

**Date: 19991006**

**Docket: A-745-95**

**MONTREAL, QUEBEC, THIS 6<sup>th</sup> DAY OF OCTOBER 1999**

**CORAM: THE HONOURABLE MADAME JUSTICE DESJARDINS**

**THE HONOURABLE MR. JUSTICE LÉTOURNEAU**

**THE HONOURABLE MR. JUSTICE CHEVALIER, Deputy**

**Judge**

**BETWEEN:**

ENFANT RECHERCHE/CHILD SEARCH

Appellant

**AND**

MINISTER OF NATIONAL REVENUE

Respondent

**ORDER**

On consent, the additional evidence submitted by the appellant in his oral motion is allowed and the case material is so modified.

Alice Desjardins

J.A.

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**Judge**

**BETWEEN:**

ENFANT RECHERCHE/CHILD SEARCH

Appellant

**AND**

MINISTER OF NATIONAL REVENUE

Respondent

**J U D G M E N T**

This appeal is dismissed without costs as requested by the respondent.

Alice Desjardins

J.A.

**Date: 19991006**

**Docket: A-745-95**

**CORAM: DESJARDINS, J.A.**

**LÉTOURNEAU, J.A.**

**CHEVALIER, D.J.A.**

**BETWEEN:**

**ENFANT RECHERCHE/CHILD SEARCH**

**Appellant**

**AND**

**MINISTER OF NATIONAL REVENUE**

**Respondent**

**Hearing held in Montreal (Quebec), Wednesday, October 6, 1999**

**Judgment pronounced at hearing in Montreal (Quebec), Wednesday, October 6, 1999**

**REASONS FOR JUDGMENT OF THE COURT: DESJARDINS, J.A.**

**Date: 19991006**

**Docket: A-745-95**

**CORAM: DESJARDINS, J.A.**

**LÉTOURNEAU, J.A.**

**CHEVALIER, D.J.A.**

**BETWEEN:**

**ENFANT RECHERCHE/CHILD SEARCH**

**Appellant**

**AND**

**MINISTER OF NATIONAL REVENUE**

**Respondent**

**REASONS FOR JUDGMENT**

**DESJARDINS, J.:**

[1] Even if we were to revisit the decision of the respondent dated November 1, 1995, in light of the decision of the Supreme Court of Canada in *Vancouver Society v. M.N.R.*<sup>1</sup>, we are not satisfied that the appellant has demonstrated that the Minister erred in finding that it had not met the requirements imposed by the *Income Tax Act* for registration as a charity<sup>2</sup>. In particular, when the Minister found that the appellant had not provided sufficient written information concerning the plan and structure of the prevention program it wished to offer school children. Or when the Minister queried whether qualified training would be provided for volunteers. And although the appellant provided some evidence of an expression of gratitude from relatives of a missing child in circumstances where the appellant offered its services, we see no error in the Minister's conclusion that the appellant

failed to provide satisfactory evidence of community support for the program proposed by the appellant.

[3] This appeal will therefore be dismissed without costs, as requested by the respondent.

Alice Desjardins

J.A.

FEDERAL COURT OF CANADA

APPEAL DIVISION

NAMES OF COUNSEL AND SOLICITORS ON THE RECORD

COURT FILE NO.: A-745-95

STYLE OF CAUSE: ENFANT RECHERCHE/CHILD SEARCH

Appellant

AND

MINISTER OF NATIONAL REVENUE

Respondent

PLACE OF HEARING: Montreal, Quebec

DATE OF HEARING: October 6, 1999

REASONS FOR JUDGMENT OF DESJARDINS, J.

DATED: October 6, 1999

APPEARANCES:

Robert Lindblad for the Appellant

Mr. Roger Leclair for the Respondent

SOLICITORS OF RECORD:

Robert Lindblad for the Appellant

Montreal, Quebec

Morris Rosenberg

Deputy Attorney General of Canada

Ottawa, Ontario for the Respondent

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<sup>1</sup> [1999] 1 S.C.R. 10

<sup>2</sup> R.S.C. 1985 5<sup>th</sup> suppl. C.1, subsection 248(1), "*registered charity*"