

occasional paper 37

Deconstructing “fake non-profit” child care in Canada

What is it and what isn't it? What should the response be under the \$10-a-day plan?

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May 2025, 19pp

ISBN 978-1-896051-86-4

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Design: design by Billie Carroll (UNIFOR Canadian Freelance Union)

Library and Archives Canada Cataloguing in Publication

Child care services—governance—Canada; 2. Early childhood education and care - Canada; 3. Child care – history Canada 4. Child care – for-profit 5. Canada-wide Early Learning and Child Care - CWELCC; 6. \$10 a day plan; 7. Friendly, Martha; 8. Childcare Resource and Research Unit

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CITATION: Friendly, M. (2025). *Deconstructing “fake non-profit” child care in Canada: What is it and what isn’t it? What should the response be under the \$10-a-day plan?* Toronto: Childcare Resource and Research Unit.

Deconstructing “fake non-profit” child care in Canada

What is it and what isn't it? What should the response be under the \$10-a-day plan?

This paper originated with the *Who Owns Child Care? Who Should Own Child Care?* symposium held at the University of Manitoba in April 2024. Organized by the SSHRC-funded Re-imagining Care/Work Policies project, the Duff Roblin Professor of Government and the Childcare Resource and Research Unit, it explored the issues and challenges associated with child care ownership under non-profit, for-profit, and public child care auspices. The paper continues the symposium's inquiry, responding to participants' views that child care ownership arrangements require further exploration that should continue as expansion of child care Canada-wide is underway.

Child care ownership: Context and history

Heated debate about child care ownership, or auspice, has long been a feature in Canada's child care landscape. Since the 1970s, Canada's child care advocates have argued in support of a non-profit and public child care system, while federal, provincial/territorial, and municipal governments (in Ontario) have variously sought to limit for-profit child care, remained neutral, or favoured it. As a result, the for-profit child care share as a proportion of full-day licensed spaces varies from 0% to 75% in the 13 provinces and territories (Childcare Resource and Research Unit, Figure 2, 2024).

A sizable and heterogenous body of research and analysis examining for-profit child care comes from many countries (Friendly et al, 2021). Prentice has outlined three main questions of interest associated with child care ownership. First are questions about whether negative effects on child care program quality are linked to the drive to make a profit. A second question is about diverting public funds (i.e., tax dollars) to private profits rather than to improving child care services; Is this an inefficient (or imprudent) way to use public funds? A third question is about whether it is ethical to gain profits from care services considered to be human rights, especially services for vulnerable people such as children or the elderly (Prentice, 1997).

There is substantial research that provides evidence that for-profit child care is more likely to be poorer quality than public or non-profit child care: to be less likely to comply with regulations, pay poorer wages to staff, spend a smaller proportion of the budget on staff compensation, have poorer working conditions and education for the job, fewer qualified staff, higher staff turnover, and being less inclusive. Studies of process quality¹ also show lower observed quality in for-profit centres (see the literature review in Friendly

¹ Process quality" refers to children's daily interactions and experiences in the child care program, using observations to assess interactions and activities. Tools such as Environmental Rating Scales and the CLASS are used to assess process quality in child care programs.

et al, 2021; Cleveland, 2023). Concerns about the relationship between child care and profit-making has been reinforced both by the rise in ownership of child care by private equity firms and by research showing that profit-making in other labour intensive care sectors (elder care, care of children with disabilities, and health care) also has a profoundly negative impact on the quality of care (Yalnizyan, 2024; Armstrong et al, 2021).

In 2021, there were dramatic changes in child care policy in Canada. For the first time, the Government of Canada pledged substantial public funds to make parent fees “affordable” and expand quality, inclusive child care provision through a long-term commitment to work with provincial and territorial governments to build a universal child care system. As part of the Canada-wide Early Learning and Child Care plan (CWELCC, or the “\$10-a-day plan”) the federal government set out several high-level policy conditions to shape child care provision that would be implemented by the provinces and territories.

