggestion that 'Buddhism denies a supreme being.' I would not wish to suggest in any way that Buddhism is not a religion."

6.9 Can Ecumenical and Inter-faith activities advance religion?

Yes. Ecumenical and Inter-faith organizations must comply with all the other requirements for charitable status but they will not be disqualified solely because they are ecumenical or inter-faith.

Ecumenical activities typically involve gathering several denominations of Christianity to dialogue on matters of faith or collaborate on common issues. For example, a number of churches may come together to dialogue about various rites or sacraments (e.g. marriage, ordination) or to discuss approaches to a common pastoral issue (e.g. family violence, youth). In these examples, it is evident that the activities advance the Christian religion.

Inter-faith activities typically involve gathering different religions such as Christianity, Islam, Hinduism, and Judaism to dialogue about a theological issue or to collaborate on an activity.. For example, a number of religions might come together to discuss the place of fasting in their religions or to join together in a housing project to help relieve poverty by providing affordable housing.

While many religions are involved in inter-faith initiatives, each religion may still be advancing its own religion through the dialogue or other activity.

6.10 What are some examples of ways religion may be advanced?

The facts of every situation will differ, and it is not possible to give precise guidelines to cover all situations in advance. The following examples are offered to illustrate some possible purposes and activities. Applications will and should offer more detail. Applicants should set out the religious basis for the methods, means or activities for advancing religion (e.g. statements of faith, doctrine, tradition, practical application of faith). Supporting material should be provided wherever possible.

The following examples are illustrative not exhaustive. In some circumstances they will be expressed as purposes and in others as activities. It really depends on the context.

- Places or houses of worship (church, gurdwara, mosque, synagogue, temple, meeting house)
- Worship
- Religious cemeteries
- Preaching, Evangelization, Propagation of the faith
- Religious communication – broadcasting, publishing, films
- Religious arts (e.g. film, theatre, music, art)
- Religious education – adult formation, theological seminaries, schools, study of sacred texts
- Religiously based service of others, outreach and support of the poor and vulnerable
- Pastoral care and visitation of the sick, elderly, prisoners, victims of violence,

- Chaplaincy services in hospitals, prisons, universities
- Promotion of human rights
- Promotion of healing and reconciliation
- Ecumenical and Interfaith dialogues and activities
- Religious camps
- Religious retreats and pilgrimages
- Support of religious office holders and members of religious orders including pensions and retirement accommodation

More detailed examples of purposes and activities are found in appendix A.

Public Benefit

7. What is involved in the requirement that a charity be constituted for the public benefit?

An organisation must not only have exclusively charitable purposes but also be established for the public benefit.

The public benefit requirement has two components; 1) there must be an identifiable benefit and 2) the benefit must be to the public or a sufficient section of the public. (Please see the CRA Guidelines on Meeting the Public Benefit Test)

7.1 Presumed “benefit”

Under a number of court decisions (the key ones being *National Anti-Vivisection Society*³⁴, *Neville Estates*³⁵, *Gilmour v. Coates*³⁶, and *Hetherington*³⁷), organizations relieving poverty, advancing education or advancing religion are presumed to confer a benefit unless the presumption is rebutted by evidence to the contrary.

The social policy rationale for presuming a benefit in the case of advancing religion has never been enunciated by the courts, but is generally accepted to be

³⁴ *National Anti-Vivisection Society v. I.R.C.*, [1948] A.C. 31 at 42 (H.L.), per Lord Wright:

“The test of benefit to the community goes through the whole of Lord Macnaghten’s classification, though as regards the first three heads, it may be *prima facie* presumed unless the contrary appears.”

³⁵ *Neville Estates v. Madden*, *supra* (note 32), at page 853 per Cross J.

“As between different religions the law stands neutral, but it assumes that any religion is at least likely to be better than none.”

³⁶ *Gilmour v. Coates*, [1949] AC 426 (H.L.), at pages 458-9 per Lord Reid:

“The law of England has always shown favour to gifts for religious purposes. It does not now in this matter prefer one religion to another. It assumes that it is good for man to have and to practice a religion but where a particular belief is accepted by one religion and rejected by another the law can neither accept nor reject it.”

