



Ottawa ON, K1A 0L5

**Date** Jul 11, 2022  
**Account Number** 74454 9536 RR0001  
**Reference Number** CH200772014005

SYDNEY GRANT  
CADENCE CHARITY OFFICE INC.  
SUITE 203  
815 HORNBY ST  
VANCOUVER BC V6Z 2E6

**Subject: Notification of registration as a charity for Canadian Aid & Relief Foundation**

Sydney Grant,

We are pleased to inform you that Canadian Aid & Relief Foundation meets the requirements for tax-exempt status as a registered charity under the Income Tax Act.

Along with the privileges of registered status come some obligations. This letter includes important information about how a registered charity is required to operate and what it is obligated to do. **Please take the time to review this information and keep this letter for future reference.**

You should also give a copy of this letter and any enclosed materials to the person responsible for filling out Canadian Aid & Relief Foundation's annual Form T3010, Registered Charity Information Return.

If you have questions, please call our Client Service Section at **1-800-267-2384**.

Yours sincerely,

Katy Drew  
Technical Policy Advisor  
for Sharmila Khare,  
Director General  
Charities Directorate

Attachments



## **Registration information for Canadian Aid & Relief Foundation**

- **Official name:** Canadian Aid & Relief Foundation

- **Business number:** 744549536RR0001

- **Effective date of registration:** January 1, 2022

- **Designation:** Charitable Organization

- **Fiscal period end:** December 31

- **Due date for first Form T3010, Registered Charity Information Return:** June 30, 2023, for the fiscal period ending December 31, 2022

- **Reason for registration:**

We granted the charity charitable registration based on the information it gave in its application and on the purposes in its governing document of February 25, 2020, issued under the Canada Not-for-profit Corporations Act. The charity should have a governance structure in place that makes sure it meets all the requirements of maintaining charitable status. This includes regularly reviewing the purposes in its governing document.



## **Important information**

### **Tax shelters**

The CRA has serious concerns about abusive tax shelter gifting arrangements and cautions registered charities about becoming involved in such schemes. A tax shelter gifting arrangement typically promises participants tax savings greater than their cost to participate, allowing participants to “profit” when donating the tax shelter property to a charity.

Although certain tax shelter arrangements may be legitimate, we intend to audit most or all that involve charitable gifts. To date these audits have resulted in our reassessing thousands of participants and collecting billions of dollars.

Registered charities that are found to have knowingly taken advantage of their tax-receipting privileges by participating in abusive or fraudulent tax shelter gifting arrangements, or that do not devote their resources to legitimate charitable activities, will face substantial monetary penalties or have their registered charitable status revoked, or both. Registered charities and their directors may also have to pay third-party civil penalties for being involved in gifting arrangements.

More information about tax shelter gifting arrangements can be found at **[canada.ca/charities-giving](https://canada.ca/charities-giving)**, then selecting “A to Z index of topics for charities.”

### **Changes in the way the charity operates**

#### **Changes to the charity’s purposes**

We registered the charity based on the purposes in its governing document. The charity can operate only for these purposes. If you want to formally change the charity’s purposes, we recommend that you first consult our Client Service Section.

#### **Changes to the charity’s activities**

If the charity wants to carry on programs and activities that are very different from those included in its application, we suggest that you first consult our Client Service Section. We can determine if the proposed activities are charitable and if they fall within your charity’s approved purposes.

#### **Changes to the structure of the organization’s board of directors (designation)**

There are three types of designations for charities: charitable organization, public foundation, and private foundation. The designation depends on the structure of the organization’s board of directors and on the way the organization operates. Registered charities have different requirements under the Income Tax Act depending on their designation.

For more information, go to **[canada.ca/charities-registration](https://canada.ca/charities-registration)** and click on “Set up your organization before applying for registration” followed by “Types of registered charities (designations).”

If the charity changes the way it operates or the composition of its board, we recommend that you tell us right away so we can see the effect this may have. Please contact our Client Service Section if you have questions.

### **New and future activities**

We registered the charity based on the purposes in its governing document and the activities described in its application for registration. If the charity carries out new activities that are not charitable, or that are beyond the scope of the purposes it was first registered for, it risks losing its registered charity status.

You should contact us if you want to carry out new programs and activities that are different from those we already approved. You should describe in detail these new or proposed activities or programs so we can determine if they are acceptable. For more information, contact our Client Service Section.

### **Using intermediaries to carry out charitable activities outside Canada**

The charity can use an intermediary to carry out its activities. If it does, the charity must maintain direction and control over the resources that it transfers to the intermediary and make sure those resources are being used to further the charity's charitable purposes.

To maintain direction and control, we recommend that the charity have a written agreement with each intermediary. For more information on maintaining direction and control, and on the minimum requirements of a written agreement, see Guidance CG-002, Canadian registered charities carrying on activities outside Canada, by going to **canada.ca/cra-operating-a-registered-charity** and clicking on "Policies and guidance." We recommend that you send a copy of future agreements with intermediaries to our Client Service Section for review before starting the activity, project, or program.

If you have questions about agreements with intermediaries or how to maintain direction and control, please contact our Client Service Section.

### **Operating in an area where security is difficult**

Because the charity intends to operate in a region where security is difficult, it may be vulnerable to abuse by those involved in criminal or terrorist activities. It makes good sense on many levels for a charity to develop and implement sound internal governance and accountability procedures, financial controls, risk management systems, and transparent reporting, and to review these things regularly. These are among the best actions a charity can take to help protect itself against actual or alleged abuse of any kind, including allegations of fraud, money laundering, or support for terrorism.

We recommend that you consult our checklist for charities on avoiding terrorist abuse at **canada.ca/cra-operating-a-registered-charity** by clicking on "Checklists for charities" followed by "terrorism checklist." The checklist outlines specific areas your charity may want to focus on, so it can safeguard its resources and continue to meet the legal requirements associated with registered status.

## **Keep in touch**

### **Online services**

We encourage you to take advantage of all the online services for charities in My Business Account. Go there to:

- fill out and send your Form T3010, Registered Charity Information Return
- update and manage your account information
- check the status of your file
- send and receive correspondence

For more information on My Business Account, go to **canada.ca/charities-giving** and select “My business account for charities”.

### **Electronic mailing list**

To get updates when we add new information to the Charities and giving webpages, go to **canada.ca/charities-whats-new** and subscribe to the “Charities and giving – What’s new” electronic mailing list. For more information about the obligations of registered charities and other qualified donees, go to **canada.ca/charities-giving**.

### **Webinars**

A webinar is an interactive presentation similar to a charities information session. But, instead of a face-to-face presentation, it is an hour-long, interactive online session. For more information, go to **canada.ca/charities-giving**, then clicking on “Guidance, videos, forms and more,” followed by “Videos and recorded webinars for charities and donors.”

### **Goods and services tax/harmonized sales tax (GST/HST)**

For questions about the GST/HST, go to **canada.ca/en/revenue-agency/services/tax/businesses/topics/gst-hst-businesses.html** or call **1-800-959-5525**.

### **Any other questions:**

Check out our webpages at **canada.ca/charities-giving**. You can also call our Client Service Section at **1-800-267-2384** or at **1-800-665-0354** for teletypewriter (TTY) service for persons with a hearing or speech impairment.