One key condition was that child care expansion would be “primarily not-for-profit” (Federal Budget Backgrounder, 2021: 103). This was reinforced in bi-lateral agreements (2021 and 2025) between the federal government and provinces/territories and in federal child care legislation that became law in March 2024 (Childcare Resource and Research Unit, 2023; Government of Canada, 2024). Consequently, existing for-profit child care services would be fundable under CWELCC’s new arrangements but expansion of new child care was to be “primarily” limited to public or non-profit programs.

In this environment, three circumstances have created a surge of new development of what is an old child care phenomenon in Canada – “fake non-profit” child care. The first circumstance is that serious federal public funding for child care is available

for the first time Canada-wide through the \$10-a-day plan, replacing parent fees as licensed child care’s main revenue source. Secondly, the overall aim under the \$10-a-day plan was to limit for-profit expansion but how, and how much, it is limited varies by jurisdiction. Thirdly, child care expansion is being urgently prioritized in response to demand and public pressure Canada-wide.

This paper examines the “fake non-profit” child care phenomenon as Canada’s vision for transforming child care into an affordable, inclusive, universal program is moving into a second round of federal/provincial/territorial agreements to be rolled out Canada-wide over the next five years.

“Fake non-profits” are not only found in child care

The idea of exploitation of non-profit status in areas other than child care is examined in some research literature. In a U.S. article, for example, Jacobs & Sobieraj used the term “masquerade” to describe how false charities take advantage of non-profit tax exemptions (Jacobs & Sobieraj, 2007). Prakash & Gregory developed an analytical framework to differentiate credible non-profits from “charity washes” (Prakash & Gregory, 2010), while a non-profit group’s report examined how “shady operators use sham non-profits” to raise money in U.S. elections (U.S. PIRG Education Fund, 2012). The instances and approaches in this literature are mostly from the U.S. and mostly concerned with charities. Child care provision does not arise.

“Fake non-profits” are not new to child care

The first mention of “fake non-profit” child care in Canada was in a report commissioned by the *Task Force on Child Care*², the federal

² On the issue of auspice, the Task Force’s recommendations included: “all good faith grants and direct child care funding proposed by us be limited to licensed centres operated by a provincial or municipal government or by a non-profit agency (Cooke et al, 373).

government's first (and only) comprehensive Canadian child care study. The SPR report on for-profit child care commissioned by the Task Force (SPR Associates, 1986) included consideration of what the authors called "child care masquerades":

..because of our concern about the masquerade issue, we investigated the limits in place for regulating non-profit institutions in general..

Non-profit institutions ...must not distribute [profits] to "owners" – any surplus must be retained and plowed back into operations. However, there is no effective monitoring at the provincial level of profit-taking (or "skimming") by non-profit entrepreneurs. Several lawyers working in this area informed us that to their knowledge, no non-profit organization has ever been dis-incorporated for earning profits.

This ...suggests the absence of systematic enforcement mechanisms. It clearly raises questions about the ability of current law to deal with an environment in which there are strong motivations for those interested in profits to masquerade as non-profit firms (SPR Associates: 1986: 16).

SPR's skepticism about the stringency (or absence) of monitoring non-profit status was reiterated in a 2024 Canadian article about tax exemptions for non-charitable non-profits, which discusses the absence of rigorous monitoring (McMillan, 2024).

"Fake non-profit" child care's beginnings

Of course, the motivation for entrepreneurs to incorporate a child care centre as a non-profit is that there are monetary advantages to doing so. There are a number of reasons that being a non-profit may be preferable financially, as the U.S. literature on fraudulent non-profits shows. The financial motivation for Canada's "fake non-profit child care" appears to be the availability of (or greater

availability of) public money to non-profits than to for-profits. Even before CWELCC's substantial public funding that favours not-for-profits, non-profits were sometimes favoured over for-profits under both the federal Canada Assistance Plan's child care provisions (1966 – 1995) and under provincial policies such as Ontario's in the 1980s and 1990s.

In Ontario, more than a decade of policy initiatives between 1985 to 1995 favoured non-profit child care, first under David Peterson's Liberal government and then Bob Rae's NDP government. Initiatives favouring non-profits included new funds to expand non-profit child care (including capital funding), and expanding the use of public school space by non-profit child care. After it formed government in 1990, the NDP also froze new parent fee subsidy agreements to for-profits and earmarked provincial wage funding under pay equity mechanisms only to non-profit centres. As a result, there was little growth in for-profit child care, and substantial expansion of non-profit child care, especially in public school space over this decade.

