
CHARITY LAW IN CANADA:

An Annotated Bibliography
of Selected Web Resources
2nd Edition

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2nd Edition

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<http://www.law-nonprofit.org/bib/char-bib.doc>

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Introduction

PURPOSE

The purpose of this bibliography is to draw together various web resources about charity law and regulation in Canada. The bibliography was originally published in 2004 as part of the Canada Revenue Agency's Engagement Strategy which endeavoured to improve the confidence of both the public and the charitable sector in the way the sector is regulated. The second edition has been revised as part of the Canada Revenue Agency's Enhancing Voluntary Compliance Project. 92 new entries have been added to the bibliography.

The second edition of the bibliography presents updated and new resources, and focuses on ten topic areas as they relate to charity law in Canada. Specifically, three topic areas of focus relating to the Enhancing Voluntary Compliance Project are: books and records, fundraising, and receipting.

The bibliography identifies existing web resources that provide information about the law governing charities in Canada at both the federal and provincial levels. It identifies the key Canadian agencies that use the web to provide information about charity law and regulation. The second edition reflects the growth in variety and availability of online resources regarding charity and non-profit law from 2004 to 2008.

THE CONTEXT OF CHARITY LAW IN CANADA

Provinces in Canada have jurisdiction over charities and every province has legislation affecting charities. The responsibility for overseeing charities and dealing with issues that arise relating to the operation of charities or gifts to charities rests with the Attorney-General in each province.¹

The Canada Revenue Agency (CRA) however, decides whether an organization will be registered for Federal Income Tax Act purposes and can therefore issue charitable tax

¹ Drache, Arthur. (2004). *The English Charity Commission Concept in the Canadian Context*. Retrieved March 27, 2008 from http://www.drache.com/documents/articles/The_English_Charity_Commission_Concept_in_the_Canadian_Context_76.pdf

receipts. An organization can run on a non-profit basis without registering as a Registered Charity with the CRA – it need only follow the applicable provincial legislation.

ORGANIZATION AND CONTENTS

The bibliography is organized into four main sections:

1. Key Websites: The first section lists the websites of those government departments, sector participants and public legal education organizations that provide a significant amount of electronic information about charity law. These websites reflect what could be considered some of the best charity and non-profit law resources in Canada.

2. Government Resources: The second section contains an annotated list of selected provincial and federal government resources, organized geographically from west to east. The section includes websites containing the primary legislation related to non-profit and charity regulation for each province. However, in each province there are sections within other Acts that may be applicable to a particular charity, depending upon its mandate. For instance, in Ontario, the *Donation of Food Act* may be relevant to some charities. ***Not all these specific Acts have been included.***

3. Major Topic Lists: The third section contains 10 different topic areas (including the three major areas of focus for the Enhancing Voluntary Compliance project). These topics focus on charity law in Canada in the following specific subject areas:

- Books & Records
- Donor Information
- Fundraising
- Governance
- Incorporation / Dissolution
- Legislation
- Privacy
- Receipting
- Taxation
- Volunteers

4. Alphabetical List: The fourth section contains the complete bibliographical list of websites and documents considered to be the major sources of information as of the date of this bibliography. This list is arranged alphabetically by author or organization. Each citation includes an abstract describing the web resource. The resources have been developed by a wide range of organizations and agencies,

including federal and provincial governments, non-profit organizations, and private firms.

ONLINE DATABASE

The online version of this second edition has a newly created database complete with search capabilities and improved access to the major topic lists. The online records also enable the user to scan for specific types of information by way of icon markers. These icons will be placed beside certain citations to indicate the following characteristics of the record:

- Audio / podcasts
- Canada Revenue Agency materials
- Forum / discussion groups
- Full text
- Government materials
- Law / accounting firm materials
- Laws
- Research / academic papers
- Tipsheets / newsletters / RSS feeds
- Books / Book excerpts

SELECTION PARAMETERS

The bibliography contains a selective, not exhaustive list of resources, including:

- i. Resources available in full-text on the web
- ii. Resources in several formats (academic papers, committee reports, newsletters, websites, FAQs, short texts, and commentaries) and
- iii. For the second edition of the bibliography, the parameters were expanded to include other formats of information including podcasts and PowerPoint presentations.

Items included are:

- i. Related to charities and the law in Canada
- ii. Canadian
- iii. Developed by reputable, authoritative authors or organizations,
- iv. Currently up-to-date, or contained a clear date as to when it was created,
- v. Accessible and reasonably easy to locate, and

- vi. Reasonably easy to navigate and to find information.

Since 2004, there have been a growing number of consumer protection materials that focus on charitable donations and donor awareness. Some of the major resources have been identified for this bibliography but the bibliography does not present a complete or exhaustive list of these types of resources.

Where possible, the annotations for the resources have been drawn directly from the site.

OBSERVATIONS AND FINDINGS

Since the original bibliography was published in 2004, there have been a number of improvements to the online resources available. Ten observations can be made about the electronic resources related to charity law and regulation that are available to the public and sector participants.

1. Electronic resources remain difficult to locate.

Although in some instances the resources were easier to find, electronic resources still remain difficult for the average user to find on the internet. The search for web resources was once again conducted by trained library technicians under the direction of, and assisted by, a professional librarian. All are highly proficient in web searching. Despite their expertise, they found it difficult to locate some web resources.

Initial searches were conducted using common search strategies and terminology that might be used by members of the public on popular search engines (e.g. Google, Yahoo, or using government sites). This type of search was not highly productive. Although some key resources could be found this way, many were missed. Provincial and federal government site search tools were usually unresponsive to standard search techniques, provided no "search tips" and were found to be inefficient, yielding too many irrelevant results while at the same time often missing key resources..

Follow-up searches were done using advanced search strategies such as those that might be used by librarians and other professionals. There were still difficulties in finding materials, and in feeling comfortable that all relevant sources had been located. Specifically, it was determined that jurisdiction was a critical component in a search as most of the first search results were actually from the United Kingdom or Australia instead of Canada.

Key materials are scattered and sometimes difficult to find. Logical search techniques did not produce quality results. While there has been no single source where Canadians might start their search, this bibliography and its corresponding online database acts as a good starting point for access to suitable web resources about charity law in Canada.

2. There are still wide variations in the approach that is taken to organizing information about charity law.

The lack of consistency in the approach to organizing information from province to province, both in how websites are used to convey information and in how charities are handled within the administrative structure poses a significant challenge for members of the public and the sector in locating information. Just because an organization uses the word “charitable” to describe itself and what it does, does not necessarily mean that the organization is a Registered Charity as defined under the *Income Tax Act*.

It is very difficult to know where to look for information about charities on a particular provincial government website. For example, in Ontario some information is found on the Attorney General website in the section related to the Office of the Public Guardian and Trustee; in Alberta, similar information is found under Service Alberta; in British Columbia, under Corporate Registry; and in Québec, under Revenu Québec. Even within a particular government website, inconsistencies appeared in the organization of information related to charity law. For example in Prince Edward Island, the *Charitable Act* applies to non-profits other than organizations that are Registered Charities under the *Income Tax Act (ITA)*.

Every province has a different manner of naming the legislation applicable to charities. For example, Alberta has the *Charitable Fund-raising Act* while Ontario has the *Charities Accounting Act* covering the same information. Although this is understandable in a federal system, it creates barriers for people searching for the legislation relevant to their particular province. Most provincial legislation uses the terms “charity” and “charitable” to refer to non-profit work in general and charitable works at an informal level. This does not mean that an organization is a Registered Charity for the purposes of the *ITA* and the *CRA*.

No province has succeeded in drawing together all relevant information in one location. For example, in Ontario there is information concerning charity regulation within the following provincial and federal acts²:

- *Charitable Gifts Act*
- *Charities Accounting Act*

² Hoffstein, M. E., Carter, T. S., & Parachin, A. (Eds.) (2003). *Charities law, 2003/2004 Edition*. Butterworths Canada Ltd.

- *Trustee Act*
- *Corporations Act of Ontario*
- *Donation of Food Act*
- *Hospitals and Charitable Institutions Inquiries Act*
- *Religious Organizations' Lands Act*
- *University Foundations Act*
- *Canada Corporations Act*
- *Cultural Property Export and Import Act*
- *Charities Registration (Security Information) Act*
- *Canada-United States Tax Convention Act, 1984*
- *Income Tax Act (Canada)*

3. While somewhat improved, electronic resources on applicable provincial law and regulation remain scarce and inconsistent.

While some good quality resources related to provincial laws and regulation are available on the web and while there have been improvements since the first edition of the bibliography, many provincial resources are still scarce and not easily located. Where available, most of the provincial resources about charity law and regulation come directly from provincial governments and are often integrated with more general non-profit information pages. Although each province has relevant legislation online, it is difficult to determine how to find the appropriate acts and regulations or to know what name to search under. Many provincial government pages for charity information refer directly back to the federal CRA charities page. Where information is available, it is often scattered through a variety of locations on the site.

Resources providing “how-to” information or online forms and instructions are somewhat more available from provincial government sites since the 2004 edition. British Columbia provides an online information package for registering non-profit entities, but it is buried within a larger corporate registry package, and does not show up on a search for “charities” or “charity”. Ontario provides a useful and quite complete online handbook for non-profit incorporation. In 2004, it was found under “Other Services” of the Public Guardian and Trustee, which is found under Family Justice section of the Attorney General’s webpage. Today, the handbook is easily found in the “Charities” section directly from the Attorney General’s home page.

Québec has extensive resources but they are situated in a variety of locations and are somewhat difficult to find. Saskatchewan Justice has a number of worthwhile web pages related to charities found under the section on corporations and business regulation. Alberta has wide variety and quality of resources specifically related to charity law and regulation and organized in a user-friendly manner on the Service Alberta webpage. Greatly improved from 2004 is the Corporate Affairs Registry for Service New Brunswick. This redesigned website provides

helpful tabs of information for the user on a variety of items including guides & kits, and FAQs.

4. Electronic resources on applicable federal law and regulation have improved.

The Canada Revenue Agency registers qualifying organizations as charities, provides technical advice to the sector about operating a charity, and handles audit and compliance activities. These activities all benefit from the agency's greatly improved "Charities and Giving" website with easy-to-access topic sections, checklists for charities, information for donors, and a glossary of terms.

While the librarians in 2004 could find no attempts to address accessibility issues, CRA now offers many of their pages and resources in a variety of accessible formats including, large print, Braille, e-text and audio.

5. There have been some improvements to the available public sources of electronic information about charity law and regulation.

The primary sources of information for both the public and the sector remain the federal government, the sector itself, and private law firms. There still appears to be very little work done with respect to charity law by the major public legal education organizations in Canada. Aside from the Legal Resource Centre of Alberta Ltd., only three other Canadian public legal education organizations have been included in this bibliography. The Legal Information Society of Nova Scotia (LISNS) has developed an annotated version of the "T3010A: Charitable Information Return" and associated forms. They worked with the Public Legal Information Association of Newfoundland and Labrador (PLIAN) to create a presentation package introducing this to Registered Charities and together with PLIAN, the Public Legal Education and Information Society of New Brunswick (PLIESNB) and the Community Legal Information Association of Prince Edward Island (CLIA), held a series of information sessions throughout the Atlantic Region.

Another new online resource is The Charities File: Training and Resources to Complete the T3010A. This joint project of the Canadian Federation of Voluntary Sector Networks and the Centre for Voluntary Sector Research and Development was developed to enhance knowledge among the sector participants, and help them meet the current requirements for filing, and also prepare for any future changes in the way returns are submitted to the Government of Canada.

6. Searching for electronic information is complex because a wide variety of terminology continues to be used to describe the charitable sector.

The minimal quality of the search functions found in 2004 on several sites meant that any inconsistency in terminology created unreliable search results. This problem has not lessened in the second edition of the bibliography. For instance,

a search using “charities” instead of “charity” or “record-keeping” instead of “recordkeeping” produces quite different results. Even greater inconsistencies appear if the user chooses to search for charity law by using the terms “non-profit”, “nonprofit”, or “not-for-profit”.

With the new focus areas of the second edition, this problem with terminology intensified. In fact, the library professionals working on the bibliography sometimes had to go to various professional institutes (accounting, law) in order to determine what terminology to use when searching especially for resources about fundraising or books and records.

7. Standards for website URLs would alleviate issues with broken and inconsistent links (link rot) as well as unwieldy website addresses.

The challenge of “link rot” (hypertexted links that connect to web pages that have been removed or had their URLs changed) is a growing and frustrating problem on the internet. With the half-life of web pages now averaging two years, the public's access to legal and government information is compromised.³

While updating the second edition of this bibliography, it became apparent that link rot is alive and well on almost every government website. If and when websites are re-organized, governments and organizations need to ensure that the old web address is redirected to the same information or at the very least to a relevant and stable “root” page. A re-direction to the home page of the agency or department is usually not sufficient to locate information buried within a site.

It would also greatly improve the public's access to information if URLs were simplified and less unwieldy in length and complicated. For instance, avoiding spaces in the URL address or inserting an underscore would eliminate the “%20” symbols that clutter many URLs. For some sites, care taken during the design process could reduce the need for long strings of numbers and symbols in URL structure.

8. Provincial associations of volunteer organizations are reaching to the charity and non-profit sector with information and workshops.

Provincial volunteer associations, such as Volunteer B.C. and ECVO / CCVO in Edmonton and Calgary, are more actively connecting charity and non-profit organizations with resources, information and workshops, particularly on such topics as governance issues and the filing of T3010A returns.

³ Tjaden, Ted. *Linkrot and Legal Research*. Retrieved March 20, 2008 from the Slaw.ca website: <http://www.slaw.ca/2005/08/03/linkrot-and-legal-research>

9. There are an increasing number of high quality resources being designed for the public.

Quality resources designed for the public do exist, depending on the definition of “public”. There are an increasing number of resources created for the sector. And there are also a growing number of brochures and tipsheets written in plain language for the general public (primarily around donor awareness and consumer protection.)

Some of these quality resources include the Canada Revenue Agency Newsletters, the Not-for-Profit law column in *LawNow* magazine, the Not-for-Profit and Charity Law website, Imagine Canada, The Charities File and Charity Village. Our searchers found no navigational guides or aids for users who want to search charity law online.

While it was difficult to find resources in the 2004 bibliography about the law as it relates to fundraising, a number of resources from organizations (like Imagine Canada, and the Volunteer Sector Initiative) have been included in the 2008 edition as they now provide significant information about fundraising law.

There is a lack of resources in languages other than English and French.

10. An increased use of Web 2.0 technologies (i.e. podcasts, RSS feeds) is improving access to information for the public.

The second edition of the bibliography reflects the growing number of new technologies in use for the provision of legal information for the public and for the charity and non-profit sector.

These technologies include the use of new formats like audio and podcasts. Increasingly, organization and government websites are using RSS feeds (Rich Site Summary or Really Simple Syndication), a tool which easily posts updates to website users. Sector organizations often use a weekly email newsletter to inform the public and the sector about the latest charity and non-profit news and resources, e.g. “Village Vibes” from Charity Village.

Key Websites

GOVERNMENT

Service Alberta. Charitable Organizations

http://www.servicealberta.gov.ab.ca/Charitable_Organizations.cfm

Canada Business. Business Start-Up Assistant. *Not-for-Profit*

<http://bsa.cbasc.org/gol/bsa/site.nsf/en/su06561.html>

Canada Customs and Revenue Agency. Charities Directorate

<http://www.cra-arc.gc.ca/tax/charities/menu-e.html>

Industry Canada. Not-for-Profit Organizations

http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02145e.html

Manitoba. Ministry of Finance. Consumer and Corporate Affairs

<http://www.gov.mb.ca/finance/cca/index.html>

Ontario. Ministry of the Attorney General. Office of the Public Guardian and Trustee

<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/>

Revenu Québec

<http://www.revenu.gouv.qc.ca/eng/ministere/index.asp>

Saskatchewan Justice. Corporations Branch. *Forming a Non-profit Corporation*

<http://www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation>

SECTOR

CharityVillage

<http://www.charityvillage.com/cv/main.asp>

Nonprofit Library Commons

<http://nonprofitscan.imaginecanada.ca/en/home>

Imagine Canada

<http://www.imaginecanada.ca>

Voluntary Sector Initiative

<http://www.vsi-isbc.org/eng/index.cfm>

Voluntary Sector Forum

http://www.vsf-fsbc.ca/eng/about_us/index.cfm

PUBLIC LEGAL EDUCATION

Legal Information Society of Nova Scotia (LISNS)

<http://www.legalinfo.org/index.php>

Legal Resource Centre. *Not-for-Profit and Charity Law*

<http://www.law-nonprofit.org>

Public Legal Education and Information Service of New Brunswick (PLEIS)

<http://www.legal-info-legale.nb.ca/main.asp>

Public Legal Education Association of Saskatchewan, Inc. (PLEA)

<http://www.plea.org>

Government Resources

PROVINCIAL RESOURCES

British Columbia

British Columbia Ministry of Finance. Corporate Registry. *Corporate Registry Information Packages: Society Act*. Retrieved February 27, 2008 from <http://www.fin.gov.bc.ca/registries/corppg/crsocieties.htm>
The Corporate Registry provides the legal framework and files documents for the incorporation, registration, maintenance and dissolution of companies, societies and cooperatives doing business or active in British Columbia. This information is made available to the public. The Corporate and Personal Property Registries facilitate and support commerce in the province by providing the mechanism to register and deliver information in a cost-effective manner, including: creating and registering business and not-for-profit entities; registering and securing personal property interests; and registering ownership and location of manufactured homes.

British Columbia. Ministry of Public Safety and Solicitor General. *Gaming Information and Services: Licences*. Retrieved March 28, 2008 from <http://www.pssg.gov.bc.ca/gaming/licences/index.htm>

The Gaming Policy and Enforcement Branch regulates all gaming in British Columbia, ensures the integrity of gaming industry companies, people and equipment, and investigates allegations of wrongdoing. Most gaming in B.C. requires a licence. This webpage explains eligibility, determining the correct type of licence for your event, and application procedures. There is also a link to the appropriate forms.

Government of British Columbia. *Charitable Purposes Preservation Act, SBC 2004, c.59*. As of March 28, 2008, not available publicly online.

This Act is intended to ensure a balance between the interests of donors and charities, and the interests of those to whom a charitable organization is indebted or liable. It was declared in force on March 8, 2007 through Regulation 51/2007. Current legislation can be found in public and courthouse libraries. Non-subscription online access is not always up-to-date but can be searched at <http://www.qp.gov.bc.ca/statreg/>

Government of British Columbia. *Society Act, RSBC 1996, c.433*. Retrieved February 28, 2008 from http://www.qp.gov.bc.ca/statreg/stat/S/96433_01.htm

Alberta

Alberta Gaming and Liquor Commission. Gaming for Charities. Retrieved March 13, 2008 from <http://www.aglc.gov.ab.ca/charitiesandnonprofit/default.asp>

Alberta has adopted the charitable gaming model for casinos, bingo, raffles and pull tickets. These gaming activities may only occur when eligible charitable or religious groups apply for and receive licenses to conduct the gaming activities. This webpage provides information about licensing eligibility, use of gaming proceeds and financial reporting. There is also information about the GAIN training program which helps volunteers gain a better understanding of the responsibilities and requirements of a gaming license.

Government of Alberta. *Charitable Fund-raising Act*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/C09.CFM>

Government of Alberta. *Charitable Fund-raising Regulations*. Retrieved February 28, 2008 from http://www.qp.gov.ab.ca/documents/regs/2000_108.cfm

Government of Alberta. *Societies Act and Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/S14.CFM>

Service Alberta. *Charitable Organizations*. Retrieved February 28, 2008 from http://www.servicealberta.gov.ab.ca/Charitable_Organizations.cfm

This page from the Service Alberta website acts as a portal to useful links and the *Charitable Fund-raising Act*; to information on how to register a charity or non-profit; and other links of interest regarding charitable organizations, non-profit companies, societies and religious societies.

Service Alberta. (2007, February). *Consumer Tipsheet: Charitable Organizations that Solicit Donations*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/1012.cfm>

This tipsheet covers information that must be provided during a solicitation, maintaining records of contributions, and preparing financial statements. Also available as a printable PDF (2 p.)

