



Submission to the Department of Finance
Pre-Budget Consultations: #YourBudget2025
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The Evangelical Fellowship of Canada (EFC) is the national association of 50 evangelical Christian denominations comprised of over 7,000 churches, as well as 32 post-secondary institutions and 86 ministry organizations in Canada. Established in 1964, the EFC provides a forum for collaboration and engagement among the roughly 2 million Evangelicals who are part of its constituency.

Advancement of Religion as a Charitable Purpose

We believe the charitable sector plays a key role in Canadian society and that Government of Canada proposals in Budget 2025 should support and strengthen the charitable sector.

We are very concerned that the House of Commons Standing Committee on Finance report, *Pre-Budget Consultations in Advance of the 2025 Budget*, recommends removing advancement of religion as a charitable purpose. Recommendation 430 recommends the government, “Amend the *Income Tax Act* to provide a definition of a charity which would remove the privileged status of ‘advancement of religion’ as a charitable purpose.”

Religious charities play a significant role within the charitable sector and the life of our country. Of the more than 73,000 charitable organizations registered with the CRA, more than 30,000 fall under the advancement of religion, roughly 42% of the charitable sector. It is estimated that there are 23,000 Christian congregations in Canada.

The advancement of religion has been affirmed in common law as a charitable purpose for centuries.

The thousands of churches and faith-based organizations across Canada that are religious charities benefit their participants, their communities and Canadian society as a whole. Religious charities foster vibrant social networks, mobilize outreach, spark local volunteerism and foster community resiliency.

More and more Canadians are grappling with loneliness and social isolation. Polarization and lack of social cohesion are increasing concerns. This is a time to encourage the

presence and participation of religious charities, which foster hope, mutual support and belonging, rather than taking steps to destabilize them.

Religious communities foster personal resilience. Religion teaches us that we are not alone. It helps to provide a purpose for living and hope for the future.

Religion also helps to build resilient communities which provide support for one another. Congregations foster social cohesion, as adherents who join together in worship provide a supportive community for one another. This is evident in activities like visitation of seniors and others who are unable to leave their homes. Religious communities also provide practical and emotional support for people undergoing life transitions, such as meals for new parents or for those who have lost a loved one.

Although their core purpose is worship and advancement of religion, many religious communities offer comprehensive help – pastoral, social, physical – and those actions flow from their religious beliefs and identity.

Many religious traditions teach their adherents to care for their neighbours – to reach out in compassionate ways and care for those who are vulnerable. As Christian, Jewish and Muslim faith leaders stated in a 2016 Interfaith Statement on Palliative Care, “Our traditions instruct that there is meaning and purpose in supporting people at the end of life. Visiting those who are sick, and caring for those who are dying, are core tenets of our respective faiths and reflect our shared values as Canadians.”

Within Christian communities, biblical teaching emphasizes that followers of Jesus Christ are to live in a way that demonstrates love for one’s neighbour, particularly those who are vulnerable. This leads to actions and activities that seek the good of Canadian society, whether we volunteer within faith-based organizations or those that are not faith-based. It orients Christian individuals and their communities outwardly, first toward God and then toward neighbour, in tangible, self-giving ways.

It is not a coincidence that frequent religious service attenders are among the core of volunteers and charitable donors. Statistics Canada data confirms that Canadians who are religiously active are more likely than other Canadians to donate, to give more when they do, and to volunteer and contribute significantly to non-religious charities.

Religious communities’ existence and ministry benefits Canadian society in ways far beyond the religious adherents themselves.

We urge the government not to follow the recommendation of the Finance Committee to remove advancing religion as a charitable purpose, but instead to recognize the relevance and benefits of religion to the charitable sector and Canadian public life.

Politicization of Charitable Status

It is important for Government of Canada policies to avoid politicizing charitable status. We have strong concerns about recommendations that a charity be ineligible for charitable status or have its charitable status put at risk because its beliefs or priorities differ from the mainstream, or from the government of the day.^{1,2}

In the December 2024 report of the Standing Committee on Finance, *Pre-Budget Consultations in Advance of the 2025 Budget*, the Committee recommended that the government “No longer provide charitable status to anti-abortion organizations” (recommendation 429).

We are concerned that this recommendation would politicize the charitable sector.

There are significant concerns about the *Charter*-compliance of such an initiative. The phrase “anti-abortion organizations” suggests that groups could be singled out for denial of charitable status simply on the basis of their underlying beliefs about abortion and when life begins.

As we previously expressed in response to the 2018 Canada Summer Jobs attestation,³ participation in the public square and a level playing field with respect to government programs – including eligibility for charitable status – should not be subject to a values test, or dependent on how closely an organization aligns with the views of the government of the day.

This recommendation would see “anti-abortion organizations” excluded from charitable status altogether, solely on the basis of underlying beliefs.

We urge you to reject this recommendation. In our view, it is not compliant with *Charter* protections of conscience, religion, thought, belief, opinion and expression.

Further, we are concerned by the mischaracterization implicit in this recommendation. It seems to target pregnancy care centres, which are a critical source of support for many Canadian women.

One of our affiliate organizations, Pregnancy Care Canada, is a best-practice association of over 80 pregnancy care centres. These centres exist to provide a safe environment for women to make pregnancy decisions that are fully informed, evidence-based, consistent

¹ <https://www.evangelicalfellowship.ca/Communications/Outgoing-letters/November-2022/Letter-to-Finance-Minister-about-changes-to-charit>

² <https://www.evangelicalfellowship.ca/Communications/Outgoing-letters/December-2021/Letter-to-Ministers-on-Charitable-Status-for-Pro-L>

³ <https://www.evangelicalfellowship.ca/Communications/Outgoing-letters/December-2017/Letter-to-the-Minister-of-Employment-on-Canada-Sum>

with their belief system and free from external influences. They respect a woman's right to make her own decision and seek to provide her with medically accurate information on abortion, adoption and parenting.

A liberal democracy such as Canada is founded on the premise that diverse beliefs will be respected and accommodated. An endeavor to revoke charitable status on the basis of beliefs about abortion would risk violating *Charter* guarantees of freedom of conscience, religion, thought, belief, opinion and expression.

We urge you to be careful not to politicize the charitable sector. Canada has a diverse charitable sector that is permitted to hold opinions and views that differ from the government. If charitable status were to depend on alignment with the policy of any particular government, all charities – and Canada's vibrant charitable sector – would be at risk.