IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation: *Coram Deo Foundation v. Canada (Minister of National Revenue),* 2026 BCSC 123

Date: 20260127
Docket: S260171
Registry: Vancouver

Between:

Coram Deo Foundation

Applicant

And

Minister of National Revenue

Respondent

Before: The Honourable Justice Fowler

Reasons for Judgment

(In Chambers)

Counsel for the Applicant:	A. Koshal C. Bildfell A. MacDonald
Counsel for the Respondent:	S. Sit J. Kilburn
Place and Date of Trial/Hearing:	Vancouver, B.C. January 22, 2026
Place and Date of Judgment:	Vancouver, B.C. January 27, 2026

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Introduction

[1] Coram Deo Foundation is a charity (the "Charity") based in Vancouver, British Columbia. On December 16, 2025, the Canada Revenue Agency ("CRA") notified the Charity that it will revoke its charitable registration. The revocation will take effect when the Minister of National Revenue (the "Minister") publishes a copy of the notice of revocation (the "Notice") in the Canada Gazette (the "Gazette").

[2] Publication of the Notice can occur anytime after 30 days from when the Notice was sent to the Charity. Therefore, the earliest the Notice could have been published was January 17, 2026. I was advised that publication in the Gazette usually occurs on a Saturday.

[3] On January 12, 2026, the Charity filed an application seeking an interim injunction enjoining the Minister from publishing the Notice, pending the outcome of an application by the Charity challenging the constitutionality of the decision of the Minister to revoke the charitable status of the Charity.

[4] I was advised that the intended constitutional challenge will address the question of whether the Notice is *ultra vires* the Federal government, given that s. 92(7) of the *Constitution Act*, 1867, 30 & 31 Vict, c. 3, vests the exclusive power to make laws in relation to the "establishment, maintenance, and management of … Charities" within provincial jurisdiction. More broadly, the issue is whether the federal power under s.91(3) of the *Constitution Act* to regulate the taxation of charities, includes the power to revoke charitable status where a charity is being poorly managed.

[5] On January 12, 2026, the Charity applied for short leave requesting that their application be heard on January 15, 2026. Ultimately, leave was granted by an Associate Judge to have the application heard on Thursday January 22, 2026.

[6] Given the urgency of the matter, I heard the application in regular civil chambers. After hearing counsel for the Charity and counsel for the Minister, I granted the Charity a 30-day interim injunction requiring that the Minister not publish the Notice in the Gazette during this time.

[7] I granted the injunction for a limited period to permit the Charity to file its petition challenging the constitutionality of the Notice. It is anticipated that upon filing their petition, the Charity will seek an extension of the injunction.

[8] These are my reasons for issuing the injunction.

Factual Background

[9] As the facts are largely not disputed by the Minister, I have relied significantly on the factual summary provided by the applicant, augmented with additional facts summarised in the Minister's materials.

The Charity

[10] The Charity was initially incorporated under the *Canada Corporations Act*, R.S.C. 1970, c. C-32 in 2002. The objectives contained in its articles of incorporation include the teaching of the Christian faith, establishment of Christian leadership training programs, and provision of humanitarian aid.

[11] In 2014, the Charity was continued under the *Canada Not-for-Profit Corporations Act*, S.C. 2009, c. 23.

[12] The Charity has a registered office in British Columbia.

[13] On December 19, 2002, the Charity was registered under the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.) [the "*Act*"] as a charitable organization with an effective date of October 9, 2002.

[14] On December 20, 2017, the Minister accepted the Charity's request to be re-designated under the *Act* as a public foundation.

[15] The Charity makes grants to community churches, schools, immigrant support organizations, and mental health support organizations.

[16] For example, the Charity has committed to provide approximately $10 million to support various public benefit organizations in 2026, including:

a) Water for Life initiative of GAiN Canada, which provides clean water wells to approximately 50,000 people in remote villages in West Africa;

b) Community House Demaris, an organization which helps women and their children escape sex trafficking;

c) Tsad Kadima, an organization that provides training for adolescents and young adults with severe physical and mental disabilities; and

d) Epilepsy Program at Vancouver General Hospital, to help individuals who suffer from epilepsy receive innovative treatment.

[17] The Charity also runs and administers its own scholarship program to help students in financial need. Each year, the Charity provides several hundred scholarships to underprivileged students across Canada.

[18] Peter Chung is a director of the Charity. His son, Samuel Chung, is an ordained pastor, a licensed mental health counselor, and has previously worked in the voluntary sector.