Service Alberta. (2007, March). *Consumer Tipsheet: Charitable Fundraising*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/1011.cfm>

This tipsheet covers when the *Charitable Fund-raising Act* does and does not apply; general rules for fundraising; standards of practice; when and how a charity must register; using a fund-raising business; record requirements; and information for donors. Also available as a printable PDF (8 p.)

Service Alberta. *Dissolve or Revive a Legal Entity*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/707.cfm>

This webpage describes what types of organizations may dissolve voluntarily and the circumstances under which they may be struck off of the corporate registry records. Follow links on the side menu for detailed information about how to dissolve or revive an organization.

Service Alberta. *Giving to Charity: Information for Donors in Alberta*. Retrieved March 27, 2008 from <http://www.servicealberta.gov.ab.ca/pdf/charities/giving.pdf>

This 3-fold brochure informs donors about what information must be provided by fundraising businesses or charitable organizations, suggests tips for donating wisely and explains what to be aware of when buying a product in support of a charitable organization.

Service Alberta. *How to Incorporate: Non-profit Companies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/714.cfm>

This webpage explains the nature of non-profit companies including names, structure and operating rules and provides information about where to go to incorporate as well as links to the forms and fee schedules.

Service Alberta. *How to Incorporate: Societies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/716.cfm>

This webpage explains the nature of societies including names, structure, and handling internal disputes. It also provides information about where to send the documents to incorporate as well as links to the forms and fee schedules.

Service Alberta. *How to Register a Charitable Organization*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/661.cfm>

This webpage provides answers to questions regarding registration of a charitable organization under the Charitable Fundraising Act in Alberta as well as access to the relevant legislation.

Service Alberta. *Obligations and Responsibilities After Incorporation or Registration*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/718.cfm>

This webpage describes the legislation governing the ongoing operation of businesses, non-profit organizations and societies in Alberta. It explains the Annual Returns and Change Notices that must be filed with the Corporate Registry.

Saskatchewan

Government of Saskatchewan. *The Charitable Fund-raising Businesses Act*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Statutes/Statutes/c6-2.pdf>

Government of Saskatchewan. *The Charitable Fund-raising Businesses Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Regulations/Regulations/c6-2r1.pdf>

Saskatchewan Liquor and Gaming Authority. *Charitable Gaming Licensing: Application Process*. Retrieved March 28, 2008 from <http://www.slga.gov.sk.ca/x3582.xml>

The Saskatchewan Liquor and Gaming Authority (SLGA) is a Treasury Board Crown Corporation responsible for the distribution, control and regulation of liquor and most gaming across the province. This webpage provides links for information on eligibility and types of licences, and for various forms.

Saskatchewan Justice. *The Non-profit Corporations Act, 1995*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/Non-profit-Corporations-Act-1995>

This government webpage provides a summary of and links to the *Non-profit Corporations Act*, as well as a link to the Corporations Branch page which has information about forming a non-profit corporation and a links to the required forms.

Saskatchewan Justice. *The Non-profit Corporations Amendment Act, 2005*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/Non-profit-Corporations-Amendment-Act-2005>

This government webpage summarizes the amendments made to both the *Non-profit Corporations Act 1995*, and the associated Regulations.

Saskatchewan Justice. (2006). *The Non-profit Corporations Act, 1995 Incorporation Kit*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/Default.aspx?DN=ad32d24f-332f-4b93-9e8f-9ec7949e3a09>

This kit is in PDF format. The kit is divided into four sections: frequently asked questions and answers; general instructions; completing your incorporation forms; and additional information relating to the *Non-profit Corporations Act*.

Saskatchewan Justice. Consumer Protection Branch. *Charitable Fund-raising Businesses*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/charitable-fundraising-Businesses>
Government webpage providing information regarding and links to the *Charitable Fund-raising Business Act* and Regulations, as well as access to the Charitable Fund-raising Businesses Licensing Kit. It also explains what information must be provided to potential donors when soliciting a donation.

Saskatchewan Justice. Corporations Branch. *After incorporation: filing annual returns and financial statements*. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/After-incorporation-filing-annual-returns-and-financial-statements>

This webpage explains the requirements for annual returns and financial statements and provides a link to sample financial statements.

Saskatchewan Justice. Corporations Branch. *Audit Requirements*. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/Default.aspx?DN=198fb883-c338-43a7-b70f-dfecbdaa67a4>

This document describes the audit requirements for both charitable and membership non-profit corporations, and lists the required qualifications of an auditor.

Saskatchewan Justice. Corporations Branch. *Forming a non-profit corporation*. Retrieved February 28, 2008 from <http://www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation>

This government webpage provides information about the incorporation process, filing annual returns and financial statements, and frequently asked questions.

Manitoba

Government of Manitoba. *The Charities Endorsement Act*. Retrieved March 4, 2008 from the Manitoba Queen's Printer website: <http://web2.gov.mb.ca/laws/statutes/ccsm/c060e.php>

The Act came into force in 1956 and was last amended in 1996 to address the City of Winnipeg, Civic Charities Board which was done away with at that time. It regulates the granting of authorization to solicit funds or sell items province-wide for a charitable purpose by charitable organizations or by other agencies. In the

granting of the authorization, the use of promotional agencies, the period and the type of solicitations are also regulated.

Government of Manitoba. *Corporations Act*. Retrieved March 4, 2008 from <http://web2.gov.mb.ca/laws/statutes/ccsm/c225e.php>

Manitoba. Companies Office. (2007, Oct.). *How Can a New Non Profit Organization Register with the Companies Office?* Retrieved March 25, 2008 from http://companiesoffice.gov.mb.ca/notices/non_profit.pdf

This document provides background information about incorporating a non-profit organization in Manitoba including advantages/disadvantages, general information about incorporation, the alternative option of filing a name under The Corporations Act of Manitoba, and applying for authorization to engage in fundraising activity within Manitoba. It includes a link to forms and instructions. (3 pages - PDF)

Manitoba Gaming Control Commission. *MGCC Charitable Gaming Licences*. Retrieved March 25, 2008 from http://www.mgcc.mb.ca/charitable_gaming.html

This webpage provides information for charities about all types of gaming in Manitoba. It answers questions about who needs a licence, how to apply and how long it takes to get a licence. Other section titles include Licence Applications, Terms and Conditions, Financial Report Forms, Appeals and FAQ's.

Manitoba Ministry of Finance. Consumers' Bureau. *Tips for Charitable Giving*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/finance/cca/consumb/pdf/Tips4CharitbGvng.pdf>

The Consumers' Bureau administers consumer protection legislation for the province of Manitoba including the *Charities Endorsement Act*. They provide this tipsheet for donors listing ways to ensure that the fundraising is legitimate, and providing contact information for the Bureau. (1 page English, 1 page French - PDF)

Manitoba Ministry of Finance. Taxation Division. (2000, June). *The Retail Sales Tax Act: Charitable & Non-Profit Organization Fund Raising Activities*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/finance/taxation/bulletins/024.pdf>

This bulletin, created by the Manitoba Finance, Taxation Division outlines the Retail Sales Tax (RST) application on goods sold by charitable and non-profit organizations in Manitoba.

Manitoba Seniors and Healthy Aging Directorate. *Protect Yourself: a guide to protecting seniors from theft and financial loss*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/shas/protectyourself/engpro.pdf>

This one-page pamphlet provides information for Manitoba seniors about protecting oneself from charity scams.

Ontario

Alcohol and Gaming Commission of Ontario. *Gaming and Lotteries*. Retrieved March 28, 2008 from <http://www.agco.on.ca/en/c.gaming/c.gaming.html>

"This section of our site is dedicated to detailed gaming-related registration and charity licensing information — use it to access and download all current charitable lottery licensing applications and gaming registration applications." This site is also available in French
Government of Ontario. *Charitable Gifts Act*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c08_e.htm

Government of Ontario. *Charities Accounting Act, R.S.O. 1990, c. C.10*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c10_e.htm

Government of Ontario. *Charitable Institutions Act - R.R.O. 1990, Reg. 69*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c09_e.htm

Government of Ontario. *Corporations Act, R.S.O. 1990, c. C.38*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c38_e.htm

Portions of the [Corporations Tax Act](#) and the [Corporations Information Act](#) also apply to charities and non-profits in Ontario.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Charities*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

The Office of the Public Guardian and Trustee (OPGT) plays a role in protecting the public interest in charitable property. This webpage gives basic information to people who use, run, or donate to charities. Learn more about: how to make sure your donations are being used wisely; how to make a complaint about possible misuse of charitable property; how to establish a charitable not-for-profit corporation, and the duties and responsibilities for directors or trustees of charities.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Duties, Responsibilities and Powers of Directors and Trustees of Charities*.

Retrieved March 17, 2008 from

<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet3.asp>

This webpage from the Office of the Public Guardian and Trustee describes the roles and responsibilities of Directors who manage charitable corporations; and Trustees who manage unincorporated charities and trusts. Directors and trustees have full responsibility for the administration and management of charities and must always ensure compliance with all laws.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Incorporating a Charity using Pre-Approved Objects*. Retrieved March 17, 2008 from

<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.asp>

This Bulletin is intended to explain when and how to apply directly to Companies and Personal Property Security Branch using the pre-approved objects. For more detailed information on the incorporation of charities generally, please see the Not-for-Profit Incorporator's Handbook.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/default.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. This Handbook has been prepared jointly by the Companies Branch of the Ministry of Consumer and Business Services and the Office of the Public Guardian and Trustee for Ontario, Charitable Property Division.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook - Charities*. Retrieved March 17, 2008 from

<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/charities.asp>

This document from the Not for Profit Incorporator's Handbook provides information for charity organizations including: incorporating a charity; applying for Letters Patent; amalgamation; and registering with Revenue Canada. Section 6.1 deals with Incorporating a Charity and Section 6.6.2 deals with Dissolution of a Charity and Surrender of the Charter.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook – Corporate Maintenance*. Retrieved March 17, 2008 from

<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/corpmaintain.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 5-17 of the Handbook deals with Dissolution – Surrender of the Charter. Part 5.4 of the Handbook deals with Reporting Requirements, while part 5.6 deals with Additional Reporting Requirements and part 5.8 deals with Record Keeping Requirements.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook – Incorporation*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/incorp.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 3 of the Handbook deals with Incorporation.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook – Organization and Start Up*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/organdstartup.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 4.2 of the Handbook deals with Initial Reporting Requirements.

Québec

Government of Québec. *An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, R.S.Q., chapter P-45*. Retrieved March 17, 2008 from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/P_45/P45_A.html

Government of Québec. *An Act respecting assistance for the development of cooperatives and non-profit legal persons*. Retrieved March 17, 2008 from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/A_12_1/A12_1_A.html

Québec Registraire des entreprises. *Creating a Non-profit Corporation or Organization*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/demarrer/constituer_pmsbl

This government website is available in French and English. The site provides information about how to create a non-profit organization in Québec. The information includes forms to fill out; processing the application; and a guide to creating a non-profit corporation.

Québec Registraire des entreprises. *Creating a Non-profit Legal Person*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/demarrer/constituer_pmsbl

The information included in this guide will help organizations fulfill the procedures required to incorporate a non-profit legal person as outlined in Part III of the Companies Act. This is a translation of the Guide *Comment constituer une personne morale sans but lucrative*. (PDF – 31 pages.)

Québec Registraire des entreprises. *Dissolution of a company or non-profit corporation*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/modifier/liquider_dissoudre/default.aspx

This government website is available in French and English. The site provides information about the dissolution of a company or a non-profit corporation in Québec. The information includes forms to fill out; and submitting and processing your application.

Québec Registraire des entreprises. *Legal Obligations Stemming from Registration*. Retrieved March 18, 2008 from http://www.registreentreprises.gouv.qc.ca/en/a_propos/registre/obligations_legales.aspx

This government website is available in French and English. The site provides information about how enterprises registered with the enterprise register must update their registration information every year by producing an Annual Declaration or Information return before the filing deadline. This obligation takes effect the year after the enterprise is first registered. Declarations filed beyond the filing deadline must also be accompanied by the fee specified by regulation, as prescribed by the *Act respecting the legal publicity of sole proprietorships, partnerships and legal persons*.

Revenu Québec. *Charity or non-profit organization?* Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/ministere/centre_information/nf/nf2004/in-136_66/osbl.asp

This bulletin from Revenu Québec explains how under the GST and QST systems, specific rules apply to whether an organization is a charity or a non-profit. The bulletin is available in French or in English.

Revenu Québec. *The QST and the GST/HST: How They Apply to Charities*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/publications/in/in-228-v.asp>

This brochure provides information on various subjects, including taxable and exempt sales, tax rebates, the simplified net tax calculation method, registration for the GST and the QST, input tax credits (ITCs) and input tax refunds (ITRs).

Revenu Québec. *Determination of an Amount Deemed Spent*. Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/formulaires/tp/tp-985_2_2-v.asp

This form is to be completed by a registered charity that wishes to have an amount deemed to have been spent during a given taxation year in the course of carrying on its charitable activities. The form is available in both French and English.

Revenu Québec. *Enregistrement des organismes de bienfaisance auprès de Revenu Québec*. Retrieved March 17, 2008 from http://www.formulaire.gouv.qc.ca/cgi/affiche_doc.cgi?dossier=2505&table=0&

Guide to registering a charity in Québec. (Available in French only).

Revenu Québec. *Non-profit organizations*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/osbl/index.asp>

This webpage from the Revenu Québec site contains general information about non-profit organizations; exemption from income tax and tax on capital; obligations of tax payers, agents, and employers; and relevant documents and forms. This site is available in both French and English.

Revenu Québec. *Registered charities and recognized artistic organizations*. Retrieved March 17 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/organismes/index.asp>

This webpage from the Government of Québec site contains general information about charities; income of a registered charity; tax benefits; obligations; list of registered charities; and relevant documents and forms. This site is available in both French and English.

New Brunswick

Government of New Brunswick. *Companies Act*. Retrieved March 18, 2008 from

<http://www.gnb.ca/acts/acts/c-13.htm>

The incorporation of a not-profit company can be done under the *Companies Act* of New Brunswick. The Act is available in both French and English.

New Brunswick. Department of Public Safety. *Lottery Licence and Permit*. Retrieved March 28, 2008 from

<http://app.infoaa.7700.gnb.ca/gnb/Pub/EServices/ListServiceDetails.asp?ServiceID1=544&ReportType1=All>

The Department of Public Safety is responsible for lottery registration and licensing in the Province of New Brunswick. This webpage provides information on eligibility, description of regulations for types of gaming, fees for licences, and forms for applications. Also available in French.

Service New Brunswick. *Corporate Affairs Registry*. Retrieved March 18, 2008 from

<https://www.pxw1.snb.ca/snb7001/e/2000/2500e.asp>

Corporate Affairs Registry incorporates New Brunswick-based business corporations and non-profit companies, and registers partnerships and business names under which sole proprietorships and partnerships operate. Corporate Affairs maintains publicly available, up-to-date information on business and non-profit corporations and unincorporated business entities. The Registry website provides links to relevant forms, guides and kits, FAQs as well as acts and regulations. The website is available in both English and French.

Service New Brunswick. *Corporate Affairs Registry - Forms*. Retrieved March 18, 2008

from <https://www.pxw1.snb.ca/snb7001/e/2000/2500e.asp>

Corporate Affairs Registry incorporates New Brunswick-based business corporations and non-profit companies, and registers partnerships and business names under which sole proprietorships and partnerships operate. The Registry website provides links to relevant forms including Annual Returns for Non-Profit Companies.

Service New Brunswick. *Incorporation of a not-for-profit company*. Retrieved March 18, 2008 from

<https://www.pxw1.snb.ca/snb7001/b/1000/CSS-FOL-SNB-45-0007B.pdf>

This guide provided in both French and English explains the procedural requirements to incorporate a non-profit company along with an example of the Application for Incorporation and a schedule of fees. The guide also has a section about Certain Obligations Following Incorporation (including information on Annual Returns) (12 pages – PDF)

Nova Scotia

Government of Nova Scotia. *Societies Act, RS C.435*, (amended 1993, c. 42). Retrieved March 18, 2008 from <http://www.gov.ns.ca/legislature/legc/statutes/societie.htm>

This electronic version of an act to provide for the incorporation of non-profit societies or the societies act is provided by the office of the legislative counsel.

Nova Scotia. Alcohol and Gaming. (2005, Aug.). *Gaming*. Retrieved March 28, 2008 from <http://www.gov.ns.ca/enla/agd/gaming.asp>

This webpage describes the context for gaming in Nova Scotia and lists the types of licences available providing links for details about each (eligibility, how to apply etc.) and application forms.

Service Nova Scotia and Municipal Relations. *Forms and Applications - Registry of Joint Stock Companies*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/forms/rjs.asp>

This webpage provides access to the forms necessary to incorporate a society. The forms and accompanying information for each form are all available in both French and English.

Service Nova Scotia and Municipal Relations - Registry of Joint Stock Companies. *Incorporating a Society: Overview and Instructions*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/pdf/rjsc/soc.pdf>

This 3-page guide provides information about “Results of Incorporation”, “Limitations of Incorporation”, “Advantages”, as well as information about how to incorporate and the annual requirements. (3 pages – PDF)

Prince Edward Island

Government of Prince Edward Island. *Charities Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-04.pdf>

Government of Prince Edward Island. *Companies Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-14.pdf>

This document, prepared by the Legislative Counsel Office, is a consolidation of this statute current to November 1, 2003. It is intended for information and reference purposes only.

InfoPEI. *Annual Return for Non-profit Corporation*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44678>

This webpage from the government of Prince Edward Island provides information about how to file an annual return for a non-profit organization incorporated under Part II of the *Companies Act*.

InfoPEI. *Incorporation of a Company*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44662>

The government of Prince Edward Island uses the *Companies Act* for both the for-profit and non-profit organizations. The corporate registry database lists societies and charities. This webpage provides a direct link to the *Companies Act*.

InfoPEI. *Lottery Licence*. Retrieved March 28, 2008 from <http://www.gov.pe.ca/infopei/index.php3?number=14973&lang=E>

"A simple definition of gaming is an event whereby a participant has to pay to play, the winner is determined by chance, and the prize is greater than the cost to play. A lottery license is required for such an event. Consumer Services, a section of the Office of the Attorney General is responsible for administering *The Lottery Schemes Order* under which lottery licenses are issued." This webpage describes the conditions for licencing in PEI and provides links to forms and contact information.

InfoPEI. *Registering a Charity*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/index.php3?number=55282>

This webpage from the government of Prince Edward Island provides some information and links regarding registering a charity. Much of the information returns to the Canada Revenue Agency website.

Newfoundland and Labrador

Government of Newfoundland and Labrador. *Corporations Act*. Retrieved March 18, 2008 from <http://assembly.nl.ca/Legislation/sr/statutes/c36.htm>

Hillier, Derek W. Q.C. *Legal Issues for Non-Profits*. (PowerPoint presentation). Retrieved March 19, 2008 from the Innovation, Trade and Rural Development (Newfoundland and Labrador) website: <http://www.intrd.gov.nl.ca/intrd/protectedsite/CBModules/M13/legal.ppt#280,25>

This presentation goes over the general legal issues facing non-profit organizations with an emphasis on those in Newfoundland and Labrador. The presentation is a workshop set up in three sessions: Corporations Act and Corporate Procedures; Directors' Liability; and Corporate Liability.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming: Lottery Licensing Regulations*. Retrieved March 28, 2008 from <http://www.gs.gov.nl.ca/cca/tp/lotteries/>

This webpage provides information on charitable gaming in Newfoundland and Labrador including eligibility, rules, how to apply, how the funds can be used and what reporting is required as well as providing links to the required forms and a variety of information pamphlets for specific situations.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming Statistics*. Retrieved March 18, 2008 from <http://www.gs.gov.nl.ca/cca/tp/lotteries/#q8>

This government webpage provides access to charitable gaming statistics in the province in PDF format. The statistics available are from the periods April 1994 until March 2006.

Newfoundland and Labrador Department of Government Services. (2008). *Commercial Registration Division*. Retrieved March 18, 2008 from <http://www.gov.nl.ca/gs/cca/cr/>

This government website provides links to information concerning the registration process, as well as access to the Acts that legislate the registration process.

Newfoundland and Labrador Department of Government Services. (2008). *Commercial Registration Division- Forms for Download*. Retrieved March 18, 2008 from <http://www.gs.gov.nl.ca/cca/cr/pdf/#regofco>

This government website provides links to forms needed by non-profits including Annual Returns.

