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## At the Crossroads: New Ideas for Charity Finance in Canada

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### Abstract


Canada's charities are increasingly looking at ways to finance their non-profit activities through business income – in areas directly related to their charitable missions, and in areas that are not. Current legislation limits public foundations and charitable organizations to operating businesses directly related to the charity's purpose. Private foundations may not operate businesses of any type. The Canada Revenue Agency's policy on related business provides effective guidance for organizations that run ancillary businesses – such as hospitals that run parking lots. However, the Canada Revenue Agency's regulations are of little help for organizations that aim to achieve charitable ends by raising revenue through businesses unrelated to their charitable purpose. In the face of changes in giving patterns and financing sources for the sector, charities need such flexibility to carry out their important missions.

**Keywords:** Governance and Public Institutions, Canada, Canadian charities, Canada Revenue Agency (CRA)

**JEL Classification:** L31, L38

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