³⁷ *Re Hetherington’s Will Trusts*, [1990] Ch 1 at 12 per Sir Nicolas Browne-Wilkinson V.-C.:

“A trust for the advancement of education, the relief of poverty or the advancement of religion is *prima facie* charitable and assumed to be for the public benefit....This assumption of public benefit can be rebutted by showing that in fact the particular trust in question cannot operate so as to confer a legally recognized benefit on the public as in *Gilmour v Coats* [1949] AC 426.”

that religion provides people with a moral and ethical framework for living and plays an important role in building social capital and social cohesion. Religious organizations conduct the majority of marriages, funerals and other rites of passage and provide many services to the needy, marginalized and vulnerable. They also encourage their members to volunteer time and money to help others.³⁸

Some examples of where the presumption of benefit could be rebutted are:

- the doctrines of the organization are “adverse to the very foundations of all religion”/or “subversive of all morality”,
- evidence of significant private benefit by someone who is not included among the beneficiaries of the charity’s official purposes,
- objective and informed evidence that the organization incited hatred or violence against other groups,
- objective and informed evidence of significant potential physical or mental harm to adherents, or
- objective and informed evidence of unlawfully restricting a person’s human rights and freedoms.

Simple disagreement with a religion’s beliefs or practices or allegations alone would not be enough to rebut the presumption of benefit.

As indicated under question 7.3 above, many religious organizations advance their religion through programs that are similar to those performed by non religious or “secular” charities. Provided there is a clear connection between such programs and the stated religious purpose, such organizations are considered to be advancing religion and need not be classed under another non-religious charitable purpose category. The presumption of public benefit that applies to them as religious charities will continue to apply to all their programs, unless their actual activities call the presumption into question.

For example, a religious organization could run a hospital or health care facility in fulfillment of a religious doctrine to care for the sick. Because of the clear connection to advancing religion, the public benefit may be presumed (subject to rebuttal). CRA does not need to dissect out the health care aspect and ask the organization to prove the public benefit separately from the presumed religious public benefit. If the organization’s actual activities or other available evidence

³⁸ Similar prosocial effects of religion have been recognized by the U.K. Charity Commission as satisfying the requirement for charities to show they provide public benefit. (The presumption that religious and some other types of charities do so has been repealed by the new U.K. *Charities Act 2006*; it now has to be factually demonstrated in the U.K., but the presumption still applies in Canada.) In the Commission’s *Analysis of the law underpinning The Advancement of Religion for the Public Benefit* (December 2008), para. 3.8, it is stated that the public benefit of religious purposes—

“ . . . might be shown in the consequential effect that the beliefs and practices promoted by the particular teachings, codes and doctrines have on the followers and others (encouraging them to act as more responsible members of society). Religious organizations will generally promote volunteering time and/or money to help others in society, respect for property and people and the world, abhorrence of violence, honesty, and the shaping of collective values in moral ways. They may promote trust, reciprocity, civil engagement and community cohesion, providing a bridge or link between people in communities diverse in terms of age, gender, class, ethnicity or language.”

raise questions as to whether it is really providing health care or, indeed, any other religious or secular benefit to the public, the organization's status as a registered charity may be denied or reviewed.

7.2 The “public” element of the public benefit test

Even though there is a presumed benefit with respect to advancement of religion, the organization must still satisfy the second component of the test that the benefits are available to the public or a sufficient section of the public.

The celebration of a religious rite in public confers sufficient public benefit because of the edification and instruction of members of the public who attend.³⁹

However, this is not a hard and fast rule. Limiting the public's participation in and access to worship, does not necessarily mean lack of public benefit. As an example (*Neville Estates*⁴⁰), where access to services is limited to a restricted class or membership, such as members of a synagogue, the benefit to the public is more indirect and flows from adherents putting their beliefs into practice in the wider world after the services.⁴¹ The religious charity may set reasonable criteria for membership and still meet the public benefit test.

Where the practice of a religious organization is essentially private or limited to a private class of individuals and not extended to the public generally the element of public benefit is missing. For example, a gift to provide for religious services in “a private chapel in a gentleman's house”⁴² was held not to be charitable. Charitable status has also been denied to closed orders of contemplative nuns in England when they had no contact with the public.⁴³ By contrast, charitable status has been granted to contemplative communities that open some services to the public, provide spiritual counselling, make presentations to visitors on prayer and religious life, or perform exterior works such as nursing or teaching.⁴⁴

³⁹ *Re Hetherington* [1990] Ch.1 at 12:

“The celebration of a religious rite in public does confer a sufficient public benefit because of the edifying and improving effect of such celebration on the members of the public who attend.”