Yukon

Government of Yukon. *Societies Act, R.S.Y. 2002, C. 206*. Retrieved March 6, 2008 from <http://www.gov.yk.ca/legislation/acts/societies.pdf>

This PDF document provides the complete *Societies Act* of the Yukon Territory in both English and French.

Yukon Department of Community Services. (2006). *Application for Incorporation of a Society*. Retrieved March 6, 2008 from http://www.gov.yk.ca/forms/forms/3500/yg3644_b.pdf

This is a 3-page bilingual electronic form in PDF format with instructions on the final page.

Yukon Department of Community Services. (2008). *Corporate Affairs*. Retrieved March 6, 2008 from <http://www.community.gov.yk.ca/corp/index.html>

The Government of Yukon, Corporate Affairs division maintains the Societies Registry and creates and registers businesses and non-profit entities. Popular topics list includes “Incorporating a Yukon Corporation”, “Corporate Affairs Forms” and “Frequently Asked Questions.”

Yukon Department of Community Services. (2005). *Licensing Charitable Gaming*. Retrieved March 6, 2008 from <http://www.community.gov.yk.ca/consumer/lottery.html>

This government website explains that only charitable or religious groups may qualify for a gaming licence. Conducting a gaming event without a licence is a *Criminal Code* offence. Eligibility guidelines and requirements for a gaming licence, an information booklet, and the steps necessary to obtain a gaming licence, as well as information on the required financial reports are available online.

Northwest Territories

Government of the Northwest Territories. *Societies Act, R.S.N.W.T. 1988, c.S-11*. Retrieved March 6, 2008 from <http://www.justice.gov.nt.ca/pdf/ACTS/Societies.pdf>

This electronic version of the office consolidation was prepared by Legislation Division, Department of Justice.

Northwest Territories Department of Justice. (2007). *Corporate Registries*. Retrieved March 6, 2008 from <http://www.justice.gov.nt.ca/CorporateRegistry/corpreistry.htm>
Corporate Registries is responsible for: the incorporation of businesses, societies and co-operative associations; registering companies incorporated in other jurisdictions but carrying on business in the Northwest Territories; and the registration of partnerships, sole proprietorships and certain business names. This website provides information about the advantages of registering as a society in the NWT. This site also has the Society Registration form and a form for annual society reporting.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Annual Filing Requirements*. Retrieved March 18, 2008 from http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Filing.htm

This webpage explains the requirements of a society for holding an annual general meeting and filing annual statements and notice of directors. Electronic forms are provided.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Incorporation*. Retrieved March 18, 2008 from
http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Incorp.htm

This webpage explains the advantages and obligations of incorporating a society, how to apply, what should be included in the by-laws, and how to register a charity. There are links to the required forms including sample by-laws. Side menu provides access to FAQs.

Northwest Territories. Municipal and Community Affairs. *Resources: Licensing*. Retrieved March 28, 2008 from
<http://www.maca.gov.nt.ca/resources/licensing/index.html>

Municipal and Community Affairs (MACA) licenses and regulates charity bingos, Nevada tickets, casinos and raffles under the Lotteries Act, which covers gambling permitted under the Criminal Code of Canada. Lottery licensing authority now rests with 12 NWT communities which are listed on this page. MACA handles lottery licences for all other communities. Lottery licence applications and guidelines are available at
<http://www.maca.gov.nt.ca/resources/forms/index.html#lottery> .

Nunavut

Canada-Nunavut Business Service Centre. (2004). *Incorporating a Society*. Retrieved March 6, 2008 from
http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=GuideFactSheet&cid=1089652640742&lang=en

This webpage provides general information about incorporating a society. It is also available in French.

Canada-Nunavut Business Service Centre. (2005). *Nunavut Legal Registries*. Retrieved March 6, 2008 from
http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=Services&cid=1089652605547&lang=en

The Legal Registries Division consists of Corporate Registries, Document Registry, Securities Registry and the Land Titles Office. Corporate Registries is responsible for incorporating private businesses, non-profit societies, and co-

operatives as well as for the registration of companies which have been created elsewhere but which are carrying on business in Nunavut. This webpage also provides contact information and is available in French.

Government of Nunavut. *Societies Act*. Retrieved March 6, 2008 from http://action.attavik.ca/home/justice-gn/attach-en_conlaw_prediv/Type1841.pdf

FEDERAL RESOURCES

Canada Business. Business Start-Up Assistant. (2004). *Not-for-Profit*. Retrieved March 18, 2008 from <http://bsa.cbasc.org/gol/bsa/site.nsf/en/su06561.html>

This government website is organized by province. The site relates specifically to starting up a non-profit business in Canada and provides reliable information on incorporation, taxation, registration, management and governance, funding and fundraising and much more. This website is also available in French.

Canada Revenue Agency. *Charities and Giving*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/tax/charities/menu-e.html>

The Canada Revenue Agency (CRA) registers qualifying organizations as charities, gives technical advice on operating a charity, and handles audit and compliance activities. Registered charities are required to file an annual return with the CRA, a portion of which is available to the public, and must meet certain requirements of the *Income Tax Act* concerning their expenditures and activities. Visitors to the website can also search the listing of Canadian Registered Charities. This website is also available in French.

Canada Revenue Agency. *Charities – related forms and publications by topic type*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/tax/charities/formspubs/topictype-e.html>

This webpage from the Charities and Giving website of the Canada Revenue Agency provides forms and publications to download on a variety of topics related to charities including: becoming a registered charity, operating day-to-day, and revoking registered status. All documents are also available in French. Documents are available in either PDF, HTML or both versions.

Canada Revenue Agency. *Checklists for charities*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/checklists/menu-e.html>

This webpage provides checklists for charities on the following topics: maintaining charitable registration, engaging in allowable activities, keeping adequate books and records, issuing complete and accurate donation receipts,

meeting the disbursement quota, filing the annual information return (T3010), maintaining the charity's legal status, and changing the charity's mode of operation or legal structure.

Canada Revenue Agency. *Completing the Tax Return where Registration of a Charity is Revoked*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/rc4424/rc4424-05e.pdf>

This guide from the CRA incorporates the changes to the *Income Tax Act* that came into effect on June 13, 2005. The guide is also available in French. (17 pages – PDF)

Canada Revenue Agency. (1997). *Income Tax Act – Gifts and Official Donation Receipts*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/it110r3/it110r3-e.pdf>

The *Income Tax Act* encourages taxpayers to support the activities of registered charities and certain other organizations by allowing gifts to such organizations to qualify for a tax credit if the gift is made by an individual (other than one who has taken a vow of perpetual poverty and claimed a deduction under subsection 110(2)) or for a deduction in computing taxable income if the gift is made by a corporation. The tax credit is a non-refundable and non-transferable federal tax credit deductible against Part I tax payable. This bulletin discusses some of the types of donations that qualify as gifts as well as some of those that do not. In addition, there are some observations on the issue of official donation receipts. (9 pages – PDF)

Canada Revenue Agency. (2006). *Keeping Records - RC4409(E)*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/rc4409/rc4409-e.html>

This CRA publication applies to record keeping for income taxes, GST/HST, payroll, trusts, registered pensions, registered charities, registered Canadian amateur athletic associations, municipal corporations, hospitals, and non-profit organizations. The first chapter applies to records in paper format, electronic format, or a combination of both. See Chapters two, three and four for additional information on keeping electronic records, payroll records, and GST/HST records. The publication is available in both French and English.

Canada Revenue Agency. (2008, Jan.) *Keeping Records (Web FAQs)*. Retrieved March 20, 2008 from <http://www.cra-arc.gc.ca/tax/business/topics/keeprec/menu-e.html>

Topics covered in this series are: Who has to keep records? Types of records. How to keep records. Payroll records. E-commerce. GST/HST - Books and Records. Throughout links are provided to other relevant forms and publications.

Canada Revenue Agency. *Provincial and territorial government requirements*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/contact/provinces/menu-e.html>

In addition to the *Income Tax Act* regulations, charities must also be compliant with provincial or territorial requirements. For details, select your province or territory from the list on this webpage.

Canada Revenue Agency. *Registered Charities Newsletters*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/tax/charities/communication/newsletters-e.html>

These newsletters are available from the Canada Revenue Agency website and are published regularly in both French and English and in an electronic format. Newsletters from 1991 to the present are available online and can be downloaded either as a PDF or HTML document.

Canada Revenue Agency. *Registering a Charity for Income Tax Purposes*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/t4063/t4063-e.html>

This CRA publication is a companion to [Form T2050, Application to Register a Charity Under the Income Tax Act](#). You should read it carefully before you apply for registration as a charity. The first section of this publication explains whether or not an organization should apply for registration, and outlines the principal factors we consider in evaluating an application. The second section contains step-by-step instructions that explain in detail how to complete the application. The publication is available in French and in English.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Books and Records Retention/Destruction*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic78-10r4/ic78-10r4-e.html>

This circular gives information and guidance to persons who are required by law to keep books and records in French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. IC05-1, *Electronic Record Keeping* contains information related to keeping electronic books and records. The circular is available in French and English and is also available as a PDF.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Electronic Bookkeeping*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic05-1/ic05-1-e.html>

This circular gives information and guidance to persons who use electronic business systems and who are required by law to keep books and records in

French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. The circular is available in French and English and is also available as a PDF.

Corporate and Insolvency Law Policy Directorate, Policy Sector, Industry Canada. (2002, March). *Reform of the Canada Corporations Act: discussion issues for new Not-for-Profit Corporations Act*. Retrieved March 11, 2008 from http://www.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00031e.html

To access the full text of this paper, click on the Table of Contents link; chapter titles are hot-linked to the full text. This paper accompanies a separate draft framework setting out Industry Canada's proposals for a new *Not-for-Profit Corporations Act* (available at: http://www.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00030e.html). Highlighting certain topics in greater detail, it presents readers with a variety of options on a series of issues. The issues contained in this paper and the proposals contained in the draft framework are not in any sense government or even departmental policy. Rather, they are ideas that have come about largely through preliminary discussions with stakeholders across the country. This paper and the consultations that will follow, are intended to solicit further views on how the *Canada Corporations Act*, Part II can be improved.

Department of Justice Canada. *Charities Registration (Security Information) Act* (2001, c. 41, s. 113). Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/C-27.55/index.html>

Government of Canada. *Income Tax Act*. Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/I-3.3/index.html>

GST/HST Memoranda Series. Canada Revenue Agency. (2005). *General Requirements for Books and Records*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/gm/15-1/15-1-e.html>

This memorandum explains the requirements under the *Excise Tax Act* (the Act) for registrants and certain non-registered persons to retain and make available books and records, documents and other information. Such records should enable the determination of the tax charged and remitted on taxable supplies of goods and services as well as the tax paid on business purchases and claimed as an input tax credit or rebate. The memorandum is available in French and English and is also available as a PDF.

Industry Canada. Corporate and Insolvency Law Policy. (2005). *Corporate Not-For-Profit Law*. Retrieved March 18, 2008 from http://strategis.ic.gc.ca/epic/internet/incilp-pdci.nsf/en/h_cl00020e.html

The Corporate and Insolvency Law Policy Directorate is responsible for the legislative policy development and review of a number of Canada's business framework statutes in the insolvency and corporate areas. These include the *Canada Corporations Act*, Part II, (sections 153 to 157.1(3)) which allows the incorporation of non-profit corporations at the federal level. The site for Corporate Not-For-Profit Law provides links to a number of research papers and background information which include: *The Primer for Directors of Not-for-Profit Corporations (Rights, Duties and Practices)*; *Framework and Discussion Issues Papers* and *Backgrounders* for the Reform of the *Canada Corporations Act*.

Industry Canada. Corporate and Insolvency Law Policy. *Primer for Directors of Not-for-Profit Corporations (Rights, Duties, and Practices)*. Retrieved March 18, 2008 from http://strategis.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00688e.html

This Primer was created by Industry that will help directors do a good job, as well as protect themselves from potential claims arising from their actions or decisions. The Primer has also attempted to do so in a friendly fashion that does not require prolonged study, but highlights the essentials of what one needs to know. Questions and checklists are included in each chapter to assist readers in addressing the issues raised in the text. The Primer is available in French as well.

Industry Canada. Corporations Canada. *Canada Corporations Act Part II – Incorporating a Not-for-Profit Corporation..* Retrieved March 18, 2008 from <http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/cs03440e.html>

The purpose of this policy is to help Not-for-Profits submit an application to incorporate a not-for-profit organization under Part II of the Canada Corporations Act (CCA). This policy describes the information required for an application for incorporation as well as the framework for the by-laws of a not-for-profit corporation. The policy is available in French and English and is available either as a PDF or in HTML.

Industry Canada. Corporations Canada. (2007). *Forms*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02146e.html

This section of the Industry Canada website provides access to Corporations Canada forms that relate to not-for-profit organizations, in PDF format. The forms can be printed then completed manually, or completed on screen then printed. The filled-out form can be sent to Corporations Canada by fax or mail. All forms are also available in French.

Industry Canada. Corporations Canada. (2007). *Fees*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02149e.html

This section of the Industry Canada website provides the fee schedule used by Corporations Canada for applications or requests under the *Canada Corporations Act*. The fees are set by section 56 and Schedule 2 of the *Canada Corporations Regulations*. This schedule is also available in French.

Industry Canada. Corporations Canada. (2007). *Not-for-Profit Organizations (Canada Corporations Act Part II)*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02145e.html

This section of the Industry Canada website provides information about corporations without share capital. Included in this section are forms, information kits, policies, the Corporations Canada fee schedule, legislation and other related documents. The website is available in French and English.

Office of the Privacy Commissioner of Canada. (2004). *The Application of the Personal Information Protection and Electronic Documents Act to Charitable and Non-Profit Organizations*. Retrieved March 18, 2008 from http://www.privcom.gc.ca/fs-fi/02_05_d_19_e.asp

This fact sheet is available from the Office of the Privacy Commissioner of Canada website and deals with the application of the *Personal Information Protection and Electronic Documents Act (PIPEDA)* to charities, non-profit organizations, associations and other similar organizations. In particular, many organizations and individuals want to know how the Act applies to fundraising and other activities such as mailing information to previous donors or members.

Special Topics List

BOOKS & RECORDS

Canada Revenue Agency. *Checklists for charities*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/checklists/menu-e.html>

This webpage provides checklists for charities on the following topics: Maintaining charitable registration, engaging in allowable activities, **keeping adequate books and records**, issuing complete and accurate donation receipts, meeting the disbursement quota, **filing the annual information return (T3010)**, maintaining the charity's legal status, and changing the charity's mode of operation or legal structure.

Canada Revenue Agency. (2006). *Keeping Records - RC4409(E)*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/rc4409/rc4409-e.html>

This CRA publication applies to record keeping for income taxes, GST/HST, payroll, trusts, registered pensions, registered charities, registered Canadian amateur athletic associations, municipal corporations, hospitals, and non-profit organizations. The first chapter applies to records in paper format, electronic format, or a combination of both. See Chapters two, three and four for additional information on keeping electronic records, payroll records, and GST/HST records. The guide is available in French and English and is also available as a PDF and in multiple formats (Braille, MP3, audio cassette.)

Canada Revenue Agency. (2008, Jan.) *Keeping Records (Web FAQs)*. Retrieved March 20, 2008 from <http://www.cra-arc.gc.ca/tax/business/topics/keeprec/menu-e.html>

Topics covered in this series are: Who has to keep records? Types of records. How to keep records. Payroll records. E-commerce. GST/HST - Books and Records. Throughout links are provided to other relevant forms and publications.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Books and Records Retention/Destruction*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic78-10r4/ic78-10r4-e.html>

This circular gives information and guidance to persons who are required by law to keep books and records in French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the

requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. IC05-1, *Electronic Record Keeping* contains information related to keeping electronic books and records. The circular is available in French and English and is also available as a PDF.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Electronic Bookkeeping*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic05-1/ic05-1-e.html>

This circular gives information and guidance to persons who use electronic business systems and who are required by law to keep books and records in French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. The circular is available in French and English and is also available as a PDF.

Cass & Fraser Accounting. *Accounting Tutorial*. Retrieved March 25 from <http://www.cassfraser.ca/accounting.html>

The Cass & Fraser accounting firm uses this web tutorial with fictitious results of a fictitious organization to: understand some of the common journal entries of non-profit organizations and some of the journal entries unique to non-profits; employ different acceptable methods of accounting using the same results; and present the financial statements in different formats.

The Charities File. *Info Sheet # 7 - Books and Record Keeping*. Retrieved March 20, 2008 from http://pancan-cra.voluntarygateway.ca/images/modules/administration/info_sheets/Info_Sheet_7.pdf

This Info Sheet, part of a training module created by The Charities File (<http://pancan-cra.voluntarygateway.ca/en/main>), provides answers to thirteen commonly asked questions about books and record keeping for charities and includes a one-page chart summary of types of records and expected retention period for each type. (6 pages - PDF)

Creative Management Project. *Tracking the Pennies: An Emphasis on Good Financial Management*. Retrieved March 20, 2008 from http://www.culturalhrc.ca/research/CreativeMgt/BPstories_finances-en.pdf

This article is one in a series of Good Practice Stories, a collaborative project of the Canadian Conference of the Arts, the Cultural Human Resources Council, the Department of Canadian Heritage and the Canada Council for the Arts. It describes the positive experiences of various arts and cultural organizations with

budget development, ongoing tracking of expenditures and cash flow, and growth and deficit management.. (3 pages - PDF)

GST/HST Memoranda Series. Canada Revenue Agency. (2005). *General Requirements for Books and Records*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/gm/15-1/15-1-e.html>

This memorandum explains the requirements under the *Excise Tax Act* (the Act) for registrants and certain non-registered persons to retain and make available books and records, documents and other information. Such records should enable the determination of the tax charged and remitted on taxable supplies of goods and services as well as the tax paid on business purchases and claimed as an input tax credit or rebate. The memorandum is available in French and English and is also available as a PDF.

Hunter, Laird. (2000, Oct/Nov). *Keeping Track of the Details As You Get Down to Business*. Retrieved March 20, 2008 from LawNow: Not-for-profit Reprint Series: <http://www.law-nonprofit.org/25-2nfp.htm>

This article from the LawNow Not-for-profit Reprint Series notes that "minutes have a formal, legal purpose - to be the official record of a meeting", then describes some of the general principles for preparing effective and useful minutes.

Industry Canada. Corporations Canada. (2007). *Forms*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02146e.html

This section of the Industry Canada website provides access to Corporations Canada forms that relate to not-for-profit organizations, in PDF format. The forms can be printed then completed manually, or completed on screen then printed. The filled-out form can be sent to Corporations Canada by fax or mail. All forms are also available in French.

Industry Canada. Corporations Canada. (2007). *Fees*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02149e.html

This section of the Industry Canada website provides the fee schedule used by Corporations Canada for applications or requests under the *Canada Corporations Act*. The fees are set by section 56 and Schedule 2 of the *Canada Corporations Regulations*. This schedule is also available in French.

InfoPEI. *Annual Return for Non-profit Corporation*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44678>

This webpage from the government of Prince Edward Island provides information about how to file an annual return for a non-profit organization incorporated under Part II of the *Companies Act*.

Legal Information Society of Nova Scotia. CRA Project: The T3010a: Charitable Information Return. Retrieved March 27, 2008 from http://www.legalinfo.org/index.php?option=com_content&task=view&id=31&Itemid=152

This webpage provides access to an annotated version of the “T3010a: Charitable Information Return” and associated forms developed by LISNS with the support of the Charities Directorate of the Canada Revenue Agency.

McCarney Greenwood LLP. Tax Talk. (2002). *Record Keeping*. Retrieved March 19, 2008 from <http://www.mgca.com/TaxTalk/TaxTalk200205-RecordKeeping.pdf>

This newsletter from the law firm McCarney Greenwood discusses the record keeping requirements of taxpayers. Discussion areas include: retaining and destroying records, permanent records, and security. (5 pages – PDF)

Northwest Territories Department of Justice. Corporate Registries. *Societies - Annual Filing Requirements*. Retrieved March 18, 2008 from http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Filing.htm

This webpage explains the requirements of a society for holding an annual general meeting and filing annual statements and notice of directors. Electronic forms are provided.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook – Corporate Maintenance*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/corpmaintain.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 5.4 of the Handbook deals with **Reporting Requirements**, while part 5.6 deals with **Additional Reporting Requirements** and part 5.8 deals with **Record Keeping Requirements**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook – Organization and Start Up*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/organdstartup.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 4.2 of the Handbook deals with **Initial Reporting Requirements**.