[19] Samuel Chung manages the day-to-day operations of the scholarship program, evaluates projects for the Charity to fund, and coordinates with qualified donees.

The Previous Audit

[20] Commencing in 2013, CRA audited the Charity for the period from January 1, 2010 to December 31, 2011, finding several areas of non-compliance with the *Act*:

1) failed to maintain adequate books and records and lacked direction and control of activities outside of Canada:

2) failed to issue official donation receipts in accordance with the *Act* and Regulations; and,

3) failed to file a Registered Charity Information Return as required by the *Act*.

[21] The CRA issued a sanction notice in 2014 with an assessed penalty of approximately $13,000 and concluded with a compliance agreement signed in 2015.

Current CRA Audit

[22] In 2024-2025, the CRA audited the Charity for the period January 1, 2021, to December 31, 2022.

[23] On June 11, 2025, the CRA advised the Charity that it had identified areas of non-compliance with certain provisions of the *Act*:

a) the Charity failed to operate for exclusively charitable purposes by delivering non-incidental private benefits to Samuel Chung; and

b) failed to issue official donation receipts in accordance with the *Act* and its Regulations.

[24] Specifically with respect to (a), the CRA noted that the Charity paid Samuel Chung consulting fees of $36,989 in 2021 and 2022 without having a formal agreement documenting his services and without receiving an invoice. In addition, the Charity provided private, non-charitable benefits, to two non-arm's length corporations by entering into two loan agreements with corporations of which Peter Chung was the sole shareholder.

[25] The CRA noted that the Charity did not receive any loan payments for several years and the loans were not paid-off until after the audit commenced.

[26] After identifying its findings, the CRA proposed a penalty of $245,030 for failing to operate for exclusively charitable purposes, and a penalty of $283,851 for failing to issue donation receipts in accordance with the *Act*.

[27] The CRA invited the Charity to respond to the findings, while also highlighting that the Minister has the discretion to revoke the Charity’s registration.

[28] In a letter dated August 11, 2025, the Charity responded to the CRA's audit. The Charity explained that Samuel Chung was not the only member of the Charity's review committee to be compensated for his services and that he was paid fair market value. In addition, the Charity advised that the loans were repaid in full, with interest.

[29] The Charity also explained the reason for why donation receipts were issued in December 2021, but the gifted funds were not deposited until April 2022, was because of staff turnover. As a result, donation cheques remained in a staff person's drawer and were only discovered several months later. Seemingly, the Charity's Board of Directors had addressed the error in June 2023, prior to the audit.

CRA Issues a Notice of Intention to Revoke

[30] On December 16, 2025, four months after receiving the Charity's response to the audit findings, CRA notified the Charity that it intended to revoke the Charity's registration.

[31] Although, CRA accepted some of the Charity's explanations, for example the payments to Samuel Chung, it decided the Charity's registration should be revoked.

[32] CRA advised that the revocation would take effect upon the publication of the notice of revocation in the Gazette, which could take place as early as 30 days after the date of the Notice.

[33] I understand, CRA has made clear that it will revoke the registration immediately after the expiration of 30 days from December 16, 2025, the date of mailing of the Notice. The Notice states: "the Minister will publish a copy of this notice in the Canada Gazette immediately after the expiration of 30 days from the date of mailing pursuant to paragraph 168(2)(b) of the *Act*."

[34] On December 23, 2025, counsel for the Charity asked the CRA to exercise its discretion not to publish the revocation in the Gazette until the Charity had an opportunity to challenge the revocation. Counsel for the Charity also noted that the revocation was sent to the Charity on December 16, 2025, days before the beginning of the holiday season.

[35] I understand both the CRA and the Department of Justice have refused to confirm that they will delay publication of the Notice in the Gazette pending the outcome of any court application.

Analysis

Preliminary Objection to Jurisdiction

[36] Counsel for the Minister argued that the Supreme Court is without jurisdiction to grant the application for an injunction because the Federal Court of Appeal ("FCA") has exclusive jurisdiction, under para. 168(2)(b) of the *Act*, to grant the type of relief sought by the Charity. The Minister submits that the express language in s. 168(2)(b) of the *Act* makes clear that the FCA has exclusive jurisdiction to order the Minister not to publish, or to delay publishing, a notice of revocation in the Gazette.