This period saw the rise of the first “fake non-profits” in Ontario. For example, one Ontario organization that incorporated in 1983 as a non-profit has developed to become a second generation “family business”; the original one centre has grown to 90 child care programs including full-day, before-and after-school, and summer programs. In another instance, a small group of southern Ontario centres first opened in the late 1980s as non-profits have linkages with Canada's biggest for-profit chain, now the North American brand of an internationally owned and operated child care operation.

During this period, the issue of “fake non-profit” incorporation was sometimes in the spotlight, perhaps stimulated in part by an

Ontario government initiative to “convert³” for-profits to non-profits. A report commissioned for this initiative noted expert informants’ concerns about the broad legal definitions of non-profit status. It was possible, the report suggested, that owners could dominate a “[fake] non-profit” board of directors. It also noted the possibility of orchestrating establishment of new centres “masquerading” as community-based non-profit child care centres with little accountability (Kapelos-Edwards Group, 1989).

At the municipal level, Toronto Children’s Services struck a committee that examined ways of distinguishing non-profits from for-profits for the purpose of making City of Toronto funding decisions. The group considered indicators such as board composition, aspects of governance, ownership of other entities, and percent of budget devoted to staff compensation (Commercial Project Advisory Group, City of Toronto, 2010). A report by the Canadian Union of Public Employees (CUPE), developed for a campaign against child care privatization commented on “fake non-profits” in Ontario:

...[there is] a category of child care operations sometimes called “fake non-profits”. These are child care operations incorporated as non-profits under the Corporations Act that in fact deliver profits to owners/operators/entrepreneurs. Chains fitting this definition may have a few or many centres—some as many as 50 centres (Canadian Union of Public Employees, 2009).

³ This is not to suggest that a for-profit centre can never “convert” to a non-profit. The current website of one Nova Scotia child care organization describes: “[name], which has been established in the community...since the early 1980s, evolved from a small centre operated out of a home to a leading licensed childcare provider in [two communities]...transitioned from being a privately operated centre to a not-for-profit Society in 1999 with a mission of providing the best quality care and learning environment for children. Not-for-profit organizations are run by a Board of community volunteers. Our organization does not earn any profits. All revenue that comes into the centre is reinvested into the organization to support our mission and cover operating expenses”. The Kapelos-Edwards report was merely cautionary that such transitions need to be well monitored.

The 1980s and 1990s “fake non-profit” child care sector remained a fairly small, mostly-Ontario phenomenon. After 1996, the advantages for non-profits put forward by successive Liberal and NDP Ontario governments was replaced by much less child care-friendly policy. The Harris Conservatives⁴, executing their cost-cutting, government-shrinking Common Sense Revolution (Council of Canadians, 2024), quickly cancelled capital funding, cancelled funds to include child care in new schools, ended a project to develop a “seamless day” for 4 and 5 year olds, cancelled the proxy mechanism for child care staff to benefit from pay equity and ended policy limiting new parent fee subsidies to non-profit programs. The for-profit child care sector in Ontario, which had dropped to 17% share of total spaces in 1998, rose to a high point of 25% in 2012 (Beach et al, 2023).

In 2006, provincial and territorial agreements to enhance child care struck in 2005 with Paul Martin’s federal Liberal government were unilaterally cancelled following the election of Stephen Harper’s Conservative government. Between 2006 and 2015, the promise of federal child care funding faded. Although some provinces and territories undertook their own initiatives (some significant) during this period, child care did not emerge again as a significant Canada-wide policy issue until the COVID pandemic created the impetus for the Trudeau government to put forward the funds and policy of the \$10-a-day plan in 2021 (Friendly & Prentice, 2024; White et al, In press).