Québec Registraire des entreprises. *Legal Obligations Stemming from Registration*. Retrieved March 18, 2008 from http://www.registreentreprises.gouv.qc.ca/en/a_propos/registre/obligations_legales.aspx

This government website is available in French and English. The site provides information about how enterprises registered with the enterprise register must update their registration information every year by producing an **Annual Declaration or Information return** before the filing deadline. This obligation takes effect the year after the enterprise is first registered. Declarations filed beyond the filing deadline must also be accompanied by the fee specified by regulation, as prescribed by the *Act respecting the legal publicity of sole proprietorships, partnerships and legal persons*.

Newfoundland and Labrador Department of Government Services. (2008). *Commercial Registration Division- Forms for Download*. Retrieved March 18, 2008 from <http://www.gs.gov.nl.ca/cca/cr/pdf/#regofco>

This government website provides links to forms needed by non-profits including **Annual Returns**.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Annual Filing Requirements*. Retrieved March 18, 2008 from http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Filing.htm

This webpage explains the requirements of a society for holding an annual general meeting and filing **financial statements** and notice of directors. Electronic forms are provided.

Revenu Québec. *Non-profit organizations*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/osbl/index.asp>

This webpage from the Revenu Québec site contains general information about non-profit organizations; exemption from income tax and tax on capital; obligations of tax payers, agents, and employers; **keeping registers**, and relevant documents and forms. This site is available in both French and English.

Saskatchewan Justice. Corporations Branch. *After incorporation: filing annual returns and financial statements*. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/After-incorporation-filing-annual-returns-and-financial-statements>

This webpage explains the requirements for **annual returns and financial statements** and provides a link to sample financial statements.

Saskatchewan Justice. Corporations Branch. Audit Requirements. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/Default.aspx?DN=198fb883-c338-43a7-b70f-dfecbdaa67a4>

This document describes the **audit requirements** for both charitable and membership non-profit corporations, and lists the required qualifications of an auditor.

Service Alberta. (2007, March). *Consumer Tipsheet: Charitable Fundraising*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/1011.cfm>

This tipsheet covers when the *Charitable Fund-raising Act* does and does not apply. The section titled **Keeping Records** outlines what records must be kept and for how long as well as listing the items that must be covered in financial statements. Tipsheet is also available as a printable pdf (8 p.)

Service Alberta. (2007, February). *Consumer Tipsheet: Charitable Organizations that Solicit Donations*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/1012.cfm>

This tipsheet covers information that must be provided during a solicitation, **maintaining records** of contributions, and **preparing financial statements**. Also available as a printable pdf (2 p.)

Service Alberta. *Obligations and Responsibilities After Incorporation or Registration*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/718.cfm>

This webpage describes the legislation governing the ongoing operation of businesses, non-profit organizations and societies in Alberta. It explains the **Annual Returns and Change Notices** that must be filed with the Corporate Registry.

Service New Brunswick. *Corporate Affairs Registry - Forms*. Retrieved March 18, 2008 from <https://www.pxw1.snb.ca/snb7001/e/2000/2500e.asp>

Corporate Affairs Registry incorporates New Brunswick-based business corporations and non-profit companies, and registers partnerships and business names under which sole proprietorships and partnerships operate. The Registry

website provides links to relevant forms including **Annual Returns for Non-Profit Companies**.

Service New Brunswick. *Incorporation of a not-for-profit company*. Retrieved March 18, 2008 from <https://www.pxw1.snb.ca/snb7001/b/1000/CSS-FOL-SNB-45-0007B.pdf>

This guide provided in both French and English explains the procedural requirements to incorporate a non-profit company along with an example of the Application for Incorporation and a schedule of fees. The guide also has a section about Certain Obligations Following Incorporation (including information on **Annual Returns**) (12 pages – PDF)

Service Nova Scotia and Municipal Relations - Registry of Joint Stock Companies. *Incorporating a Society: Overview and Instructions*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/pdf/rjsc/soc.pdf>

This 3-page guide provides information about “Results of Incorporation”, “Limitations of Incorporation”, “Advantages”, as well as information about how to incorporate and the **annual requirements**. (3 pages – PDF)

Wild Rose Foundation. Board Development Workbook Series. Retrieved March 25, 2008 from <http://www.wildrosefoundation.ca/bdp/workbooks.aspx>

The Board Development Program, in conjunction with the Muttart Foundation, created the following workbooks: Developing Job Descriptions for Board Members of Nonprofit Organizations; Drafting and Revising Bylaws ; BOARD BUILDING: Recruiting and Developing Effective Board Members for Not-for-Profit Organizations; Hiring and Performance Appraisal of the Executive Director; **Financial Responsibilities of Not-for-Profit Boards**. This webpage describes each workbook and provides a link to download them as PDF documents.

Voluntary Sector Initiative. (2003). *Resources For Accountability and Financial Management in the Voluntary Sector*. Retrieved March 20, 2008 from http://www.vsi-isbc.org/eng/funding/financial_guide/index.cfm

Provides medium-sized organizations with resources, including website links, to advance their financial management knowledge and skills as well as enhance their accountability. Also available in printable formats.

DONOR INFORMATION

CharityVillage. Donor's Bill of Rights. Retrieved March 27, 2008 from
<http://www.charityvillage.com/cv/charityvillage/donorbil.html>

"To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights". This webpage provides the text of this statement which was developed by the American Association of Fund-Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and National Society of Fund Raising Executives (NSFRE).

Ginsler and Associates Inc. (2000). *The donor's guide to Canadian charities*. Retrieved March 11, 2008 from http://www.ginsler.com/documents/The_Donors_Guide.pdf

This 35-page book is designed to help the potential donor make good decisions about where to put their charitable dollars. It provides some background about charities in general, to help the reader understand what charities are all about. It describes the kinds of things one should know about a charity before making a donation. (35 pages - PDF)

Manitoba Ministry of Finance. Consumers' Bureau. *Tips for Charitable Giving*. Retrieved March 4, 2008 from
<http://www.gov.mb.ca/finance/cca/consumb/pdf/Tips4CharitbGvng.pdf>

The Consumers' Bureau administers consumer protection legislation for the province of Manitoba including the *Charities Endorsement Act*. They provide this tipsheet for donors listing ways to ensure that the fundraising is legitimate, and providing contact information for the Bureau. (1 page English, 1 page French - PDF)

Manitoba Seniors and Healthy Aging Directorate. *Protect Yourself: a guide to protecting seniors from theft and financial loss*. Retrieved March 4, 2008 from
<http://www.gov.mb.ca/shas/protectyourself/engpro.pdf>

This one-page pamphlet provides information for Manitoba seniors about protecting oneself from charity scams.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Charities*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

The Office of the Public Guardian and Trustee (OPGT) plays a role in protecting the public interest in charitable property. This webpage gives basic information to people who use, run, or donate to charities. Learn more about: **how to make sure your donations are being used wisely; how to make a complaint about possible misuse of charitable property**; how to establish a charitable not-for-profit corporation, and the duties and responsibilities for directors or trustees of charities.

Saskatchewan Justice. Consumer Protection Branch. *Charitable Fund-raising Businesses*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/charitable-fundraising-Businesses>

Government webpage providing information regarding and links to the *Charitable Fund-raising Business Act* and Regulations, as well as access to the Charitable Fund-raising Businesses Licensing Kit. It also explains **what information must be provided to potential donors** when soliciting a donation.

Service Alberta. (2007, March). *Consumer Tipsheet: Charitable Fundraising*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/1011.cfm>

This tipsheet covers when the *Charitable Fund-raising Act* does and does not apply; general rules for fundraising; standards of practice; when and how a charity must register; using a fund-raising business; record requirements; and **donors' rights**. Also available as a printable PDF (8 p.)

Service Alberta. *Giving to Charity: Information for Donors in Alberta*. Retrieved March 27, 2008 from <http://www.servicealberta.gov.ab.ca/pdf/charities/giving.pdf>

This 3-fold brochure informs donors about what information must be provided by fundraising businesses or charitable organizations, suggests tips for donating wisely and explains what to be aware of when buying a product in support of a charitable organization.

FUNDRAISING

Alberta Gaming and Liquor Commission. Gaming for Charities. Retrieved March 13, 2008 from <http://www.aglc.gov.ab.ca/charitiesandnonprofit/default.asp>

Alberta has adopted the charitable gaming model for casinos, bingo, raffles and pull tickets. These gaming activities may only occur when eligible charitable or religious groups apply for and receive licenses to conduct the gaming activities. This webpage provides information about licensing eligibility, use of gaming proceeds and financial reporting. There is also information about the GAIN

training program which helps volunteers gain a better understanding of the responsibilities and requirements of a gaming license.

Alcohol and Gaming Commission of Ontario. *Gaming and Lotteries*. Retrieved March 28, 2008 from <http://www.agco.on.ca/en/c.gaming/c.gaming.html>

"This section of our site is dedicated to detailed gaming-related registration and charity licensing information — use it to access and download all current charitable lottery licensing applications and gaming registration applications." This site is also available in French

Association of Fundraising Professionals. *Resource Centre*. Retrieved March 20, 2008 from http://www.afpnet.org/resource_center

This section of the website provides a wealth of resources related to fundraising. Subject areas include fundraising news, online card catalogue, resource tools, resource reviews, audioconferences, resource centre FAQs, affiliate library and diversity essays. Be aware that this is an international organization so not all materials are applicable to Canada. To learn more about the Canadian office visit the "About AFP" section.

British Columbia. Ministry of Public Safety and Solicitor General. *Gaming Information and Services: Licences*. Retrieved March 28, 2008 from <http://www.pssg.gov.bc.ca/gaming/licences/index.htm>

The Gaming Policy and Enforcement Branch regulates all gaming in British Columbia, ensures the integrity of gaming industry companies, people and equipment, and investigates allegations of wrongdoing. Most gaming in B.C. requires a licence. This webpage explains eligibility, determining the correct type of licence for your event, and application procedures. There is also a link to the appropriate forms.

Canadian FundRaiser. *Non-profit Sector Management Information Service*. Retrieved March 27, 2008 from <http://www.canadianfundraiser.com/>

Since 1991, the Canadian FundRaiser™ newsletter has been updating nonprofit managers twice-monthly on news, trends, tips and analysis of developments in the fields of fundraising and nonprofit management. This webpage describes their service and how to subscribe.

Carter Terrance S., B.A., LL.B. (2001, October 5) "*Looking a Gift Horse in the Mouth*" *Avoiding Liability in Charitable Fundraising*. Retrieved March 10, 2008 from the Carters & Associates website: <http://www.carters.ca/pub/article/charity/2001/gifthorse.pdf>

This 238-page paper is “intended to provide a practical overview of the legal risks associated with charitable fundraising in Canada, with a particular emphasis on charities that operate in Ontario. The paper discusses practical steps that can be taken to avoid such legal liability, where possible. The paper was first prepared for the Law Society of Upper Canada 2nd Annual Trusts and Estates Forum held in November 1999, but has been considerably updated and expanded since then. The paper is primarily directed to lawyers who advise charitable clients or who themselves serve on the board of directors of charitable organizations. However, the comments contained in the paper are also intended to assist senior management and fundraisers who either work for or act on behalf of charities.”

Imagine Canada. *The Ethical Code*. Retrieved March 25, 2008 from
<http://www.imaginecanada.ca/?q=en/node/21>

The Ethical Fundraising and Financial Accountability Code was introduced in 1998 in response to growing public concerns about accountability among Canada’s charities. The Code lays out standards for charitable organizations to manage and report their financial affairs responsibly. Participation is voluntary, allowing use of a trustmark which signals to donors a charity’s compliance with the Code’s fundraising and financial accountability standards. This webpage provides more information about the Code and a link to download the document as a PDF.

InfoPEI. *Lottery Licence*. Retrieved March 28, 2008 from
<http://www.gov.pe.ca/infopei/index.php3?number=14973&lang=E>

"A simple definition of gaming is an event whereby a participant has to pay to play, the winner is determined by chance, and the prize is greater than the cost to play. A lottery license is required for such an event. Consumer Services, a section of the Office of the Attorney General is responsible for administering *The Lottery Schemes Order* under which lottery licenses are issued." This webpage describes the conditions for licencing in PEI and provides links to forms and contact information.

Manitoba Gaming Control Commission. *MGCC Charitable Gaming Licences*. Retrieved March 25, 2008 from http://www.mgcc.mb.ca/charitable_gaming.html

This webpage provides information for charities about all types of gaming in Manitoba. It answers questions about who needs a licence, how to apply and how long it takes to get a licence. Other section titles include Licence Applications, Terms and Conditions, Financial Report Forms, Appeals and FAQ's.

New Brunswick. Department of Public Safety. *Lottery Licence and Permit*. Retrieved March 28, 2008 from
<http://app.infoaa.7700.gnb.ca/gnb/Pub/EServices/ListServiceDetails.asp?ServiceID1=544&ReportType1=All>

The Department of Public Safety is responsible for lottery registration and licensing in the Province of New Brunswick. This webpage provides information on eligibility, description of regulations for types of gaming, fees for licences, and forms for applications. Also available in French.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming: Lottery Licensing Regulations*. Retrieved March 28, 2008 from <http://www.gs.gov.nl.ca/cca/tp/lotteries/>

This webpage provides information on charitable gaming in Newfoundland and Labrador including eligibility, rules, how to apply, how the funds can be used and what reporting is required as well as providing links to the required forms and a variety of information pamphlets for specific situations.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming Statistics*. Retrieved March 18, 2008 from <http://www.gs.gov.nl.ca/cca/tp/lotteries/#q8>

This government webpage provides access to charitable gaming statistics in the province in PDF format. The statistics available are from the periods April 1994 until March 2006.

Northwest Territories. Municipal and Community Affairs. *Resources: Licensing*. Retrieved March 28, 2008 from <http://www.maca.gov.nt.ca/resources/licensing/index.html>

Municipal and Community Affairs (MACA) licenses and regulates charity bingos, Nevada tickets, casinos and raffles under the Lotteries Act, which covers gambling permitted under the Criminal Code of Canada. Lottery licensing authority now rests with 12 NWT communities which are listed on this page. MACA handles lottery licences for all other communities. Lottery licence applications and guidelines are available at <http://www.maca.gov.nt.ca/resources/forms/index.html#lottery> .

Nova Scotia. Alcohol and Gaming. (2005, Aug.). *Gaming*. Retrieved March 28, 2008 from <http://www.gov.ns.ca/enla/agd/gaming.asp>

This webpage describes the context for gaming in Nova Scotia and lists the types of licences available providing links for details about each (eligibility, how to apply etc.) and application forms.

Ontario Charitable Gaming Association. *Ontario Charitable Gaming*. Retrieved March 25, 2008 from <http://www.charitablegaming.com>

This provincial association represents the majority of charities and non-profits in Ontario that fund raise through charitable gaming - Bingo, Pocket Slots (Nevada/ Break Open Tickets), Raffles and Social Gaming events. The website has been designed for the use of Association members, as well as members of the public. The focus is on providing current information about charitable gaming.

Saskatchewan Justice. Consumer Protection Branch. *Charitable Fund-raising Businesses*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/charitable-fundraising-Businesses>

Government webpage providing information regarding and links to the *Charitable Fund-raising Business Act* and Regulations, as well as access to the Charitable Fund-raising Businesses Licensing Kit.

Saskatchewan Liquor and Gaming Authority. *Charitable Gaming Licensing: Application Process*. Retrieved March 28, 2008 from <http://www.slga.gov.sk.ca/x3582.xml>

The Saskatchewan Liquor and Gaming Authority (SLGA) is a Treasury Board Crown Corporation responsible for the distribution, control and regulation of liquor and most gaming across the province. This webpage provides links for information on eligibility and types of licences, and for various forms.

Service Alberta. (2007, March). *Consumer Tipsheet: Charitable Fundraising*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/1011.cfm>

This tipsheet covers when the *Charitable Fund-raising Act* does and does not apply; general rules for fundraising; standards of practice; when and how a charity must register; using a fund-raising business; record requirements; and information for donors. Also available as a printable pdf (8 p.)

Service Alberta. (2007, February). *Consumer Tipsheet: Charitable Organizations that Solicit Donations*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/1012.cfm>

This tipsheet covers information that must be provided during a solicitation, maintaining records of contributions, and preparing financial statements. Also available as a printable pdf (2 p.)

Service Alberta. *How to Register a Charitable Organization*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/661.cfm>

This webpage provides answers to questions regarding registration of a charitable organization under the Charitable Fundraising Act in Alberta as well as access to the relevant legislation.

Smith, Anne, The Muttart Foundation. (2003). *The Dance: Seeking, Administering and Accounting for Funds in the Voluntary Sector*. Retrieved March 19, 2008 from <http://www.muttart.org/download/fellowships/Smith.pdf>

This study was conducted by Anne Smith as part of the Muttart Foundation's Fellowship program and is based on the assumption that funding policies and practices impact the organizational development, operations and sustainability of Non-Profit Organizations. The study describes the challenges and obstacles related to current funding policies, practices and conditions as experienced by a sample group of non-profit, social agencies. The study strives to provide an opportunity to share ideas about changes that could enhance both efficiency and effectiveness. (58 pages – PDF)

Uniform Law Conference of Canada. *Uniform Charitable Fundraising Act*. Retrieved March 25, 2008 from http://www.ulcc.ca/en/us/Uniform_Charitable_Fundraising_Act_En.pdf

The Uniform Law Conference of Canada was founded to harmonize the laws of the provinces and territories of Canada, and where appropriate the federal laws as well. Uniform statutes are drafted by professional drafters, known as Legislative Counsel, for the member governments. The *Uniform Charitable Fundraising Act* sets out a legislative scheme to regulate charitable fundraising. A [briefing note](#) accompanies this proposed uniform statute. All uniform statutes are available in French and in English. (34 pages – PDF)

Yukon Department of Community Services. (2005). *Licensing Charitable Gaming*. Retrieved March 6, 2008 from <http://www.community.gov.yk.ca/consumer/lottery.html>

This government website explains that only charitable or religious groups may qualify for a gaming licence. Conducting a gaming event without a licence is a *Criminal Code* offence. Eligibility guidelines and requirements for a gaming licence, an information booklet, and the steps necessary to obtain a gaming license as well as information on the required financial reports are available online.

GOVERNANCE

Altaf, Hassan. *Financial literacy for nonprofit boards - Part 1 & Part 2*. Retrieved March 20, 2008 from Charity Village Research Articles:
Part 1 (2006, Sep.): <http://www.charityvillage.com/cv/research/rim15.html>
Part 2 (2006, Oct.): <http://www.charityvillage.com/cv/research/rim16.html>

"Financial literacy signifies the ability to read and understand fundamental financial statements as well as the ability to ask probing questions about the organization's financial risks and accounting." These articles are written by a chartered accountant. Part 1 teaches what types of information can be gleaned from financial statements and provides some examples of how to evaluate this information, as well as exploring financial indicators from the income statement. Part 2 provides some examples of useful financial ratios, and explores indicators from the balance sheet and comparing more than one financial statement.

Blumberg, Mark. (2008, March). *Canadian nonprofit and charity legal audits: Forget about it!* Retrieved March 19, 2008 from CharityVillage Research Articles:
<http://www.charityvillage.com/cv/research/rlegal22.html>

This article begins by acknowledging that it can seem easier to forget about potential governance problems but increasingly charities are being held to higher standards. The purpose of the article is to explain "the value of an informal legal audit for nonprofits and charities and how lawyers can be effectively and efficiently used to provide real tangible value to Canadian charities and nonprofits."

Bugg, Grace and Dallhoff, Sue. (2006). *National Study of Board Governance Practices in the Non-Profit and Voluntary Sector in Canada*. Retrieved March 20, 2008 from the Centre for Voluntary Research and Development website:
<http://www.cvsrd.org/eng/publications.html>

This first national study of board governance practices in the Canadian non-profit and voluntary sector was conducted in 2005. It represents a unique database of Canadian non-profit governance practices; identifies trends and issues that affect the governance of Canada's non-profit organizations; provides an inventory of successful board governance practices to address common challenges; and offers some suggestions on ways to measure the accountability of non-profit boards. The Executive Summary (24 pages - PDF) or the complete report (129 pages - PDF) can be downloaded from this page; it is located in the Policy and Practice section.