[37] Subparagraph 168(2)(b) of the *Act* states:

> [T]he Minister may, after the expiration of 30 days from the day of mailing of the notice, or after the expiration of such extended period from the day of mailing of the notice as the Federal Court of Appeal or a judge of that Court, on application made at any time before the determination of any appeal pursuant to subsection 172(3) from the giving of the notice, may fix or allow, publish a copy of the notice in the Canada Gazette, and on that publication of a copy of the notice, the registration is revoked.

[38] The vesting of exclusive jurisdiction in a statutory court, for example the FCA "requires clear and explicit statutory wording to that effect": See *Myers v. Canada (Attorney General)*, 2022 BCCA 160 at para. 29.

[39] To oust the inherent jurisdiction of the provincial superior courts, it is not sufficient for legislation to state what the statutory court is permitted to do. It must go further, stating explicitly that the statutory court has exclusive jurisdiction to do it.

[40] For example, s. 18 of the *Federal Courts Act*, R.S.C., 1985, c. F-7 states:

> **Extraordinary remedies, federal tribunals**
>
> **18 (1)** Subject to section 28, the Federal Court has exclusive original jurisdiction
>
> **(a)** to issue an injunction, writ of *certiorari*, writ of prohibition, writ of *mandamus* or writ of *quo warranto*, or grant declaratory relief, against any federal board, commission or other tribunal; and

> **(b)** to hear and determine any application or other proceeding for relief in the nature of relief contemplated by paragraph (a), including any proceeding brought against the Attorney General of Canada, to obtain relief against a federal board, commission or other tribunal.
>
> **Extraordinary remedies, members of Canadian Forces**
>
> **(2)** The Federal Court has exclusive original jurisdiction to hear and determine every application for a writ of *habeas corpus ad subjiciendum*, writ of *certiorari*, writ of prohibition or writ of *mandamus* in relation to any member of the Canadian Forces serving outside Canada.

[41] Here the statutory language unambiguously confers exclusive jurisdiction on the FCA in specified circumstances.

[42] This, the Minister submits, is exactly what subpara. 168(2)(b) contains: clear and explicit wording conferring on the FCA jurisdiction to stay publication of the Notice.

[43] The Minister relies on the decision of the FCA in *Jewish National Fund of Canada Inc. v. Minister of National Revenue*, 2025 FCA 110 wherein the Court states:

> [29] The NITR [Notice of intention to revoke] must be issued to the charity at least 30 days before it may be published. Revocation of charitable status is only effective on publication. Issuance of the NITR is thus a pre-condition to revocation. The decision to issue or confirm a NITR may be appealed, and any appeal must be to this Court. Once the NITR is issued, only this Court can order the Minister to stay publication and thereby stay revocation. Publication gives effect to the revocation that is the subject of the confirmed NITR. The confirmed NITR, in turn, may be challenged in an appeal.

[44] With respect, I disagree. Subparagraph 168(2)(b) of the *Act* sets out that the FCA may extend the period during which a notice of revocation cannot be published when issuance of a notice has been appealed. However, this section of the *Act* does not contain "clear and explicit statutory wording" to the effect that exclusive jurisdiction to delay publication is vested in the FCA in all circumstances, for example, where the decision to revoke a charity's registration is to be challenged in the superior court as *ultra vires* the Federal government.

[45] Given that it is the intention of the Charity to challenge the validity of the *Act*, as opposed to an assessment of taxes, I am satisfied that I have jurisdiction to decide whether it is appropriate to grant an injunction to stay publication of the Notice. See *Myers* at para. 43.

Test for an Interlocutory Injunction

[46] This Court has jurisdiction to grant interlocutory injunctive relief against the Crown in a constitutional case. Such jurisdiction should be used sparingly: *Snuneymuxw First Nation et al. v. British Columbia*, 2004 BCSC 205 at para. 69.

[47] The parties agree that the test for interlocutory injunctive relief is set out in *RJR-MacDonald v. Canada (Attorney General)*, [1994] 1 S.C.R. 311, 1994 CanLII 117 (S.C.C.) (hereinafter “RJR”). The party seeking an interlocutory injunction must establish that:

1. there is a serious issue to be tried;
2. irreparable harm would result if the injunction is not granted; and
3. the balance of convenience, considering all of the circumstances, favours granting the injunction.

Serious Issue to be Tried

[48] The threshold for whether there is a serious issue to be tried is a low one. If I am satisfied that the application is neither frivolous nor vexatious, I should proceed to consider the remainder of the test.