The \$10-a-day plan and the reemergence of “fake non-profit” child care

As the \$10-a-day plan has moved past its first phase of reducing parent fees to focus on expansion and the child care workforce,

4 It’s interesting to note that the term “common sense”, which originated with the Harris government in Ontario to describe their downsizing government, social program cutting, deregulation agenda, has come to be used to connote the same things by other political parties including the American Republicans under Donald Trump and Canada’s Conservative Party under Pierre Poilievre..

its conditions – coupled with provinces’ and territories’ diverse child care histories and ideologies – have created the impetus for a new surge of “fake non-profit” child care development. The conditions set out by the federal government to ensure the plan would “focus on the right foundations” for a “community-based and truly Canada-wide system of child care” include “working with provinces and territories to support primarily not-for-profit sector child care providers to grow quality spaces across the country while ensuring that families in all licensed spaces benefit from more affordable child care” [by publicly funding for-profits] (Department of Finance, 2021).

Given the variation in provinces’ and territories’ ideologies, histories, and policies on child care ownership, the variations that have arisen in for-profit expansion should not be surprising. A summary of the bi-lateral agreements and action plans shows that most provinces and territories agreed that new⁵ (expansion) child care using federal funds would be “exclusively” public or non-profit (Childcare Resource and Research Unit, 2023). However, Prince Edward Island specified “predominantly” not-for-profit expansion, as did Ontario, New Brunswick and Alberta, each of which also negotiated for a specific number of new, federally funded for-profit spaces. Several jurisdictions – Manitoba, Saskatchewan, the Northwest Territories and Nunavut – already provide no (or very little) funding to for-profits, and have very limited, or no, provision by for-profits. Following negotiation of the initial agreements, some intergovernmental debate about funding of for-profit expansion continued but the conditions did not change (see, for example, CBC News, 2023).

The nature and extent of the new “fake non-profit” child care surge has recently been well described by several voices championing expansion of for-profit child care. In an article titled *The serious*

5 All agreements allowed **existing** for-profits to receive federal funding.

problem of excluding private care in Canada's child-care system, a senior fellow at Cardus, a Christian think-tank espousing socially conservative family values, wrote:

The usual rationale for prioritizing not-for-profit care is its supposed superior quality. However, given government's assault on the ability to own or expand a private centre, for-profits are now becoming not-for-profit. So, the same owners offer the same service under a different model. One provider who preferred anonymity said, "They lease back their furniture. They contract out their kitchens. They contract out their transportation... Some of them contract out their ECE staff... When for-profit centres simply become not-for-profits, it undermines the reigning orthodoxy in child-care research, which is that not-for-profit child care is of higher quality (Mrozek, 2024).

The "for-profit into non-profit" phenomenon was also described on a podcast by the founder of an Alberta for-profit child care owners' group. The group's chief spokesperson, a centre owner and consultant observed that:

We're seeing that big corporations that were for-profit, are still for-profit, are opening non-profit childcare centres. So we will have X franchise childcare centre who has a for-profit centre in southwest Calgary...opens up one in Northwest Calgary that's not-for-profit. They get access to government funds to open....They are creating the exact same cookie cutter centre with the same staff training guides, the same curriculum, the same layouts, the same builder, the same paint colors, but now they have two different business models. According to some associations, one is better quality, because it's not-for-profit. One is less because it's private... And that's all over Alberta. That's all over Canada (Authentically Ashlyn (podcast), 2024).

A third description of the "fake non-profit" developments comes from a brief by the Canadian Federation of Independent Business as part of federal public consultations on the \$10-a-day plan:

Our members have also raised concerns that the current system is pressuring many privately owned and operated child care centres to rebrand and open-up subsidiaries as non-profits in order to access funding and tax deductions. This has led to the growth of “fake non-profit” centres, which are unnecessarily funded by taxpayer money. For example, a private child care centre that sought to create 25 new spots was initially denied government funding but they became eligible for the funds once the new spots were designated as part of a non-profit. As a result, the additional spots were added within the same building as the private centre but were classified as a separate non-profit centre....This rebranding trend undermines the integrity of the non-profit sector and places an unnecessary financial strain on public resources (Canadian Federation of Independent Business, 2024).

On the ground: The new “fake non-profits”

In the last two or three years, new \$10-a-day fuelled “fake non-profits” have emerged in – at least – Alberta and British Columbia – with several even appearing in Saskatchewan and Manitoba. This section aims to show a flavour of the current state of play for discussion; it is not intended to be comprehensive or an in-depth analysis.