Carter, Terence S. and Demczur, Jacqueline M. (2007, Sep). *Legal risk management checklist for charities*. Retrieved March 18, 2008 from
<http://www.carters.ca/pub/checklst/charity.pdf>

The purpose of this legal risk management checklist is to provide a brief outline of some of the more important issues that directors and/or executive staff of a charity, whether incorporated or not, may need to consider in ensuring due diligence in the operation of the charity, as well as an overview of liability exposure faced by charities in Canada and some of the steps that can be taken to protect charities against such risks.(pdf, 14 p.)

The Centre for Community Organizations. (2005). *Board handbook*. Retrieved March 19, 2008 from <http://www.coco-net.org/docs/brdpackage0205.pdf>

Topics include: Board Legal Responsibilities, Board's Responsibilities (adapted from the Carver Governance Model), Four Functions of a Board of Directors, The Board as a Collective Decision-Making Body, Board Staff Relationship, Role of the Executive Director, Policies, Committees, and Board Development. (PDF 13 p.)

Industry Canada. Corporate and Insolvency Law Policy. *Primer for Directors of Not-for-Profit Corporations (Rights, Duties, and Practices)*. Retrieved March 18, 2008 from http://strategis.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00688e.html

This Primer was created by Industry that will help directors do a good job, as well as protect themselves from potential claims arising from their actions or decisions. The Primer has also attempted to do so in a friendly fashion that does not require prolonged study, but highlights the essentials of what one needs to know. Questions and checklists are included in each chapter to assist readers in addressing the issues raised in the text. The Primer is available in French as well.

Mount Royal College. Institute for Non-profit Studies. (2006). *Being a governor: A Process for board development*. Retrieved March 19, 2008 from <http://www.mtroyal.ca/nonprofitinstitute/governanceguide.pdf>

From the introduction:

"This guide begins with the question, "What does it mean to govern?" The peer learning circle methodology we recommend for exploring this issue helps board members tap into their collective understanding to come up with answers. Ultimately, this process of reflection, discussion and discovery creates new ways of working together for board members. It leads to innovative thinking and strategic decision making. The board gains a broader perspective on its role and that of the organization in responding to the external environment." (PDF, 43 p.)

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Duties, Responsibilities and Powers of Directors and Trustees of Charities*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet3.asp>

This webpage from the Office of the Public Guardian and Trustee describes the roles and responsibilities of Directors who manage charitable corporations; and Trustees who manage unincorporated charities and trusts. Directors and trustees have full responsibility for the administration and management of charities and must always ensure compliance with all laws.

Panel on Accountability and Governance in the Voluntary Sector (Final Report). (1999, February). *Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector*. Retrieved March 11, 2008 from http://www.vsf-fsbc.ca/eng/publications/1999/building_strength.pdf

The goal of this 144-page report is to enhance the effectiveness and credibility of the voluntary sector in its ongoing role of strengthening civil society. In this way, the intent is to help Canadians to continue helping communities at home and abroad. The proposals found within the report are far-reaching, and are directed to a variety of audiences, including voluntary organizations, the sector as a whole, foundations, corporations, and federal and provincial governments.

Phillips, Susan. (2005). *Governance, Regulation and the Third Sector: Responsive Regulation and Regulatory Responses*. Retrieved March 25, 2008 from <http://www.cpsa-acsp.ca/papers-2005/Phillips.pdf>

Paper presented to the Annual Meeting of the Canadian Political Science Association. From the Introduction: "This paper draws on the actor-centred institutional literature to examine change – and resistance to change – in the federal regulation of Canada's charitable sector. ... The paper first outlines how the evolution in ideas about regulation, particularly the recent interest in responsive and smart regulation, apply to the third sector. ... The second section briefly reviews recent institutional debates about models of policy change in order to establish a framework for understanding the change that is occurring in regulation of the third sector. We then take a critical look at the current process of change to the administrative practices, regulations and the regulatory body itself that is unfolding. ... In conclusion, the next steps for smart regulatory reform of this sector and what can be learned from progress to date for both further change and about the change process itself are considered." (36 pages - PDF)

Saskatchewan Justice. Corporations Branch. *Forming a non-profit corporation*. Retrieved February 28, 2008 from <http://www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation>

As well as information about the incorporation process, this government webpage provides two links to information about the powers, responsibilities and liabilities of directors of non-profit corporations. The documents are pdf format, one is two pages in length, the other five pages. Also, from this page, under the link Additional Information and Forms, is a link to Sample Bylaws for a non-profit corporation. (pdf, 6 p.)

Wild Rose Foundation. Board Development Workbook Series. Retrieved March 25, 2008 from <http://www.wildrosefoundation.ca/bdp/workbooks.aspx>

The Board Development Program, in conjunction with the Muttart Foundation, created the following workbooks: Developing Job Descriptions for Board

Members of Nonprofit Organizations; Drafting and Revising Bylaws ; BOARD BUILDING: Recruiting and Developing Effective Board Members for Not-for-Profit Organizations; Hiring and Performance Appraisal of the Executive Director; Financial Responsibilities of Not-for-Profit Boards. This webpage describes each workbook and provides a link to download them as PDF documents.

Voluntary Sector Initiative. (2003). *Resources For Accountability and Financial Management in the Voluntary Sector*. Retrieved March 20, 2008 from http://www.vsi-isbc.org/eng/funding/financial_guide/index.cfm

Provides medium-sized organizations with resources, including website links, to advance their financial management knowledge and skills as well as enhance their accountability. Also available in printable formats.

Volunteer Alberta. *Directors and Officers Liability: a guide for directors and officers leading non-profits*. Retrieved March 25, 2008 from <http://www.volunteeralberta.ab.ca/dando/index.asp>

This website provides clear, concise information about the legal liability within non-profit organizations primarily in the form of bulleted lists on the topics: Who is responsible? What can go wrong? What can you do? Can you afford it?

Volunteer Alberta. *Insurance Toolkit for the Voluntary Sector: a guide for non-profits and charities*. Retrieved March 25, 2008 from <http://www.volunteeralberta.ab.ca/insurance/>

This website organizes information about insurance into General Information, Understanding a Policy and Managing your policy. It includes a glossary and FAQ's The Tools section provides an Insurance Primer for board members, Risk Management Process Checklist and links to background documents.

Volunteer Alberta. *Volunteers and the Law in Alberta*. Retrieved March 25, 2008 from <http://www.volunteeralberta.ab.ca/vollaw/>

Information about the law related to volunteering applies to the various stages of volunteer involvement: recruiting, screening, training, volunteering, election to the board, **directing as a board member**, and leaving. The ten sections of this manual are: Introduction, Legal status of a volunteer, Legal responsibilities, Special care in special circumstances, **Legal responsibilities of organization/board**, Insurance in the case of injury, Confidentiality, Human rights issues, Other legal issues and Guidelines for managers of volunteer services.

Volunteer BC. *Resources: Governance*. Retrieved March 25, 2008 from <http://www.volunteerbc.bc.ca/resources/governance/index.html>

This A-Z Directory for Board Governance teaches the essentials of Board Development from the early organizational stages of building the Board through to organizations who have been in existence for a few years and on to mature organizations, addressing the areas of challenge for each. It can be viewed as html or downloaded as a PDF.

INCORPORATION / DISSOLUTION

British Columbia Ministry of Finance. Corporate Registry. *Corporate Registry Information Packages: Society Act*. Retrieved February 27, 2008 from <http://www.fin.gov.bc.ca/registries/corppg/crsocieties.htm>

The Corporate Registry provides the legal framework and files documents for the incorporation, registration, maintenance and dissolution of companies, societies and cooperatives doing business or active in British Columbia. This information is made available to the public. The Corporate and Personal Property Registries facilitate and support commerce in the province by providing the mechanism to register and deliver information in a cost-effective manner, including: creating and registering business and not-for-profit entities; registering and securing personal property interests; and registering ownership and location of manufactured homes

Canada-Nunavut Business Service Centre. (2004). *Incorporating a Society*. Retrieved March 6, 2008 from http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=GuideFactSheet&cid=1089652640742&lang=en

This webpage provides general information about incorporating a society. It is also available in French.

Canada-Nunavut Business Service Centre. (2005). *Nunavut Legal Registries*. Retrieved March 6, 2008 from http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=Services&cid=1089652605547&lang=en

The Legal Registries Division consists of Corporate Registries, Document Registry, Securities Registry and the Land Titles Office. Corporate Registries is responsible for incorporating private businesses, non-profit societies, and co-operatives as well as for the registration of companies which have been created elsewhere but which are carrying on business in Nunavut. This webpage also provides contact information and is available in French..

Centre for Community Organizations. (2004). *Key Questions to Think About Before Incorporating a Non-Profit Organization*. Retrieved March 19, 2008 from <http://www.coco-net.org/docs/beforeincnpo.pdf>

To ensure a new non profit is strong enough to survive, this document poses some questions that need to be answered before applying for incorporation. This document is based on some of the common questions posed to the Centre for Community Organizations in their work with new nonprofits.

Industry Canada. Corporations Canada. *Canada Corporations Act Part II – Incorporating a Not-for-Profit Corporation..* Retrieved March 18, 2008 from <http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/cs03440e.html>

The purpose of this policy is to help Not-for-Profits submit an application to incorporate a not-for-profit organization under Part II of the Canada Corporations Act (CCA). This policy describes the information required for an application for incorporation as well as the framework for the by-laws of a not-for-profit corporation. The policy is available in French and English and is available either as a PDF or in HTML.

InfoPEI. *Incorporation of a Company*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44662>

The government of Prince Edward Island uses the *Companies Act* for both the for-profit and non-profit organizations. The corporate registry database lists societies and charities. This webpage provides a direct link to the *Companies Act*.

Manitoba. Companies Office. (2007, Oct.). *How Can a New Non Profit Organization Register with the Companies Office?* Retrieved March 25, 2008 from http://companiesoffice.gov.mb.ca/notices/non_profit.pdf

This document provides background information about incorporating a non-profit organization in Manitoba including advantages/disadvantages, general information about incorporation, the alternative option of filing a name under The Corporations Act of Manitoba, and applying for authorization to engage in fundraising activity within Manitoba. It includes a link to forms and instructions. (3 pages - PDF)

Northwest Territories Department of Justice. Corporate Registries. *Societies - Incorporation*. Retrieved March 18, 2008 from http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Incorp.htm

This webpage explains the advantages and obligations of incorporating a society, how to apply, what should be included in the by-laws, and how to register a charity. There are links to the required forms including sample by-laws. Side menu provides access to FAQs.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
Incorporating a Charity using Pre-Approved Objects. Retrieved March 17, 2008
from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.asp>

This Bulletin is intended to explain when and how to apply directly to Companies and Personal Property Security Branch using the pre-approved objects. For more detailed information on the incorporation of charities generally, please see the Not-for-Profit Incorporator's Handbook.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook - Charities*. Retrieved
March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/charities.asp>

This document from the Not for Profit Incorporator's Handbook provides information for charity organizations including: incorporating a charity; applying for Letters Patent; amalgamation; and registering with Revenue Canada. Section 6.1 deals with **Incorporating a Charity**. Section 6.6.2 deals with **Dissolution of a Charity and Surrender of the Charter**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook – Corporate Maintenance*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/corpmaintain.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 5.17 of the Handbook deals with **Dissolution of a Not for Profit – Surrender of the Charter**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook – Incorporation*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/incorp.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 3 of the Handbook deals with **Incorporation**.

Québec Registraire des entreprises. *Creating a Non-profit Legal Person*. Retrieved March 17, 2008 from
http://www.registreentreprises.gouv.qc.ca/en/demarrer/constituer_pmsbl

The information included in this guide will help organizations fulfill the procedures required to incorporate a non-profit legal person as outlined in Part III of the Companies Act. This is a translation of the Guide *Comment constituer une personne morale sans but lucrative*. (PDF – 31 pages.)

Québec Registraire des entreprises. *Dissolution of a company or non-profit corporation*. Retrieved March 17, 2008 from
http://www.registreentreprises.gouv.qc.ca/en/modifier/liquider_dissoudre/default.aspx

This government website is available in French and English. The site provides information about the dissolution of a company or a non-profit corporation in Québec. The information includes forms to fill out; and submitting and processing your application.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Incorporation*. Retrieved March 18, 2008 from
http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Incorp.htm

This webpage explains the advantages and obligations of incorporating a society, how to apply, what should be included in the by-laws, and how to register a charity. There are links to the required forms including sample by-laws. Side menu provides access to FAQs.

Saskatchewan Justice. Corporations Branch. *Forming a non-profit corporation*. Retrieved February 28, 2008 from
<http://www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation>

This government webpage provides information about the incorporation process, filing annual returns and financial statements, and frequently asked questions.

Saskatchewan Justice. (2004). *The Non-profit Corporations Act, 1995 Incorporation Kit*. Retrieved March 4, 2008 from
<http://www.justice.gov.sk.ca/Default.aspx?DN=ad32d24f-332f-4b93-9e8f-9ec7949e3a09>

This kit is in PDF format. The kit is divided into four sections: frequently asked questions and answers; general instructions; completing your incorporation forms; and additional information relating to the *Non-profit Corporations Act*.

Service Alberta. *Dissolve or Revive a Legal Entity*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/707.cfm>

This webpage describes what types of organizations may dissolve voluntarily and the circumstances under which they may be struck off of the corporate registry records. Follow links on the side menu for detailed information about how to dissolve or revive an organization.

Service Alberta. *How to Incorporate: Non-profit Companies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/714.cfm>

This webpage explains the nature of non-profit companies including names, structure and operating rules and provides information about where to go to incorporate as well as links to the forms and fee schedules.

Service Alberta. *How to Incorporate: Societies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/716.cfm>

This webpage explains the nature of societies including names, structure, and handling internal disputes. It also provides information about where to send the documents to incorporate as well as links to the forms and fee schedules.

Service New Brunswick. *Incorporation of a not-for-profit company*. Retrieved March 18, 2008 from <https://www.pxw1.snb.ca/snb7001/b/1000/CSS-FOL-SNB-45-0007B.pdf>

This guide provided in both French and English explains the procedural requirements to incorporate a non-profit company along with an example of the Application for Incorporation and a schedule of fees. (12 pages – PDF)

Service Nova Scotia and Municipal Relations - Registry of Joint Stock Companies. *Incorporating a Society: Overview and Instructions*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/pdf/rjsc/soc.pdf>

This 3-page guide provides information about “Results of Incorporation”, “Limitations of Incorporation”, “Advantages”, as well as information about **how to incorporate**, and (3 pages – PDF)

Yukon Department of Community Services. (2006). *Application for Incorporation of a Society*. Retrieved March 6, 2008 from http://www.gov.yk.ca/forms/forms/3500/yg3644_b.pdf

This is a 3-page bilingual electronic form in pdf format with instructions on the final page.

LEGISLATION

Department of Justice Canada. *Charities Registration (Security Information) Act* (2001, c. 41, s. 113). Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/C-27.55/index.html>

Government of Alberta. *Charitable Fund-raising Act*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/C09.CFM>

Government of Alberta. *Charitable Fund-raising Regulations*. Retrieved February 28, 2008 from http://www.qp.gov.ab.ca/documents/regs/2000_108.cfm

Government of Alberta. *Societies Act and Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/S14.CFM>

Government of British Columbia. *Charitable Purposes Preservation Act, SBC 2004, c.59*. As of March 28, 2008, not available publicly online.

This Act is intended to ensure a balance between the interests of donors and charities, and the interests of those to whom a charitable organization is indebted or liable. It was declared in force on March 8, 2007 through Regulation 51/2007. Current legislation can be found in public and courthouse libraries. Non-subscription online access is not always up-to-date but can be searched at <http://www.qp.gov.bc.ca/statreg/>

Government of British Columbia. *Society Act, RSBC 1996, c.433*. Retrieved February 28, 2008 from http://www.qp.gov.bc.ca/statreg/stat/S/96433_01.htm

Government of Canada. *Income Tax Act*. Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/I-3.3/index.html>

Government of Manitoba. *The Charities Endorsement Act*. Retrieved March 4, 2008 from the Manitoba Queen's Printer website: <http://web2.gov.mb.ca/laws/statutes/ccsm/c060e.php>

The Act came into force in 1956 and was last amended in 1996 to address the City of Winnipeg, Civic Charities Board which was done away with at that time. It regulates the granting of authorization to solicit funds or sell items province-wide for a charitable purpose by charitable organizations or by other agencies. In the granting of the authorization, the use of promotional agencies, the period and the type of solicitations are also regulated.

Government of Manitoba. *Corporations Act*. Retrieved March 4, 2008 from <http://web2.gov.mb.ca/laws/statutes/ccsm/c225e.php>

Government of New Brunswick. *Companies Act*. Retrieved March 18, 2008 from <http://www.gnb.ca/acts/acts/c-13.htm>

The incorporation of a not-profit company can be done under the *Companies Act* of New Brunswick. The Act is available in both French and English.

Government of Newfoundland and Labrador. *Corporations Act*. Retrieved March 18, 2008 from <http://assembly.nl.ca/Legislation/sr/statutes/c36.htm>

Government of the Northwest Territories. *Societies Act, R.S.N.W.T. 1988, c.S-11*. Retrieved March 6, 2008 from <http://www.justice.gov.nt.ca/pdf/ACTS/Societies.pdf>

This electronic version of the office consolidation was prepared by Legislation Division, Department of Justice.

Government of Nova Scotia. *Societies Act, RS C.435*, (amended 1993, c. 42). Retrieved March 18, 2008 from <http://www.gov.ns.ca/legislature/legc/statutes/societie.htm>

This electronic version of An Act to Provide for the Incorporation of Non-profit Societies or the Societies Act is provided by the Office of the Legislative Counsel.

Government of Nunavut. *Societies Act*. Retrieved March 6, 2008 from http://action.attavik.ca/home/justice-gn/attach-en_conlaw_prediv/Type1841.pdf

Government of Ontario. *Charitable Gifts Act*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c08_e.htm

Government of Ontario. *Charities Accounting Act, R.S.O. 1990, c. C.10*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c10_e.htm

Government of Ontario. *Charitable Institutions Act - R.R.O. 1990, Reg. 69*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c09_e.htm

Government of Ontario. *Corporations Act, R.S.O. 1990, c. C.38*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c38_e.htm

Portions of the [Corporations Tax Act](#) and the [Corporations Information Act](#) also apply to charities and non-profits in Ontario.

Government of Prince Edward Island. *Charities Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-04.pdf>

Government of Prince Edward Island. *Companies Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-14.pdf>

This document, prepared by the Legislative Counsel Office, is a consolidation of this statute current to November 1, 2003. It is intended for information and reference purposes only.

Government of Québec. *An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, R.S.Q., chapter P-45*. Retrieved March 17, 2008, from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/P_45/P45_A.html

Government of Québec. *An Act respecting assistance for the development of cooperatives and non-profit legal persons*. Retrieved March 17, 2008 from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/A_12_1/A12_1_A.html

Government of Saskatchewan. *The Charitable Fund-raising Businesses Act*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Statutes/Statutes/c6-2.pdf>

Government of Saskatchewan. *The Charitable Fund-raising Businesses Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Regulations/Regulations/c6-2r1.pdf>

Government of Yukon. *Societies Act, R.S.Y. 2002, C. 206*. Retrieved March 6, 2008 from <http://www.gov.yk.ca/legislation/acts/societies.pdf>

This PDF document provides the complete *Societies Act* of the Yukon Territory in both English and French.

Saskatchewan Justice. *The Non-profit Corporations Act, 1995*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/Non-profit-Corporations-Act-1995>

This government webpage provides a summary of and links to the *Non-profit Corporations Act*, as well as a link to the Corporations Branch page which has information about forming a non-profit corporation and a links to the required forms.

Saskatchewan Justice. *The Non-profit Corporations Amendment Act, 2005*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/Non-profit-Corporations-Amendment-Act-2005>

This government webpage summarizes the amendments made to both the *Non-profit Corporations Act 1995*, and the associated Regulations.