⁴⁰ *Neville Estates v. Madden*, supra (note 32) at 852-3 per Cross J.:

“The trust with which I am concerned resembles that in *Gilmour v. Coats* in this, that the persons immediately benefited by it are not a section of the public but the members of a private body. All persons of the Jewish faith living in or about Catford might well constitute a section of the public, but the members for the time being of the Catford Synagogue are no more a section of the public than the members for the time being of a Carmelite Priory. The two cases, however, differ from one another in that the members of the Catford Synagogue spend their lives in the world, whereas the members of a Carmelite Priory live secluded from the world. If once one refuses to pay any regard – as the courts refused to pay any regard – to the influence which these nuns living in seclusion might have on the outside world, then it must follow that no public benefit is involved in a trust to support a Carmelite Priory. As Lord Greene said in the Court of Appeal ‘Having regard to the way in which the lives of the members are spent, the benefit is a purely private one’ But the court is, I think, entitled to assume that some benefit accrues to the public from the attendance at places of worship of persons who live in this world and mix with their fellow citizens.”

⁴¹ See also *Joyce v. Ashfield Municipal Council* 1 NSWLR 744 at pages 751-2, per Huntley JA.; Hubert Picarda, supra, note 23.

⁴² *Hoare v. Hoare*, (1886) 56 LT 147

⁴³ *Gilmour v. Coats*, supra (notes 5 and 14).

⁴⁴ *Cocks v. Manners*, supra (note **Error! Bookmark not defined.**).

The public element will be satisfied even though the number of people actually benefiting from a charity advancing religion might be quite small, as long as the opportunity to benefit is open to a sufficient section of the public.⁴⁵ It is understood that for security reasons places of worship may be locked when not in use.

Any fees charged for services or study programs should be set on a cost-recovery basis, or should at least not be so high as to make the overall program unavailable to people of limited means, unless other processes are made available (to the extent resources allow) which make access possible to people of limited means based on transparent and fair selection criteria.

Private benefit

8. What is undue private benefit and is it allowed?

Private benefit means any benefits to a person or organization that is not a beneficiary of a charity. For example, if a charity set up to relieve poverty were to give financial assistance to a person not in need, they would be conferring an undue private benefit on that person.

There are many examples of private benefit that occur during the normal operations of a charity: salaries, fees for services, office expenses, accommodation for clergy. They are acceptable so long as they are furthering or incidental to the charitable purpose, necessary and reasonable.⁴⁶ Also acceptable are the sorts of benefits people receive as being a follower or adherent of a religion. (Please see the CRA Guidelines on Meeting the Public Benefit Test.)

Looking after the needs of retired religious personnel or aging members of a religious order could be an incidental benefit or a religious charitable purpose in its own right.⁴⁷ Religious orders have an obligation to look after the needs of their retired members who have been carrying out the mission of the order on the understanding that their needs would be met.

A charity that does not use all of its resources for charitable purposes may be denied registration or have registered status revoked. This would include non-incidental, unnecessary or unreasonable private benefit such as overly generous salaries to religious personnel or perhaps their families; payment of living expenses or providing other perks for religious personnel or their families beyond what is reasonably needed for them to carry out their duties relating to advancement of religion; travel for reasons unrelated to the advancement of religion; promotion of the books, videos and other media of the staff or leader over and beyond what is needed to achieve the charitable purposes of the organisation.

⁴⁵ *Re Le Cren Clarke* [1996] 1 All ER 715

⁴⁶ *Incorporated Council of Law Reporting for England and Wales v. Attorney General and Others*, [1972] Ch 73 [1971] 3 All E.R. 1029 and *I.R.C. v. Oldham Training and Enterprise Council*, [1996] B.T.C.; see also the CRA Guidelines for Meeting the Public Benefit Test

⁴⁷ *Re Forster*, [1939] Ch 22

As explained earlier in this Guidance, charities may use their resources to organize, assist in and even sponsor pilgrimages that actually advance religion by sustaining and strengthening the faith of adherents. This can include paying for the poor to do so, provided the criteria for selection are transparent, fair, and open in principle to participation by any member of the public willing to become a member or adherent and meeting the criteria. If, however, the criteria for selection for pilgrimage assistance from the charity's resources are arbitrary or based on a personal relationship, status or connection, then that will be considered to be an undue private benefit for the individual concerned and may result in deregistration of the charity. Other examples of non-incident, unnecessary or unreasonable private benefit in connection with pilgrimages include: any trip with too little religious content or too much non-religious activity; and any advantage, financial return or favouritism beyond fair market value given to a travel agency, carrier or private enterprise rendering services for the pilgrimage.