For example, a Calgary-based for-profit chain (which also operates an in-the-news food preparation business) advises on its website that their multiple locations include Calgary, Strathmore and Saskatoon (a Victoria, British Columbia location is also imminent). All including the two Saskatoon locations are identified as not-for-profit. It is of note that Saskatchewan provides no funding to for-profits including capital, operating funding and parent fee subsidies and has a very small for-profit child care sector – only 4% of total full-day spaces were for-profit in 2023 (Beach et al, 2023).

Manitoba is another province with a very small for-profit child care sector (7.2% of full-day spaces were for-profit in 2023) and offers

very little funding to for-profits. In 2025, the *Brandon Sun* described a new centre to be operated by an Alberta-based group described as “operating as a non-profit foundation with daycares already up and running in Ontario and Alberta”. The group, which said it would apply to provide \$10-a-day child care in Manitoba, sells franchises and provides set-up, training and support to its franchisees. A *Brandon Sun* opinion piece followed, exploring how a “fake non-profit” is different from community-owned and operated non-profit child care.

British Columbia has set out terms for prioritizing non-profit child care expansion but to date, expansion has been primarily for-profit (Beach et al, 2023). In the last few years, the province has seen development of various complex governance and ownership arrangements. For example, the CEO of a non-profit society operating five centres also owns a group of for-profit centres, and sits on the board of another non-profit society. In another instance, a group using the term “society”(signifying non-profit status in B.C.), identifies the “owners and operators”, and their capabilities not only in early childhood education but business and real estate. The individuals associated with this group have had several corporate registrations, titles and child care operations identified as both for-profit and non-profit.

Non-profit auspice, “fake non-profit child care” and the \$10-a-day plan

A general statement about not-for-profit organizations in Canada provides the following definition:

an association or corporation committed to operating exclusively for social welfare, civic improvement, pleasure, recreation, or any other purpose except profit”.[1] This means that the not-for-profit organization helps a specific social cause without a pecuniary gain or “net profit”. While the not-for-profit

organization may receive funds, the money must be used to further the not-for-profit's cause and cannot be used to provide a monetary benefit to its members (Wu, for Queen's Venture Law Society, 2021, citing Government of Canada, 2016).

Based on this definition, it would seem that some organizations organized and registered as non-profits and accessing public child care funds are inconsistent with this definition – certainly not with its intention. Nor – as the Canadian Federation of Independent Business suggested in its brief cited earlier – is it in the public interest for “fake non-profits” to be able to masquerade, and be publicly funded as non-profits. As the business group noted, “This rebranding trend undermines the integrity of the non-profit sector and places an unnecessary financial strain on public resources” (Canadian Federation of Independent Business, 2024).

This paper earlier quoted an idea put forward by one of the organizations that speak up on behalf of for-profit child care: Cardus' Mrozek noted that “when for-profit centres simply become not-for-profits, it undermines the reigning orthodoxy in child-care research, which is that not-for-profit child care is of higher quality”. This, however, misses the point entirely: it is not the designation “non-profit” that causes non-profit and public child care quality to be (generally and statistically) better quality but choices made about how the child care program spends and governs that make the difference. McMillan, discussing the rationales for tax exemptions for Canadian non-profits noted: “a tautological assumption that “it's good because non-profits do good things” is not sufficient when guarding the public purse” (McMillan, 2024). Examination of the research on ownership and child care quality shows that it is funding and governance choices – using funds to support better wages, better working conditions or additional support staff rather than using funds to pay profits to owners or shareholder—rather than the corporate designation that “causes” better quality.

But as this paper has explained, non-profit ownership is more left to goodwill and intentions rather than being effectively monitored, leaving gray areas that are prime territory for exploitation. At the April symposium on child care ownership mentioned at the beginning of this paper, it was observed that “fake non-profit” incorporation was one of the issues emerging when child care ownership is explored. Currently, child care operations that appear to fit into this category are growing, as \$10-a-day expansion is rolling out Canada-wide and – with the March 2025 extension of bi-lateral agreements until 2031— appears to be positioned to continue. With this in mind, child care ownership needs to be further deconstructed and addressed expeditiously as part of workable strategies to expand “primarily public and non-profit” early learning and child care to meet demand.

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