Uniform Law Conference of Canada. *Uniform Charitable Fundraising Act*. Retrieved March 25, 2008 from
http://www.ulcc.ca/en/us/Uniform_Charitable_Fundraising_Act_En.pdf

The Uniform Law Conference of Canada was founded to harmonize the laws of the provinces and territories of Canada, and where appropriate the federal laws as well. Uniform statutes are drafted by professional drafters, known as Legislative Counsel, for the member governments. The *Uniform Charitable Fundraising Act* sets out a legislative scheme to regulate charitable fundraising. A [briefing note](#) accompanies this proposed uniform statute. All uniform statutes are available in French and in English. (34 pages – PDF)

PRIVACY

Association of Fundraising Professionals. (2003). *Privacy 101 'A Guide to Privacy Legislation for Fundraising Professionals in Canada*. Retrieved March 19, 2008 from http://www.afpnet.org/content_documents/Privacy_101_guide_to_send_6-30-03.pdf

This guide was created in 2003 before the full application of the federal privacy legislation, the Personal Information Protection and Electronic Documents (PIPED) Act, came into effect on Jan. 1, 2004. The guide is designed to assist organizations in preparing for privacy legislation. This guide provides the framework and practical examples of what organizations should be doing to ensure compliance.

McCully, Jeffrey H. (2003, October 20). *Privacy Law and Governance in the Non-profit Sector (Part 1 of 2)*. Retrieved March 11, 2008 from CharityVillage Newsweek website: <http://www.charityvillage.com/cv/archive/acov/acov03/acov0334.html>

McCully writes about the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c.5, and its impact on non-profit organizations and charities. He endeavours to give an overview of this area of privacy law as well as answer questions such as, "How should we prepare?" and "What will we have to do differently with donor lists?" and "Can our Central Office in one province, communicate private information with offices in different jurisdictions?"

McCully, Jeffrey H. (2003, November 3). *Privacy Law and Governance in the Non-profit Sector (Part 2 of 2)*. Retrieved March 11, 2008 from CharityVillage Newsweek website: <http://www.charityvillage.com/cv/archive/acov/acov03/acov0336.html>

McCully presents part 2 of his article that addresses the impact of the *Personal Information Protection and Electronic Documents Act* on non-profit organizations and charities.

Office of the Privacy Commissioner of Canada. (2004). *The Application of the Personal Information Protection and Electronic Documents Act to Charitable and Non-Profit Organizations*. Retrieved March 18, 2008 from http://www.privcom.gc.ca/fs-fi/02_05_d_19_e.asp

This fact sheet is available from the Office of the Privacy Commissioner of Canada website and deals with the application of the *Personal Information Protection and Electronic Documents Act (PIPEDA)* to charities, non-profit organizations, associations and other similar organizations. In particular, many organizations and individuals want to know how the Act applies to fundraising and other activities such as mailing information to previous donors or members.

RECEIPTING

Aptowitz, Adam and Zummach, Nicole. (2007). *Receipting issues affecting registered charities (MP3)*. Retrieved March 19, 2008 from the Charity Village website: <http://www.charityvillage.com/cv/research/rlegalpod2.html>

This 9:08 minute MP3 download addresses the question of whether to receipt or not to receipt. Adam Aptowitz, a lawyer with the Ottawa-based law firm Drache LLP, reviews the CRA requirements for official donation receipts, the penalties for non-compliance, and some of the common questions that charities face when accepting gifts from donors.

Canada Revenue Agency. *Checklists for charities*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/checklists/menu-e.html>

This webpage provides checklists for charities on the following topics: Maintaining charitable registration, engaging in allowable activities, keeping adequate books and records, **issuing complete and accurate donation receipts**, meeting the disbursement quota, filing the annual information return (T3010), maintaining the charity's legal status, and changing the charity's mode of operation or legal structure.

Canada Revenue Agency. (1997). *Income Tax Act – Gifts and Official Donation Receipts*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/it110r3/it110r3-e.pdf>

The *Income Tax Act* encourages taxpayers to support the activities of registered charities and certain other organizations by allowing gifts to such organizations to qualify for a tax credit if the gift is made by an individual (other than one who has taken a vow of perpetual poverty and claimed a deduction under subsection 110(2)) or for a deduction in computing taxable income if the gift is made by a corporation. The tax credit is a non-refundable and non-transferable federal tax credit deductible against Part I tax payable. This bulletin discusses some of the types of donations that qualify as gifts as well as some of those that do not. In addition, there are some observations on the issue of official donation receipts. (9 pages – PDF)

The Charities File. *General Guidelines for Split-Receipting (Info Sheet #13)*. Retrieved March 19, 2008 from http://pancancra.voluntarygateway.ca/images/modules/administration/info_sheets/Info_Sheet_13.pdf

This Info Sheet, part of a training module created by The Charities File (<http://pancan-cra.voluntarygateway.ca/en/main>) Split-Receipting applies to situations in which the donor provides the charity with a gift but also receives some type of advantage or benefit in return. This information sheet presents information about Gifting and the general guidelines for fundraising events and activities. The information sheet also provides examples of split-receipting calculations for 7 different scenarios. (12 pages – PDF)

Pyka, Frank and Foundation Western. (2007). *Donation Receipting – the Logic behind the Confusion*. (PowerPoint presentation). Retrieved March 19, 2008 from http://www.lrfre.on.ca/pop_notes/frank_pyka_pres.ppt

This 48-slide presentation from the Foundation Western website provides information about Charities and the Income Tax Act, about Gifts and Fundraising Events, and detailed instructions about providing a Donation Receipt.

TAXATION

Benefic Group Inc. *Papers on Charity Law*. Retrieved March 10, 2008 from <http://beneficgroup.com/benefic-scholarship/papers-and-presentations/>

Papers on legal and tax matters relating to charities. Blake Bromley, President of Benefic Group, is a globally recognized expert on the comparative law of charity and regularly advises charities and donors operating around the world on **tax and legal issues** relating to the international transfer and utilization of charitable funds as well as on matters of corporate control and structure. He has advised governments in China, Russia, Vietnam, England, Australia, South Africa and

Eastern Europe on drafting their laws governing rights and tax privileges of social organizations.

Canada Revenue Agency. *Registering a Charity for Income Tax Purposes*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/t4063/t4063-e.html>

This CRA publication is a companion to [Form T2050, Application to Register a Charity Under the Income Tax Act](#). You should read it carefully before you apply for registration as a charity. The first section of this publication explains whether or not an organization should apply for registration, and outlines the principal factors we consider in evaluating an application. The second section contains step-by-step instructions that explain in detail how to complete the application. The publication is available in French and in English.

Canada Revenue Agency. *Completing the Tax Return where Registration of a Charity is Revoked*. Retrieved March 18, 2008 from <http://www.craarc.gc.ca/E/pub/tg/rc4424/rc4424-05e.pdf>

This guide from the CRA incorporates the changes to the *Income Tax Act* that came into effect on June 13, 2005. The guide is also available in French. (17 pages – PDF)

Deloitte & Touche, LLP - Canada. (2006). *Taxation of Charities*. Retrieved March 19, 2008 from <http://www.deloitte.com/dtt/article/0,1002,cid%253D138993,00.html>

"This booklet is intended for members of the Board of Directors, trustees and officers of charities or non-profit organizations who require a concise source of information on major issues concerning taxation in this sector." (pdf, 32 p.)

Drache, Arthur B.C., Q.C. (2002). *The Tax Treatment of Charities in Canada*. Retrieved March 19, 2008 from the Queen's University website: http://www.queensu.ca/sps/current_students/MPA/courses/mpa880/MilanPaper.php

This paper was prepared for The Conference on Laws for the Not-For-Profit Sector in European Union Countries. The paper examines the tax treatment of charities in Canada, with an emphasis on how the system treats donations to such organizations and the incentives given for such donations. The paper then examines various problem areas and suggests methods by which the problems might be overcome.

Manitoba Ministry of Finance. Taxation Division. (2000, June). *The Retail Sales Tax Act: Charitable & Non-Profit Organization Fund Raising Activities*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/finance/taxation/bulletins/024.pdf>

This bulletin, created by the Manitoba Finance, Taxation Division outlines the Retail Sales Tax (RST) application on goods sold by charitable and non-profit organizations in Manitoba.

Legal Information Society of Nova Scotia. (2004). *Guide to Law for Nonprofit Organizations in Atlantic Canada*. Retrieved March 11, 2008 from http://www.legalinfo.org/index.php?option=com_content&task=view&id=158&Itemid=206

This guide will help nonprofits increase their knowledge of the laws in Atlantic Canada that relate to running an organization. It will help you: choose the right organizational structure for your group; avoid fines; and avoid liability charges. It will help your group research important legal issues from developing a constitution to **properly preparing tax information**. The authors have tried to use plain language wherever possible although they could not avoid the use of legal terms entirely. Where they have been used, the authors have included an explanation or defined them in the Glossary (Appendix F). Words that are bolded in the text are found in the Glossary. In developing and researching this guide, the Legal Information Society of Nova Scotia sought input from nonprofit groups, government departments, legal, and communications experts. It has also been reviewed by the public legal education organizations in New Brunswick, Newfoundland and Labrador, and Prince Edward Island. The guide is also available in French.

The Philanthropist. *A Journal on Canadian Tax Law and Philanthropy*. Retrieved March 11, 2008 from <http://www.thephilanthropist.ca/index.html>

The Philanthropist is a quarterly journal that publishes articles and information of interest and assistance to the management and directors of Canadian foundations and charities and their legal and financial advisors. It also provides a forum for discussion and informed debate of controversial issues arising in the philanthropic sector. The journal is published by the Agora Foundation with the assistance of the Charity and Not-for-Profit Law Section of the Ontario Bar Association, and the Canadian Centre for Philanthropy. The Journal's website is available in French and English

Public Legal Education and Information Service of New Brunswick. (2004, July). *Not-For-Profit Organizations: A Legal Guide*. Retrieved March 11, 2008 from <http://www.legal-info-legale.nb.ca/showpub.asp?id=14&langid=1>

The purpose of this booklet is to provide information to community groups and organizations, which may be considering incorporating as "Not-For-Profit", organizations. It outlines some of the reasons a group may find it desirable to incorporate. It explains the responsibilities and obligations that accompany the act of incorporation. It also discusses **income tax and HST**.

Revenu Québec. *Determination of an Amount Deemed Spent*. Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/formulaires/tp/tp-985_2_2-v.asp

This form is to be completed by a registered charity that wishes to have an amount deemed to have been spent during a given taxation year in the course of carrying on its charitable activities. The form is available in both French and English.

Revenu Québec. *Non-profit organizations*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/osbl/index.asp>

This webpage from the Revenu Québec site contains general information about non-profit organizations; exemption from income tax and tax on capital; obligations of tax payers, agents, and employers; and relevant documents and forms. This site is available in both French and English.

Revenu Québec. *Registered charities and recognized artistic organizations*. Retrieved March 17 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/organismes/index.asp>

This webpage from the Government of Québec site contains general information about charities; income of a registered charity; tax benefits; obligations; list of registered charities; and relevant documents and forms. This site is available in both French and English.

Revenu Québec. *The QST and the GST/HST: How They Apply to Charities*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/publications/in/in-228-v.asp>

This brochure provides information on various subjects, including taxable and exempt sales, tax rebates, the simplified net tax calculation method, registration for the GST and the QST, input tax credits (ITCs) and input tax refunds (ITRs).

Revenu Québec. *Charity or non-profit organization?* Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/ministere/centre_information/nf/nf2004/in-136_66/osbl.asp

This bulletin from Revenu Québec explains how under the GST and QST systems, specific rules apply to whether an organization is a charity or a non-profit. The bulletin is available in French or in English.

VOLUNTEERS

The People's Law School. (2000 Revised). *Volunteers and the Law: A guide for volunteers, organizations and boards*. Retrieved March 11, 2008 from http://www.publiclegaled.bc.ca/snapfiles/Volunteers_the_Law_book.pdf

Publication states:

Volunteers play an important role in our communities. The range of activities taken on by volunteers is endless: caring for children, providing information and support, organizing festivals, rescuing animals, participating in search and rescue missions. There are as many kinds of activities as there are volunteers who take them on. Most volunteer activities pose no legal risk – but some do. And some volunteer activities may hold a particular level of danger for the participants or the volunteer. Volunteers and staff of organizations who agree to engage in these activities take on certain responsibilities. If these responsibilities are not handled with care, the volunteer and organization can be held accountable. This book will help volunteers, staff and board members learn about how the law applies to volunteer activities and the work you do.

Alphabetical List

Alberta Gaming and Liquor Commission. Gaming for Charities. Retrieved March 13, 2008 from <http://www.aglc.gov.ab.ca/charitiesandnonprofit/default.asp>

Alberta has adopted the charitable gaming model for casinos, bingo, raffles and pull tickets. These gaming activities may only occur when eligible charitable or religious groups apply for and receive licenses to conduct the gaming activities. This webpage provides information about licensing eligibility, use of gaming proceeds and financial reporting. There is also information about the GAIN training program which helps volunteers gain a better understanding of the responsibilities and requirements of a gaming license.

Alcohol and Gaming Commission of Ontario. *Gaming and Lotteries*. Retrieved March 28, 2008 from <http://www.agco.on.ca/en/c.gaming/c.gaming.html>

"This section of our site is dedicated to detailed gaming-related registration and charity licensing information — use it to access and download all current charitable lottery licensing applications and gaming registration applications." This site is also available in French

Altaf, Hassan. *Financial literacy for nonprofit boards - Part 1 & Part 2*. Retrieved March 20, 2008 from Charity Village Research Articles:

Part 1 (2006, Sep.): <http://www.charityvillage.com/cv/research/rim15.html>

Part 2 (2006, Oct.): <http://www.charityvillage.com/cv/research/rim16.html>

"Financial literacy signifies the ability to read and understand fundamental financial statements as well as the ability to ask probing questions about the organization's financial risks and accounting." These articles are written by a chartered accountant. Part 1 teaches what types of information can be gleaned from financial statements and provides some examples of how to evaluate this information, as well as exploring financial indicators from the income statement. Part 2 provides some examples of useful financial ratios, and explores indicators from the balance sheet and comparing more than one financial statement.

Aptowitz, Adam and Zummach, Nicole. (2007). *Receipting issues affecting registered charities (MP3)*. Retrieved March 19, 2008 from the Charity Village website: <http://www.charityvillage.com/cv/research/rlegalpod2.html>

This 9:08 minute MP3 download addresses the question of whether to receipt or not to receipt. Adam Aptowitz, a lawyer with the Ottawa-based law firm Drache LLP, reviews the CRA requirements for official donation receipts, the penalties for non-compliance, and some of the common questions that charities face when accepting gifts from donors.

Association of Fundraising Professionals. (2003). *Privacy 101 ' A Guide to Privacy Legislation for Fundraising Professionals in Canada*. Retrieved March 19, 2008 from http://www.afpnet.org/content_documents/Privacy_101_guide_to_send_6-30-03.pdf

This guide was created in 2003 before the full application of the federal privacy legislation, the Personal Information Protection and Electronic Documents (PIPED) Act, came into effect on Jan. 1, 2004. The guide is designed to assist organizations in preparing for privacy legislation. This guide provides the framework and practical examples of what organizations should be doing to ensure compliance.

Association of Fundraising Professionals. *Resource Centre*. Retrieved March 20, 2008 from http://www.afpnet.org/resource_center

This section of the website provides a wealth of resources related to fundraising. Subject areas include fundraising news, online card catalogue, resource tools, resource reviews, audioconferences, resource centre FAQs, affiliate library and diversity essays. Be aware that this is an international organization so not all materials are applicable to Canada. To learn more about the Canadian office visit the "About AFP" section.

Barr, Cathy, McKeown, Larry, Davidman, Katie, McIver, David, & Lasby , David. (2004). *The Rural Charitable Sector Research Initiative: A Portrait of the Nonprofit and Voluntary Sector in Rural Ontario*. Retrieved March 10, 2008 from the Foundation for Rural Living Website: http://www.frl.on.ca/frl/Rural_Report_Final.pdf

This initiative is designed to aid in the understanding of trends and patterns affecting the rural voluntary sector. This report presents the results from the first phase of the project, which consists of three separate but related pieces of research: a review of the existing literature on the rural voluntary sector; an analysis of contributory behaviours using the 2000 National Survey of Giving, Volunteering and Participating (NSGVP); and an analysis of voluntary organizations registered as charities with the Canada Revenue Agency (CRA) in 1999. (52 pages - PDF)

Barr, Cathy and Stowe, Susan. (2005). *The Rural Charitable Sector Research Initiative: The Capacity Challenges of Nonprofit & Voluntary Organizations in Rural Ontario*. Retrieved March 10, 2008 from the Foundation for Rural Living Website: http://www.frl.on.ca/frl/docs/RCSI_Phase_II_Report_Final.pdf

This initiative is designed to aid in the understanding of trends and patterns affecting the rural voluntary sector. This report presents the results from phase two of the project, in which key informant interviews with rural practitioners and

charitable sector experts were undertaken to gain a more qualitative understanding of the issues from an individual and organizational perspective. (32 pages - PDF)

Benefic Group Inc. *Papers on Charity Law*. Retrieved March 10, 2008 from <http://beneficgroup.com/benefic-scholarship/papers-and-presentations/>

Papers on legal and tax matters relating to charities. Blake Bromley, President of Benefic Group, is a globally recognized expert on the comparative law of charity and regularly advises charities and donors operating around the world on tax and legal issues relating to the international transfer and utilization of charitable funds as well as on matters of corporate control and structure. He has advised governments in China, Russia, Vietnam, England, Australia, South Africa and Eastern Europe on drafting their laws governing rights and tax privileges of social organizations.

Blumberg, Mark. (2008, March). *Canadian nonprofit and charity legal audits: Forget about it!* Retrieved March 19, 2008 from CharityVillage Research Articles: <http://www.charityvillage.com/cv/research/rlegal22.html>

This article begins by acknowledging that it can seem easier to forget about potential governance problems but increasingly charities are being held to higher standards. The purpose of the article is to explain "the value of an informal legal audit for nonprofits and charities and how lawyers can be effectively and efficiently used to provide real tangible value to Canadian charities and nonprofits."

Bourgeois, Donald J. (2002). Introduction: Charitable and Not-for- Profit Organizations. Excerpt from *The Law of Charitable and Not-for Profit Organizations*. Retrieved March 10, 2008 from the Carters & Associates website: <http://www.carters.ca/pub/book/2002/LCNPOch1.pdf>

This 35-page excerpt attempts to assist lawyers to better understand the complexities (legal and practical) of the law of charitable and not-for-profit organizations and to provide legal services to their clients in this area of law. It attempts to make the law, policies and practices more transparent. It distinguishes between "charitable" and "not-for-profit" organizations and reviews the options for legal structures (trust, unincorporated organization, corporation or co-operative corporation without share capital), and their advantages and disadvantages. It discusses the procedure for establishing and maintaining the legal structures, and provides precedents for each. The text also examines the major legal issues for officers, directors, trustees and members of charitable and not-for-profit organizations. Finally, it reviews the law of taxation as it applies to charitable and not-for-profit organizations and the procedures for applying for registration as a charitable organization with the Canada Customs and Revenue Agency. This excerpt is Chapter 1 of the book. Chapters 2 and 3 are also available on this site.

British Columbia Ministry of Finance. Corporate Registry. *Corporate Registry Information Packages: Society Act*. Retrieved February 27, 2008 from <http://www.fin.gov.bc.ca/registries/corppg/crsocieties.htm>

The Corporate Registry provides the legal framework and files documents for the incorporation, registration, maintenance and dissolution of companies, societies and cooperatives doing business or active in British Columbia. This information is made available to the public. The Corporate and Personal Property Registries facilitate and support commerce in the province by providing the mechanism to register and deliver information in a cost-effective manner, including: creating and registering business and not-for-profit entities; registering and securing personal property interests; and registering ownership and location of manufactured homes.

British Columbia. Ministry of Public Safety and Solicitor General. *Gaming Information and Services: Licences*. Retrieved March 28, 2008 from <http://www.pssg.gov.bc.ca/gaming/licences/index.htm>

The Gaming Policy and Enforcement Branch regulates all gaming in British Columbia, ensures the integrity of gaming industry companies, people and equipment, and investigates allegations of wrongdoing. Most gaming in B.C. requires a licence. This webpage explains eligibility, determining the correct type of licence for your event, and application procedures. There is also a link to the appropriate forms.