[49] The Charity intends to argue that s. 92(7) of the *Constitution Act* vests the exclusive power to make laws in relation to the "establishment, maintenance, and management of ... Charities" in the provinces. They intend to submit that, although s. 91(7) of the *Constitution Act* confers powers on the Federal government to regulate the taxation of charities, the creation of a comprehensive regulatory framework for charities under the *Act*, has effectively appropriated provincial jurisdiction to manage and maintain charities.

[50] The Minister acknowledges that there is a serious issue to be tried. I agree.

Irreparable Harm Would Result if the Injunction is Not Granted

[51] Irreparable means a harm that cannot be quantified in monetary terms or cannot be cured, for example by payment of damages: *RJR* at p. 341.

[52] I must avoid taking a narrow, technical view of irreparable harm. See: *Livent Inc., Through its Special Receiver and Manager Doroniuk v. Deloitte & Touche et al.*, 2016 ONCA 395 at para. 10. That being said, harm must be established on a balance of probabilities based on evidence. It cannot be inferred: *Universal Aide Society v. Canada (Minister of National Revenue)*, 2009 FCA 107 at para.17.

[53] It is usually the harm suffered by the applicant that must be considered, although this principle is modified, at least in respect of those dependent on a charity: *Glooscap Heritage Society v. Canada (National Revenue)*, 2012 FCA 255:

> [33] Finally, only harm suffered by the moving party qualifies under this branch of the test. As was said in *Manitoba (Attorney General) v. Metropolitan Stores (MTS) Ltd.*, 1987 CanLII 79 (SCC), [1987] 1 S.C.R. 110 at page 128, "[t]he second test consists in deciding whether the litigant who seeks the interlocutory injunction would, unless the injunction is granted, suffer irreparable harm." It is "the applicants' own interests" that fall to be considered under this branch of the test, not that of third parties: *RJR-MacDonald*, supra at page 341.
>
> [34] In cases such as this, a modest modification of this principle has been made. The interests of those who are dependent on the registered charity may also be considered under this branch of the test: *Holy Alpha and Omega Church of Toronto v. Attorney General of Canada*, 2009 FCA 265 at paragraph 17.

[54] The Charity submits that it will be irreparably harmed because when the notice is published revocation will take effect immediately. The Charity will cease to exist as a charity - irrespective of the merits of its petition.

[55] In *RJR*, the Supreme Court of Canada held that putting a party out of business constitutes irreparable harm. In *Muslim Association of Canada v. Attorney General of Canada*, 2022 ONSC 7284, Justice Vella confirmed that this also applies to charities:

> [22] In *RJR*, the Supreme Court expressly recognized at p. 341 that being put out of business, suffering permanent market loss or irrevocable damage to its business reputation all constitute examples of harm that is irreparable. **By analogy, these types of harms apply to a charitable organization like MAC.**
>
> [Emphasis added.]

[56] The evidence presented on the application also raises concerns that the revocation of the Charity's charitable registration could put in jeopardy sizeable donations to many organizations. For example, as summarized by the applicant:

> (i) Community House Damaris
>
> The Charity has pledged $35,000 to Community House Damaris ("CHD") for 2026. CHD operates two safe houses based in Athens, Greece, that provide long-term recovery for women and their children who have been or are at risk of sexual exploitation or trafficking.
>
> (ii) Global Aid Network ("GaiN") Canada, Water of Life initiative
>
> The Charity has pledged $725,000 to GAiN Canada's Water of Life Initiative. With Coram Deo's funding, GAiN Canada provides clean water wells in 50 remote villages in Benin, West Africa. These wells provide disease-free water to approximately 1,000 people per village (50,000 men, women, and children in total).
>
> (iii) Joseph Chung Scholarship Program
>
> The Charity runs and administers its own scholarship programs. One such scholarship is the Joseph Chung Scholarship.
>
> The Charity awards the scholarship annually to support hundreds of students who are in financial need. The scholarship program is designed to support students throughout their four-year bachelor's degree programs.
>
> Last year, 257 underprivileged students across Canada received over $600,000 in scholarships from the Charity. Additionally, 50 North Korean refugees studying theology have been awarded scholarships.
>
> In December 2025, Coram Deo informed 317 students who successfully applied for the scholarship that they have been selected.
>
> (iv) Tsad Kadima
>
> Tsad Kadima is a non-profit organization in Israel. It provides educational and rehabilitative services to children, adolescents and adults with cerebral palsy and complex disabilities.
>
> Tsad Kadima provides training to 100 adolescents and young adults with physical disabilities on an annual basis.