APPENDIX A

Examples of Purposes/Objects and Activities

The following examples are offered to illustrate some possible purposes and activities. Most applications will and should offer more detail. If the method, means or activities of advancing religion are not explicitly religious or are apparently secular, applicants should set out the religious basis for them (e.g. relevant statements of faith, doctrine, tradition, practical application of faith,). It would also be helpful to provide supporting material wherever possible.

The activities shown are only those that further or support the religious charitable purpose. Ancillary and incidental activities are not shown, although these are allowed by the law of charity if they are minor in scope. (Examples include social, recreational and subordinate activities.)

Example 1

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] through the following the activities:

- Operating a house of worship
- Conducting a weekly service
- Offering classes in religious education for children and adults
- Operating a food bank for those in need (*cite religious basis*)
- Maintaining a library of resources on faith and spiritual development
- Occasionally organizing and leading pilgrimages to holy sites and sacred places of remembrance

Example 2

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by establishing and operating a house of worship and carrying on the following activities:

- Building the house of worship

DRAFT

Conducting weekly services

Performing various rites such as naming ceremonies, weddings, funerals

Offering scripture study and religious education for children and adults

Providing pastoral care and visitation to those who are elderly, infirm, imprisoned or sick

Reaching out to those who are in need in the neighbourhood

Providing spiritual direction and guidance

Providing language training to enable the reading of sacred texts

Holding occasional social events to build community (*cite religious basis*)

Example #3

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by operating a summer camp and carrying on the following activities:

Engaging in age appropriate religious instruction and worship each day

Maintaining a place of worship at the camp

Conducting a weekly religious service

Engaging religiously trained camp counsellors

Arranging for guest speakers on faith matters

Example #4

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by offering marriage preparation and counselling programs in keeping with the religion and carrying on the following activities:

Conducting weekend spiritual retreats for engaged couples or married couples

Maintaining a directory of resources on family life, marriage, prayer and spirituality

Conducting spiritual retreats with married couples who wish to strengthen their relationship

Providing counselling and spiritual guidance to those couples experiencing difficulties in their marriage

Example #5

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by serving the poor with love and respect in response to [*cite religious basis*] and carrying on the following activities:

Operating a shelter, food bank, clothing depot, and meal service for the needy in the City of _____

Making presentations at local congregations or parishes and encouraging their members to volunteer at the shelter

Making available a non-denominational meditation or prayer room or space

DRAFT

Offering spiritual counselling upon request

Referring people to community and government resources

Example #6

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by spreading the faith by religious broadcasting over the internet and carrying on the following activities:

Establishing an interactive website

Broadcasting over the internet a weekly service from an actual local place of worship

Being available to respond to questions and have an exchange with viewers following the service

Posting resources and providing links to resources on the religion and faith development

Example #7

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by serving people with disabilities, their families and friends with love and respect according to [*cite religious basis*] and carrying on the following activities:

Convening regular gatherings of people with disabilities, their family and friends, to pray, share and celebrate

Organizing periodic pilgrimages to holy sites and places of healing

Sharing resources with local congregations or parishes on the needs and gifts of people with disabilities

Example #8

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] through a fund to provide for the retirement needs associated with religious office holders and members of religious congregations through the following activities:

Establishing and maintaining a fund

Applying the principal and income therefrom to the needs of retired religious office holders and members of religious congregations including paying pensions and providing accommodation

Example #9

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by operating facilities for the care, maintenance and rehabilitation of the elderly in response to [*cite religious basis*] through the following activities:

Operating a residential home for the care, maintenance and rehabilitation of the elderly

Providing health care, nutritional and social services

DRAFT

Offering spiritual and religious care for residents and their families including regular worship services and spiritual counselling and prayer with individuals

Maintaining a place of worship at the home

Offering ecumenical services and a non-denominational place for meditation and prayer

Engaging with local congregations or parishes about the needs of the elderly and drawing volunteers from their members

Example #10

To advance, promote and manifest the doctrine, observances and practices associated with the [*specify religion*] by doing international development and relief work inspired by [*cite religious basis*] and through the following activities

Relieving poverty in developing nations by providing food and other basic supplies to persons in need

Providing necessities of life to victims of disasters

Forming relations and working with local religious groups

Preparing resources for use by religious groups in Canada on the religious basis for assisting people in the developing world

Providing worship resources for use by religious groups in Canada