Broder, Peter. (2001, August). *The legal definition of charity and Canada Customs and Revenue Agency's charitable registration process*. Retrieved March 10, 2008 from the Canadian Centre for Philanthropy Website: <http://www.ccp.ca/files/publicaffairs/definition.pdf>

Broder, a policy analyst for the Canadian Centre for Philanthropy, presents an inventory of options for the charitable registration process. Assessment of the eligibility of groups for charitable registration in Canada has drawn sharp and sustained criticism. This assessment, which is made by the Canada Customs and Revenue Agency (CCRA) based on the legal definition of charity as evolved through common law and modified by statute, is widely seen as both unfair and out-of-step with contemporary Canadian values. Much of this criticism is rooted in dissatisfaction with the current legal definition of charity, which is said to be antiquated, inconsistent and inflexible. The purpose of this paper is to highlight the inadequacies of the current definition, as applied through the registration assessment process, and suggest means to improve it.

Bromley, Kathryn. (2000, September). The Definition of Religion in Charity Law in the Age of Fundamental Human Rights. *International Journal of Not-for-Profit Law* 3(1). Retrieved March 10, 2008 from http://www.icnl.org/journal/vol3iss1/ar_KBromley.pdf

This paper begins with the following introduction:

In 1813, Elizabeth Mary Bates settled an *inter vivos* trust in England, one half of whose profits went to the Moravian Church for the purpose of “maintaining, supporting and advancing the missionary establishments among heathen nations”. Every year the Moravian Church applied for a return of the income tax paid on this income, and every year until 1886 the Church received it. In 1886, John Pemsel, the treasurer of the Moravian Church, was refused the tax rebate of 73 pounds, and so he sued the Income Tax Commissioners on the Church’s behalf. The Court of Appeal awarded the tax rebate to John Pemsel, on the basis that the religious purposes specified in Elizabeth Bates’ trust were charitable. The Commissioners appealed to the House of Lords. In 1891, Lord MacNaghten confirmed the analysis of the Court of Appeal in a decision which remains the leading case on the definition of charity.

The issue which this paper will address is whether the Supreme Court of Canada would reach the same decision on the same set of facts today. This paper will assume that the *CCRA* refuses to grant Pemsel the tax benefits because of its determination that the Moravian Church does not constitute a ‘religion’ within the meaning of the second head of charity. Faced once again with an unfavourable bureaucratic interpretation of a long-standing legal concept, this time the term ‘religion’ within the definition of ‘charity’, Pemsel litigates to convince the court that (a) the Moravian Church is a religious institution, and (b) activities aiming to ‘convert the heathen’ to the Moravian Church qualify for tax privileges as being for the ‘advancement of religion’.

Bugg, Grace and Dallhoff, Sue. (2006). *National Study of Board Governance Practices in the Non-Profit and Voluntary Sector in Canada*. Retrieved March 20, 2008 from the Centre for Voluntary Research and Development website:
<http://www.cvsrd.org/eng/publications.html>

This first national study of board governance practices in the Canadian non-profit and voluntary sector was conducted in 2005. It represents a unique database of Canadian non-profit governance practices; identifies trends and issues that affect the governance of Canada’s non-profit organizations; provides an inventory of successful board governance practices to address common challenges; and offers some suggestions on ways to measure the accountability of non-profit boards. The Executive Summary (24 pages - PDF) or the complete report (129 pages - PDF) can be downloaded from this page; it is located in the Policy and Practice section.

Canada Business. Business Start-Up Assistant. (2004). *Not-for-Profit*. Retrieved March 18, 2008 from <http://bsa.cbasc.org/gol/bsa/site.nsf/en/su06561.html>

This government website is organized by province. The site relates specifically to starting up a non-profit business in Canada and provides reliable information on

incorporation, taxation, registration, management and governance, funding and fundraising and much more. This website is also available in French.

Canada-Nunavut Business Service Centre. (2004). *Incorporating a Society*. Retrieved March 6, 2008 from http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=GuideFactSheet&cid=1089652640742&lang=en

This webpage provides information about incorporating a society as well as Nunavut contact information.

Canada-Nunavut Business Service Centre. (2005). *Nunavut Legal Registries*. Retrieved March 6, 2008 from http://www.cbsc.org/servlet/ContentServer?pagename=CBSC_NU/display&c=Services&cid=1089652605547&lang=en

The Legal Registries Division consists of Corporate Registries, Document Registry, Securities Registry and the Land Titles Office. Corporate Registries is responsible for incorporating private businesses, non-profit societies, and co-operatives as well as for the registration of companies which have been created elsewhere but which are carrying on business in Nunavut. This webpage also provides contact information and is available in French and Inuinnaqtun.

Canada Revenue Agency. *Charities and Giving*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/tax/charities/menu-e.html>

The Canada Revenue Agency (CRA) registers qualifying organizations as charities, gives technical advice on operating a charity, and handles audit and compliance activities. Registered charities are required to file an annual return with the CRA, a portion of which is available to the public, and must meet certain requirements of the *Income Tax Act* concerning their expenditures and activities. Visitors to the website can also search the listing of Canadian Registered Charities. This website is also available in French.

Canada Revenue Agency. *Charities – related forms and publications by topic type*. Retrieved March 18, 2008 from <http://www.craarc.gc.ca/tax/charities/formspubs/topicitype-e.html>

This webpage from the Charities and Giving website of the Canada Revenue Agency provides forms and publications to download on a variety of topics related to charities including: becoming a registered charity, operating day-to-day, and revoking registered status. All documents are also available in French. Documents are available in either PDF, HTML or both versions.

Canada Revenue Agency. *Checklists for charities*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/checklists/menu-e.html>

This webpage provides checklists for charities on the following topics: Maintaining charitable registration, engaging in allowable activities, keeping adequate books and records, issuing complete and accurate donation receipts, meeting the disbursement quota, filing the annual information return (T3010), maintaining the charity's legal status, and changing the charity's mode of operation or legal structure.

Canada Revenue Agency. *Completing the Tax Return where Registration of a Charity is Revoked*. Retrieved March 18, 2008 from <http://www.craarc.gc.ca/E/pub/tg/rc4424/rc4424-05e.pdf>

This guide from the CRA incorporates the changes to the *Income Tax Act* that came into effect on June 13, 2005. The guide is also available in French. (17 pages – PDF)

Canada Revenue Agency. (1997). *Income Tax Act – Gifts and Official Donation Receipts*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/it110r3/it110r3-e.pdf>

The *Income Tax Act* encourages taxpayers to support the activities of registered charities and certain other organizations by allowing gifts to such organizations to qualify for a tax credit if the gift is made by an individual (other than one who has taken a vow of perpetual poverty and claimed a deduction under subsection 110(2)) or for a deduction in computing taxable income if the gift is made by a corporation. The tax credit is a non-refundable and non-transferable federal tax credit deductible against Part I tax payable. This bulletin discusses some of the types of donations that qualify as gifts as well as some of those that do not. In addition, there are some observations on the issue of official donation receipts. (9 pages – PDF)

Canada Revenue Agency. *Keeping Records*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/rc4409/rc4409-e.html>

This CRA publication applies to record keeping for income taxes, GST/HST, payroll, trusts, registered pensions, registered charities, registered Canadian amateur athletic associations, municipal corporations, hospitals, and non-profit organizations. The first chapter applies to records in paper format, electronic format, or a combination of both. See Chapters two, three and four for additional information on keeping electronic records, payroll records, and GST/HST records. The publication is available in both French and English.

Canada Revenue Agency. (2008, Jan.) *Keeping Records (Web FAQs)*. Retrieved March 20, 2008 from <http://www.cra-arc.gc.ca/tax/business/topics/keeprec/menu-e.html>

Topics covered in this series are: Who has to keep records? Types of records. How to keep records. Payroll records. E-commerce. GST/HST - Books and Records. Throughout links are provided to other relevant forms and publications.

Canada Revenue Agency. *Provincial and territorial government requirements*. Retrieved March 27, 2008 from <http://www.cra-arc.gc.ca/tax/charities/contact/provinces/menu-e.html>

In addition to the *Income Tax Act* regulations, charities must also be compliant with provincial or territorial requirements. For details, select your province or territory from the list on this webpage.

Canada Revenue Agency. *Registered Charities Newsletters*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/tax/charities/newsletters-e.html>

These newsletters are available from the Canada Revenue Agency website and are published regularly in both French and English and in an electronic format. Newsletters from 1991 to the present are available online and can be downloaded either as a PDF or HTML document.

Canada Revenue Agency. *Registering a Charity for Income Tax Purposes*. Retrieved March 18, 2008 from <http://www.cra-arc.gc.ca/E/pub/tg/t4063/t4063-e.html>
This CRA publication is a companion to [Form T2050, Application to Register a Charity Under the Income Tax Act](#). You should read it carefully before you apply for registration as a charity. The first section of this publication explains whether or not an organization should apply for registration, and outlines the principal factors we consider in evaluating an application. The second section contains step-by-step instructions that explain in detail how to complete the application. The publication is available in French and in English.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Books and Records Retention/Destruction*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic78-10r4/ic78-10r4-e.html>

This circular gives information and guidance to persons who are required by law to keep books and records in French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. IC05-1, *Electronic Record Keeping* contains information related to keeping electronic books and records. The circular is available in French and English and is also available as a PDF.

Canada Revenue Agency. Income Tax Information Circular. (2005). *Electronic Bookkeeping*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/tp/ic05-1/ic05-1-e.html>

This circular gives information and guidance to persons who use electronic business systems and who are required by law to keep books and records in French or English in Canada according to sections 230 and 230.1 of the *Income Tax Act*, section 87 of the *Employment Insurance Act*, and section 24 of the *Canada Pension Plan*. It does not reflect the requirements imposed by other statutes, whether federal, provincial/territorial, or municipal, to maintain adequate books and records. The circular is available in French and English and is also available as a PDF.

Canadian Council of Christian Charities. *News releases*. Retrieved March 27, 2008 from <http://www.cccc.org/contents.php?area=y&id=6500>

News releases of the Canadian Council of Christian Charities (CCCC) keep charities informed of developments in the practical aspects of management, stewardship and accountability. To receive e-mail notification of news releases, go to the media centre to sign up.

Canadian FundRaiser. *Non-profit Sector Management Information Service*. Retrieved March 27, 2008 from <http://www.canadianfundraiser.com/>

Since 1991, the Canadian FundRaiser™ newsletter has been updating nonprofit managers twice-monthly on news, trends, tips and analysis of developments in the fields of fundraising and nonprofit management. This webpage describes their service and how to subscribe.

Carter & Associates Charities Practice. *Charitylaw.ca*. Retrieved March 18, 2008 from <http://www.charitylaw.ca>

The website at CharityLaw.ca provides information on legal issues of interest to charities and not-for-profit organizations both in Canada and internationally in the form of articles, seminar materials and newsletters. Regular newsletters provided through the website include the Charity Law Bulletin and Charity Law Update.

Carter Terrance S., B.A., LL.B. (2001, October 5) “*Looking a Gift Horse in the Mouth*” *Avoiding Liability in Charitable Fundraising*. Retrieved March 10, 2008 from the Carters & Associates website
:<http://www.carters.ca/pub/article/charity/2001/gifthorse.pdf>

This 238-page paper is “intended to provide a practical overview of the legal risks associated with charitable fundraising in Canada, with a particular emphasis on charities that operate in Ontario. The paper discusses practical steps that can be taken to avoid such legal liability, where possible. The paper was first prepared for the Law Society of Upper Canada 2nd Annual Trusts and Estates Forum held in November 1999, but has been considerably updated and expanded since then. The paper is primarily directed to lawyers who advise charitable clients or who

themselves serve on the board of directors of charitable organizations. However, the comments contained in the paper are also intended to assist senior management and fundraisers who either work for or act on behalf of charities.”

Carter, Terence S. and Demczur, Jacqueline M. (2007, Sep). *Legal risk management checklist for charities*. Retrieved March 18, 2008 from <http://www.carters.ca/pub/checklst/charity.pdf>

The purpose of this legal risk management checklist is to provide a brief outline of some of the more important issues that directors and/or executive staff of a charity, whether incorporated or not, may need to consider in ensuring due diligence in the operation of the charity, as well as an overview of liability exposure faced by charities in Canada and some of the steps that can be taken to protect charities against such risks.(14 pages - PDF)

Carter Terrance S., Hoffstein, Maria Elena, & Parachin, Adam (Eds.). (2003). Preface. Excerpt from *Charities Law, 2003/2004 Edition*. Retrieved March 10, 2008 from the Carters & Associates website: <http://www.carters.ca/pub/book/2003/CL03preface.pdf>

The site states:

The purpose of this book is to assist charity law practitioners, both specialists and generalists, in this regard. Accordingly, this consolidation provides excerpts from or the entire version of the key federal and Ontario statutes that apply to charities. A brief description of the statutes included in the book, as well as certain of those that have been omitted, has been set out in this preface. (14 pages - PDF)

Cass & Fraser Accounting. *Accounting Tutorial*. Retrieved March 25 from <http://www.cassfraser.ca/accounting.html>

The Cass & Fraser accounting firm uses this web tutorial with fictitious results of a fictitious organization to: understand some of the common journal entries of non-profit organizations and some of the journal entries unique to non-profits; employ different acceptable methods of accounting using the same results; and present the financial statements in different formats.

The Centre for Community Organizations. (2005). *Board handbook*. Retrieved March 19, 2008 from <http://www.coco-net.org/docs/brdpackage0205.pdf>

Topics include: Board Legal Responsibilities, Board’s Responsibilities (adapted from the Carver Governance Model), Four Functions of a Board of Directors, The Board as a Collective Decision-Making Body, Board Staff Relationship, Role of the Executive Director, Policies, Committees, and Board Development. (13 pages - PDF)

The Centre for Community Organizations. (2004). *Key Questions to Think About Before Incorporating a Non-Profit Organization*. Retrieved March 19, 2008 from <http://www.coco-net.org/docs/beforeincnpo.pdf>

To ensure a new non profit is strong enough to survive, this document poses some questions that need to be answered before applying for incorporation. This document is based on some of the common questions posed to the Centre for Community Organizations in their work with new nonprofits. (2 pages - PDF)

The Charities File. *Info Sheet # 7 - Books and Record Keeping*. Retrieved March 20, 2008 from http://pancan-cra.voluntarygateway.ca/images/modules/administration/info_sheets/Info_Sheet_7.pdf

This Info Sheet, part of a training module created by The Charities File (<http://pancan-cra.voluntarygateway.ca/en/main>) provides answers to thirteen commonly asked questions about books and record keeping for charities and includes a one-page chart summary of types of records and expected retention period for each type. (6 pages - PDF)

The Charities File. *General Guidelines for Split-Receipting (Info Sheet #13)*. Retrieved March 19, 2008 from http://pancancra.voluntarygateway.ca/images/modules/administration/info_sheets/Info_Sheet_13.pdf

Split-Receipting applies to situations in which the donor provides the charity with a gift but also receives some type of advantage or benefit in return. This information sheets presents information about Gifting and the general guidelines for fundraising events and activities. The information sheet also provides examples of split-receipting calculations for 7 different scenarios. (12 pages – PDF)

Charity Channel. *Professional Discussion Forums*. Retrieved March 11, 2008 from <http://charitychannel.com/DiscussionForums/tabid/3245/Default.aspx>

The CharityChannel professional email-based discussion listserves, many of which were established in the early nineties, have been the hub of thousands of discussions by tens of thousands of members. As of March 2008, with the roll-out of the new web site, colleagues can choose to participate through either an email-based or a web-based system. The Forum Line-up includes CanadaTalk, described as "the 'Big Tent' discussion list of the Canadian nonprofit world, which discusses literally any topic in the Canadian nonprofit sector, with an emphasis on philanthropy".

CharityVillage (Website). Retrieved March 11, 2008 from
<http://www.charityvillage.com/cv/main.asp>

This website describes itself as "Canada's supersite for the non-profit sector - 3,000 pages of news, jobs, information and resources for executives, staffers, donors, and volunteers. If philanthropy and volunteerism are part of your world, this is your place." A link to subscribe to the Village Vibe e-mail newsletter is provided under "News and Events".

CharityVillage. Donor's Bill of Rights. Retrieved March 27, 2008 from
<http://www.charityvillage.com/cv/charityvillage/donorbil.html>

"To assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights". This webpage provides the text of this statement which was developed by the American Association of Fund-Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), Council for Advancement and Support of Education (CASE), and National Society of Fund Raising Executives (NSFRE).

CharityVillage. *Legal Issues*. Retrieved March 11, 2008 from
<http://www.charityvillage.com/cv/research/rlegal.html>

The purpose of the CharityVillage website is to encourage, support and serve 175,000 registered Canadian charities and non-profit organizations, and the millions of professionals, staffers, volunteers, and donors. The *Legal Issues* section, found within the Library section, lists web links to articles relating to legal issues in the charity and non-profit sector.

Corporate and Insolvency Law Policy Directorate, Policy Sector, Industry Canada. (2002, March). *Reform of the Canada Corporations Act: discussion issues for new Not-for-Profit Corporations Act*. Retrieved March 11, 2008 from
http://www.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00031e.html

To access the full text of this paper, click on the Table of Contents link; chapter titles are hot-linked to the full text. This paper accompanies a separate draft framework setting out Industry Canada's proposals for a new *Not-for-Profit Corporations Act* (available at: http://www.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00030e.html). Highlighting certain topics in greater detail, it presents readers with a variety of options on a series of issues. The issues contained in this paper and the proposals contained in the draft framework are not in any sense government or even departmental policy. Rather, they are ideas that have come about largely through preliminary discussions with stakeholders across the country. This paper and the consultations that will follow, are intended to

solicit further views on how the *Canada Corporations Act*, Part II can be improved.

Creative Management Project. *Tracking the Pennies: An Emphasis on Good Financial Management*. Retrieved March 20, 2008 from http://www.culturalhrc.ca/research/CreativeMgt/BPstories_finances-en.pdf

This article is one in a series of Good Practice Stories, a collaborative project of the Canadian Conference of the Arts, the Cultural Human Resources Council, the Department of Canadian Heritage and the Canada Council for the Arts. It describes the positive experiences of various arts and cultural organizations with budget development, ongoing tracking of expenditures and cash flow, and growth and deficit management.. (3 pages - PDF)

Department of Justice Canada. *Charities Registration (Security Information) Act* (2001, c. 41, s. 113). Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/C-27.55/index.html>

Drache, Arthur B.C., Q.C. (2002). *The Tax Treatment of Charities in Canada*. Retrieved March 19, 2008 from the Queen's University website: http://www.queensu.ca/sps/current_students/MPA/courses/mpa880/MilanPaper.php

This paper was prepared for The Conference on Laws for the Not-For-Profit Sector in European Union Countries. The paper examines the tax treatment of charities in Canada, with an emphasis on how the system treats donations to such organizations and the incentives given for such donations. The paper then examines various problem areas and suggests methods by which the problems might be overcome.