[57] I do not understand the Minister to challenge these facts. Rather, they argue that the law supports the conclusion that simply asserting a risk of impeding or reducing the ability to transfer funds to donees is not proof of irreparable harm. For example, in *Chedar Chabad v. Minister of National Revenue*, 2013 FCA 196, Justice Mainville stated:

> [25] In this regard, I note that this Court has repeatedly stated that the loss of the ability to issue tax receipts for gifts and the reduction in the ability of a charity to transfer funds to qualified donnees is not per se proof of irremediable harm: *Choson Kallah Fund of Toronto v. Minister of National Revenue*, 2008 FCA 311, 383 N.R. 196 at paras. 6 to 10. I agree. Charitable donations may be directed by donors to other charitable organizations, and the charitable work of an affected charitable organization may in many instances be assumed by another charity. Irreparable harm in the context of an application under paragraph 168(2)(b) of the Act requires more.

> [26] Addressing first the evidentiary issue raised by the respondent based on Gateway City Church v. Minister of National Revenue, above, that decision simply reiterates the well-known and long established principle that irreparable harm cannot be inferred, but must rather be established by clear and compelling evidence: *Imperial Chemical Industries PLC v. Apotex Inc. (C.A.)*, 1989 CanLII 9451 (FCA), [1990] 1 F.C. 221 at p. 228; *A. Lassonde Inc. v. Island Oasis Canada Inc. (C.A.)*, 2000 CanLII 16812 (FCA), [2001] 2 F.C. 568 at paras. 2, 19-20; *Haché v. Canada (Minister of Fisheries and Oceans)*, 2006 FCA 424 at para. 11; *Choson Kallah Fund of Toronto v. Minister of National Revenue*, above at para. 5.

[58] However, Justice Mainville goes on to note that each case turns on its own facts and the evidentiary record submitted to the court.

[59] Further, the Minister argues that the harms associated with the publication of the notice, are the ordinary statutory consequences of revocation, and therefore do not meet the test for irreparable harm. For example, in *Fortius Foundation v. Canada (National Revenue)*, 2022 FCA 176, the court stated:

> [31] Absent evidence of unique or specific harm or damage, irreparable harm does not encompass the ordinary consequences that flow from an entity losing its registered charity status (such as loss of tax-exempt status, ineligibility to issue donation receipts, and payment of a revocation tax pursuant to section 188 of the ITA). To accept the argument that a reduction in donations, for example, invariably satisfies the second branch of the *RJR-MacDonald* test in all circumstances would "effectively eliminate that element of the test in relation to each and every application made pursuant to paragraph 168(2)(b) of the ITA" (*Holy Alpha and Omega Church of Toronto v. Canada (Attorney General)*, 2009 FCA 265, [2010] 1 C.T.C. 161 at para. 22 (Holy Alpha)).

[60] However, I am satisfied based on the evidentiary record before me, that there is clear evidence that proves on a balance of probabilities that deregistration of the Charity will cause irreparable harm to donees, beyond those associated to the "ordinary consequences" of losing registered charity status.

[61] I am, furthermore, satisfied that publication of the Notice will irreparably harm the reputation of directors and senior management of the Charity. As stated by the applicant in their notice of application:

> 75. Upon revocation, the directors will become "ineligible individuals" for the purpose of the ITA's charity regime. Once the directors are ineligible individuals, the CRA can revoke the registration or suspend receipting privileges of other charities which the directors control or of which they are a board member.
>
> 76. For example, s. 149.1(4.1)(e) provides that the Minister may revoke the registration of a registered charity if an ineligible individual "controls or

> manages the charity, directly or indirectly, in any manner whatever." Section 149.1(25) provides that the Minister may refuse to register a charity if "an ineligible individual ... controls or manages the charity or association, directly or indirectly, in any manner whatever."

[62] The affidavit evidence from a director of the Charity establishes that he has devoted significant parts of his professional career to Canadian charities. The declaration of his “ineligibility”, arising from the deregistration of the Charity, would unquestionably impact his reputation, despite there being no evidence that he has done anything wrong.

[63] I note that there is some debate in the caselaw as to where in the analysis I should consider reputational harm to those associated with a charity. In *RJR*, impacts on others are to be considered at the third stage, balance of convenience. Further, in *Glooscap* at para. 47, the impact on the reputations of those associated with the charity by revocation of the charity’s registration were considered at the third stage.

[64] However, I am satisfied that those most closely associated with the Charity are effectively the Charity. Revocation of the registration of the Charity has the immediate consequence of making those that control or manage the Charity ineligible to manage other charities.

[65] I am satisfied that publication of the Notice will cause irreparable harm to at least one individual. As Justice Sharpe noted in his treatise on injunctions, harm that would "cause irrevocable damage to reputation or professional standing" is among the "typical cases in which irreparable harm is likely found." [Robert J. Sharpe, Injunctions and Specific Performance (looseleaf) Toronto: Thomson Reuters, 2017 (looseleaf updated November 2017) at para. 2:7.30 ("Injunctions and Specific Performance").]

[66] Furthermore, I do not accept that if the Charity is ultimately successful, the Minister’s practice to publish an *erratum* in the Gazette re-instating the Charity’s registered status will be sufficient to remedy the damage to the director’s reputation.

The Balance of Convenience

[67] This branch of the test requires that I assess which party will suffer the greater harm from the granting or refusal of an interlocutory injunction, pending a decision on the merits of the petition.

[68] I must consider potential impacts not only to the Charity, but also to the public interest. As stated in *Manitoba Federation of Labour et al. v. The Government of Manitoba*, 2018 MBQB 125 at para. 154:

> Although the facts of these cases are different, they make it clear that interlocutory injunctions or stays are rarely granted in constitutional cases because it is assumed that laws enacted by democratically elected legislatures are directed to the common good and serve a valid public purpose.

[69] I accept unreservedly that there is a significant public interest in the proper oversight and enforcement of the rules applicable to charities. The respondent clearly has a statutory responsibility to protect the public interest by ensuring charities comply with their statutory obligations.

[70] In the context of an application to the FCA for an extension of the period during which a notice of revocation cannot be published, it has been held that the Minister's allegations of a charity's wrongdoing are supported on a *prima facie* basis by the conclusions of the CRA's audit [*Glooscap* at para. 51].

[71] I am prepared to accept that the conclusions of the CRA audit of the Charity support, *prima facie*, the Minister's allegations of serious non-compliance with the *Act* by the Charity. Considering, the balance of convenience this weighs heavily in favour of not granting injunctive relief.

[72] That said, the Minister did not provide the Notice until almost 5 months after the results of the audit were shared with the Charity. In other words, concerns about the noted non-compliance by the Charity were not of such a magnitude, or so significantly contrary to the public interest, that the notice of revocation was sent immediately.

[73] I also note that the allegations against the Charity do not involve any evidence that taxable donations have been misappropriated or lost to non-charitable purposes. While I accept that a charity making non-arms-length loans is

a serious misuse of charitable funds, in this case the loans have been repaid to the Charity with interest.

[74] On the evidence presented, I cannot conclude that there is presently any ongoing risk to the public interest.

[75] I am satisfied that the balance of convenience favours the granting of an interlocutory injunction for a short period of time to permit the Charity to file its petition. It is clear that the Charity will suffer greater harm from refusing an injunction than the public interest will be harmed by the granting of an injunction.

[76] Once the petition is filed, the Charity can apply to extend the injunction. At that time, the balance of competing interests can occur with full knowledge of the seriousness of the issue to be tried, as well as a timeline for the hearing of the petition.

Conclusion

[77] I am guided by the words of Justice Groberman in *Snuneymuxw*:

> [72] The jurisdiction of the court, in appropriate cases, to interfere in legislative and executive decisions that are under challenge should not be too hastily exercised. The courts have a supervisory role to play, and should be wary of usurping legislative and executive roles and effectively governing by interlocutory order.
>
> [73] In the case at bar, the injunction that I have indicated I will grant is a very limited one. It does not seriously interfere with governance.

[78] The injunction I have ordered, restraining the Minister from publishing the Notice in the Gazette for 30 days, does not seriously interfere with governance. On the other hand, it provides the Charity with the time it needs to prepare and file a petition in which it intends to argue that the decision to revoke the charitable status of Coram Deo Foundation is *ultra vires* the Federal government.

[79] Without an injunction, the Notice could have been filed as soon as January 24, 2026. Publication of the Notice would have immediate impacts on the reputations of people who work at the Charity that may be irreparable.

[80] On the other hand, I am satisfied that my order enjoining the Minister from publishing the Notice will not risk the public interest. There is no evidence that the

Charity is currently being mismanaged, such that the Charity's funds are being misappropriated or otherwise being used for non-charitable purposes.

"The Honourable Justice Fowler"