Deloitte & Touche, LLP - Canada. (2006). *Taxation of Charities*. Retrieved March 19, 2008 from <http://www.deloitte.com/dtt/article/0,1002,cid%253D138993,00.html>

"This booklet is intended for members of the Board of Directors, trustees and officers of charities or non-profit organizations who require a concise source of information on major issues concerning taxation in this sector." (32 pages - PDF)

Drache, Arthur B.C. with Hunter, Laird W. (1999, December). A Canadian Charity Tribunal: A Proposal for Implementation. *International Journal of Not-for-Profit Law* 2(2). Retrieved March 11, 2008 from <http://www.icnl.org/journal/vol2iss2/canada.PDF>

This paper is an attempt to focus the ongoing debate in Canada about the federal regulation of charities. More precisely, the paper examines the desirability of having an independent federal body assume some of the key roles which Revenue Canada currently plays in the charity field, as well as offering ideas about that

body's structure and operations. The paper postulates the creation of an independent body having as its primary role the right to determine which organizations will be registered as charities *for Income Tax Act purposes only*. As a concomitant, that body would decide which organizations lose their registered status for failing to continue to meet the statutory and administrative requirements of the tax system. (53 pages - PDF)

Embulideniya, Don, & Lasby, David. (2003). Accountability – how do Canadian charities perform? *Canadian Centre for Philanthropy Research Bulletin* 10(2). [Electronic version]. Retrieved March 11, 2008 from <http://www.ccp.ca/files/researchbulletins/rb1002.pdf>

This article focuses on the suggestion that there is considerable public interest in the practices and performance of Canada's nonprofit and voluntary organizations, particularly registered charities. Since T3010 information is available on the CCRA's website, the authors write about the importance for organizations to understand how the financial information contained in their returns might be used by the media and the public to evaluate their performance. (4 pages - PDF)

Ginsler and Associates Inc. (2000). *The donor's guide to Canadian charities*. Retrieved March 11, 2008 from http://www.ginsler.com/documents/The_Donors_Guide.pdf

This 35-page book is designed to help the potential donor make good decisions about where to put their charitable dollars. It provides some background about charities in general, to help the reader understand what charities are all about. It describes the kinds of things one should know about a charity before making a donation. (35 pages - PDF)

Government of Alberta. *Charitable Fund-raising Act*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/C09.CFM>

Government of Alberta. *Charitable Fund-raising Regulations*. Retrieved February 28, 2008 from http://www.qp.gov.ab.ca/documents/regs/2000_108.cfm

Government of Alberta. *Societies Act and Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.ab.ca/documents/acts/S14.CFM>

Government of British Columbia. *Charitable Purposes Preservation Act, SBC 2004, c.59*. As of March 28, 2008, not available publicly online.

This Act is intended to ensure a balance between the interests of donors and charities, and the interests of those to whom a charitable organization is indebted or liable. It was declared in force on March 8, 2007 through Regulation 51/2007. Current legislation can be found in public and courthouse libraries. Non-subscription online access is not always up-to-date but can be searched at <http://www.qp.gov.bc.ca/statreg/>

Government of British Columbia. *Society Act, RSBC 1996, c.433*. Retrieved February 28, 2008 from http://www.qp.gov.bc.ca/statreg/stat/S/96433_01.htm

Government of Canada. *Income Tax Act*. Retrieved March 18, 2008 from <http://laws.justice.gc.ca/en/I-3.3/index.html>

Government of Manitoba. *The Charities Endorsement Act*. Retrieved March 4, 2008 from the Manitoba Queen's Printer website:
<http://web2.gov.mb.ca/laws/statutes/ccsm/c060e.php>

The Act came into force in 1956 and was last amended in 1996 to address the City of Winnipeg, Civic Charities Board which was done away with at that time. It regulates the granting of authorization to solicit funds or sell items province-wide for a charitable purpose by charitable organizations or by other agencies. In the granting of the authorization, the use of promotional agencies, the period and the type of solicitations are also regulated.

Government of Manitoba. *Corporations Act*. Retrieved March 4, 2008 from <http://web2.gov.mb.ca/laws/statutes/ccsm/c225e.php>

Government of New Brunswick. *Companies Act*. Retrieved March 6, 2008 from <http://www.gnb.ca/acts/acts/c-13.htm>

The incorporation of a not-profit company can be done under the *Companies Act* of New Brunswick. The Act is available in both French and English.

Government of Newfoundland and Labrador. *Corporations Act*. Retrieved March 18, 2008 from <http://assembly.nl.ca/Legislation/sr/statutes/c36.htm>

Government of the Northwest Territories. *Societies Act, R.S.N.W.T. 1988, c.S-11*. Retrieved March 6, 2008 from <http://www.justice.gov.nt.ca/pdf/ACTS/Societies.pdf>

This electronic version of the office consolidation was prepared by Legislation Division, Department of Justice.

Government of Nova Scotia. *Societies Act, RS C.435*, (amended 1993, c. 42). Retrieved March 6, 2008 from <http://www.gov.ns.ca/legislature/legc/statutes/societie.htm>

This electronic version of An Act to Provide for the Incorporation of Non-profit Societies, or the Societies Act is provided by the Office of the Legislative Counsel.

Government of Nunavut. *Societies Act*. Retrieved March 6, 2008 from http://action.attavik.ca/home/justice-gn/attach-en_conlaw_prediv/Type1841.pdf

Government of Ontario. *Charitable Gifts Act*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c08_e.htm

Government of Ontario. *Charities Accounting Act, R.S.O. 1990, c. C.10*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c10_e.htm

Government of Ontario. *Charitable Institutions Act - R.R.O. 1990, Reg. 69*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c09_e.htm

Government of Ontario. *Corporations Act, R.S.O. 1990, c. C.38*. Retrieved March 17, 2008 from http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_90c38_e.htm

Portions of the [Corporations Tax Act](#) and the [Corporations Information Act](#) also apply to charities and non-profits in Ontario.

Government of Prince Edward Island. *Charities Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-04.pdf>

Government of Prince Edward Island. *Companies Act*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/law/statutes/pdf/c-14.pdf>

This document, prepared by the Legislative Counsel Office, is a consolidation of this statute current to November 1, 2003. It is intended for information and reference purposes only.

Government of Québec. *An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons, R.S.Q., chapter P-45*. Retrieved March 17, 2008 from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/P_45/P45_A.html

Government of Québec. *An Act respecting assistance for the development of cooperatives and non-profit legal persons*. Retrieved March 17, 2008 from http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/A_12_1/A12_1_A.html

Government of Saskatchewan. *The Charitable Fund-raising Businesses Act*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Statutes/Statutes/c6-2.pdf>

Government of Saskatchewan. *The Charitable Fund-raising Businesses Regulations*. Retrieved February 28, 2008 from <http://www.qp.gov.sk.ca/documents/english/Regulations/Regulations/c6-2r1.pdf>

Government of Yukon. *Societies Act, R.S.Y. 2002, C. 206*. Retrieved March 6, 2008 from <http://www.gov.yk.ca/legislation/acts/societies.pdf>

This PDF document provides the complete *Societies Act* of the Yukon Territory in both English and French.

Greenberg, Liane, Hall, Michael, & McKeown, Larry. (2000). *Talking about charities: Canadians' opinions on charities and issues affecting charities*. Retrieved March 11, 2008 from the Muttart Foundation Website: <http://www.muttart.org/download/talkingaboutcharities.pdf>

The Muttart Foundation, a private foundation based in Edmonton, Alberta, commissioned the Canadian Centre for Philanthropy to conduct an omnibus survey on public opinion about charities and issues related to charities. Between May and July 2000, a total of 3,863 Canadians completed a telephone survey. The survey focused on seven areas: the perceived importance of charities; advocacy; funding; business activities by charities; fundraising practices; trust in charities; and accountability. This 85 page paper presents the results of the survey in PDF format.

GST/HST Memoranda Series. Canada Revenue Agency. (2005). *General Requirements for Books and Records*. Retrieved March 19, 2008 from <http://www.cra-arc.gc.ca/E/pub/gm/15-1/15-1-e.html>

This memorandum explains the requirements under the *Excise Tax Act* (the Act) for registrants and certain non-registered persons to retain and make available books and records, documents and other information. Such records should enable the determination of the tax charged and remitted on taxable supplies of goods and services as well as the tax paid on business purchases and claimed as an input tax credit or rebate. The memorandum is available in French and English and is also available as a PDF.

Hall, Michael, Barr, Cathy, Easwaramoorthy, M., Sokolowski, S. W., and Salamon, Lester. (2005). *The Canadian nonprofit and voluntary sector in comparative perspective*. Retrieved March 18, 2008 from the John Hodgson Library website: http://nonprofitscan.imaginecanada.ca/files/en/misc/jhu_report_en.pdf

From the foreword:

"Canada's participation in the Johns Hopkins Comparative Nonprofit Sector Project augments three other major initiatives already underway in Canada to expand our understanding of the nonprofit and voluntary sector: the National Survey of Nonprofit and Voluntary Organizations (NSNVO), the 2000 National Survey of Giving, Volunteering and Participating (NSGVP), and the Satellite Account of Nonprofit Institutions and Volunteering. This report uses results from these studies along with data generated by the Johns Hopkins Comparative

Nonprofit Sector Project on 36 other countries. The result is the first empirical overview of the Canadian nonprofit and voluntary sector and the first systematic comparison of the Canadian nonprofit and voluntary sector with similar sectors elsewhere in the world." (46 pages - PDF)

Hillier, Derek W. Q.C. *Legal Issues for Non-Profits*. (PowerPoint presentation). Retrieved March 19, 2008 from the Innovation, Trade and Rural Development (Newfoundland and Labrador) website:
<http://www.intrd.gov.nl.ca/intrd/protectedsite/CBModules/M13/legal.ppt#280,25>

This presentation goes over the general legal issues facing non-profit organizations with an emphasis on those in Newfoundland and Labrador. The presentation is a workshop set up in three sessions: Corporations Act and Corporate Procedures; Directors' Liability; and Corporate Liability.

Hirshhorn, Ronald & Stevens, David. (1997). *Organizational and Supervisory Law in The Nonprofit Sector*. Retrieved March 11, 2008 from the Library and Archives Canada Electronic Collection:
http://collection.nlc-bnc.ca/100/200/300/cprn/english/osl_e.pdf

This working paper addresses the shortcomings in the existing framework of organizational and supervisory laws applying to the sector. It argues that current laws do not enhance or enable activity in the sector, nor do they provide the clear, stringent fiduciary safeguards needed to build public confidence. The paper is one of three commissioned by CPRN in 1995 on behalf of the Nonprofit Sector Research Initiative of The Kahanoff Foundation. The goal of the CPRN project was to use economic and other expertise to assess the existing knowledge base in the formal academic literature and in scattered data sources. The other two papers deal with the size, scope and characteristics of the sector and with tax incentives for charities. The overview study, published in July 1997, reports on these three papers and a roundtable convened by CPRN in January 1997. Together, the study and the three working papers establish a baseline of what we know and what we do not know. Our object is to set a frame for further research and policy thinking about an emerging sector – a sector that has consequences for every citizen and for the health of Canadian society. (81 pages - PDF)

Hunter, Laird. (2000, Oct/Nov). *Keeping Track of the Details As You Get Down to Business*. Retrieved March 20, 2008 from LawNow: Not-for-profit Reprint Series:
<http://www.law-nonprofit.org/25-2nfp.htm>

This article from the LawNow Not-for-profit Reprint Series notes that "minutes have a formal, legal purpose - to be the official record of a meeting", then describes some of the general principles for preparing effective and useful minutes.

Imagine Canada (Website). Retrieved March 11, 2008 from
<http://www.imaginecanada.ca>

The Canadian Centre for Philanthropy (CCP) and the Coalition of National Voluntary Organizations (NVO) have come together to create Imagine Canada. This new organization supports Canada's charities, nonprofit organizations and socially conscious businesses and champions the work they do in our communities. The website is available in both French and English.

Imagine Canada. (2007, October) *Can Standards Help Charities to Achieve their Mission? A Discussion Paper*. Retrieved March 19, 2008 from
http://www.imaginecanada.ca/files/en/ethicalcode/accountability_standards_discussion_paper_october_2007.pdf

From the Executive Summary:

"The Accountability Reference Group, a group of sector leaders brought together by Imagine Canada, has concluded that standards are one way charities can proactively maintain public trust in the sector and that they can also help charities to achieve their mission. The intent of this paper is to start a dialogue in the charitable sector about standards and their link to accountability, transparency and public trust. Over the next few months, Imagine Canada will be gathering feedback from the sector on this issue."

(24 pages - PDF)

Imagine Canada. *The Ethical Code*. Retrieved March 25, 2008 from
<http://www.imaginecanada.ca/?q=en/node/21>

The Ethical Fundraising and Financial Accountability Code was introduced in 1998 in response to growing public concerns about accountability among Canada's charities. The Code lays out standards for charitable organizations to manage and report their financial affairs responsibly. Participation is voluntary, allowing use of a trustmark which signals to donors a charity's compliance with the Code's fundraising and financial accountability standards. This webpage provides more information about the Code and a link to download the document as a PDF.

Imagine Canada. *John Hodgson Library*. Retrieved March 11, 2008 from
<http://nonprofitscan.imaginecanada.ca/en/services>

The library serves the information needs of the charitable, voluntary and non-profit sector in Canada. Users can search the online library catalogue for current, relevant resources relating to charity law, legislation and regulation. The catalogue indexes the collections of the library as well as a comprehensive number of full text electronic resources. The catalogue is updated monthly. The library is a free public service of Imagine Canada and is also available in French.

Industry Canada. Corporate and Insolvency Law Policy. (2005). *Corporate Not-For-Profit Law*. Retrieved March 18, 2008 from http://strategis.ic.gc.ca/epic/internet/incilp-pdci.nsf/en/h_cl00020e.html

The Corporate and Insolvency Law Policy Directorate is responsible for the legislative policy development and review of a number of Canada's business framework statutes in the insolvency and corporate areas. These include the *Canada Corporations Act*, Part II, (sections 153 to 157.1(3)) which allows the incorporation of non-profit corporations at the federal level. The site for Corporate Not-For-Profit Law provides links to a number of research papers and background information which include: *The Primer for Directors of Not-for-Profit Corporations (Rights, Duties and Practices)*; *Framework and Discussion Issues Papers* and *Backgrounders for the Reform of the Canada Corporations Act*.

Industry Canada. Corporate and Insolvency Law Policy. *Primer for Directors of Not-for-Profit Corporations (Rights, Duties, and Practices)*. Retrieved March 18, 2008 from http://strategis.ic.gc.ca/epic/site/cilp-pdci.nsf/en/h_cl00688e.html

This Primer was created by Industry that will help directors do a good job, as well as protect themselves from potential claims arising from their actions or decisions. The Primer has also attempted to do so in a friendly fashion that does not require prolonged study, but highlights the essentials of what one needs to know. Questions and checklists are included in each chapter to assist readers in addressing the issues raised in the text. The Primer is available in French as well.

Industry Canada. Corporations Canada. *Canada Corporations Act Part II – Incorporating a Not-for-Profit Corporation..* Retrieved March 18, 2008 from <http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/cs03440e.html>

The purpose of this policy is to help Not-for-Profits submit an application to incorporate a not-for-profit organization under Part II of the Canada Corporations Act (CCA). This policy describes the information required for an application for incorporation as well as the framework for the by-laws of a not-for-profit corporation. The policy is available in French and English and is available either as a PDF or in HTML.

Industry Canada. Corporations Canada. (2007). *Forms*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02146e.html

This section of the Industry Canada website provides access to Corporations Canada forms that relate to not-for-profit organizations, in PDF format. The forms can be printed then completed manually, or completed on screen then printed. The filled-out form can be sent to Corporations Canada by fax or mail. All forms are also available in French.

Industry Canada. Corporations Canada. (2007). *Fees*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02149e.html

This section of the Industry Canada website provides the fee schedule used by Corporations Canada for applications or requests under the *Canada Corporations Act*. The fees are set by section 56 and Schedule 2 of the *Canada Corporations Regulations*. This schedule is also available in French.

Industry Canada. Corporations Canada. (2007). *Not-for-Profit Organizations (Canada Corporations Act Part II)*. Retrieved March 18, 2008 from http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02145e.html

This section of the Industry Canada website provides information about corporations without share capital. Included in this section are forms, information kits, policies, the Corporations Canada fee schedule, legislation and other related documents. The website is available in French and English.

InfoPEI. *Annual Return for Non-profit Corporation*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44678>

This webpage from the government of Prince Edward Island provides information about how to file an annual return for a non-profit organization incorporated under Part II of the *Companies Act*.

InfoPEI. *Incorporation of a Company*. Retrieved March 18, 2008 from <http://www.gov.pe.ca/infopei/onelisting.php3?number=44662>

The government of Prince Edward Island uses the *Companies Act* for both the for-profit and non-profit organizations. The corporate registry database lists societies and charities. This webpage provides a direct link to the *Companies Act*.

InfoPEI. *Lottery Licence*. Retrieved March 28, 2008 from <http://www.gov.pe.ca/infopei/index.php3?number=14973&lang=E>

"A simple definition of gaming is an event whereby a participant has to pay to play, the winner is determined by chance, and the prize is greater than the cost to play. A lottery license is required for such an event. Consumer Services, a section of the Office of the Attorney General is responsible for administering *The Lottery Schemes Order* under which lottery licenses are issued." This webpage describes the conditions for licencing in PEI and provides links to forms and contact information.

InfoPEI. *Registering a Charity*. Retrieved March 18, 2008 from
<http://www.gov.pe.ca/infopei/index.php3?number=55282>

This webpage from the government of Prince Edward Island provides some information and links regarding registering a charity. Much of the information returns to the Canada Revenue Agency website.

Institute for Media, Policy and Civil Society. (2002). *Let charities speak: Report of the charities and advocacy dialogue*. Retrieved March 19, 2008 from the Library and Archives Canada Electronic Collection: http://epe.lac-bac.gc.ca/100/200/300/impacs/let_charities_speak-e/let_charities_speak.pdf

A Report of the 2001 National Dialogue on Charities and Advocacy. IMPACS launched this cross-country consultation process with voluntary sector leaders on the subject of legal limits to advocacy by charities as imposed by the Canada Customs and Revenue Agency. Recommendations include clarifying exactly what activities are deemed ‘advocacy’; increasing limits to non-partisan advocacy by charities; developing an advocacy code of ethics and a new legislated definition of ‘charity’; creating a Canadian Charity Commission; holding a fairness audit of the CCRA’s Charities Directorate. (35 pages - PDF)

Institute for Media, Policy and Civil Society. (2003). *Charities: Enhancing Democracy in Canada*. Retrieved March 19, 2008 from the Library and Archives Canada Electronic Collection:
http://epe.lac-bac.gc.ca/100/200/300/impacs/charities_enhancing-e/charities_enhancing_democracy-2.pdf

From the introduction:

"This paper argues that the impediment to charities adding their voices to the public debate adversely impacts the ability of charities to advance their charitable causes, and weakens the public policy debate and public policy development. This, in turn, ultimately weakens democracy in Canada. Removing the existing impediment to participation by charities, therefore, would be an important and achievable step in enhancing Canadian democracy." (18 pages - PDF)

Legal Information Society of Nova Scotia. *CRA Project: The T3010a: Charitable Information Return*. Retrieved March 27, 2008 from
http://www.legalinfo.org/index.php?option=com_content&task=view&id=31&Itemid=152

This webpage provides access to an annotated version of the “T3010a: Charitable Information Return” and associated forms developed by LISNS with the support of the Charities Directorate of the Canada Revenue Agency.

Legal Information Society of Nova Scotia. (2004). *Guide to Law for Nonprofit Organizations in Atlantic Canada*. Retrieved March 11, 2008 from http://www.legalinfo.org/index.php?option=com_content&task=view&id=158&Itemid=206

This guide will help nonprofits increase their knowledge of the laws in Atlantic Canada that relate to running an organization. It will help you: choose the right organizational structure for your group; avoid fines; and avoid liability charges. It will help your group research important legal issues from developing a constitution to properly preparing tax information. The authors have tried to use plain language wherever possible although they could not avoid the use of legal terms entirely. Where they have been used, the authors have included an explanation or defined them in the Glossary (Appendix F). Words that are bolded in the text are found in the Glossary. In developing and researching this guide, the Legal Information Society of Nova Scotia sought input from nonprofit groups, government departments, legal, and communications experts. It has also been reviewed by the public legal education organizations in New Brunswick, Newfoundland and Labrador, and Prince Edward Island. The guide is also available in French.

Legal Resource Centre. (2007). *Not-for-Profit and Charity Law*. Retrieved March 11, 2008 from <http://www.law-nonprofit.org>

This website provides information on not-for-profit, non-profit, and charity management; liability; directors, volunteers, and employees; fund-raising law; and tax law. Information is presented through the LawNow reprint series and Frequently Asked Questions (FAQs). Links to other sites, charity law news, and opportunities for discussion are also included.

Manitoba. Companies Office. (2007, Oct.). *How Can a New Non Profit Organization Register with the Companies Office?* Retrieved March 25, 2008 from http://companiesoffice.gov.mb.ca/notices/non_profit.pdf

This document provides background information about incorporating a non-profit organization in Manitoba including advantages/disadvantages, general information about incorporation, the alternative option of filing a name under The Corporations Act of Manitoba, and applying for authorization to engage in fundraising activity within Manitoba. It includes a link to forms and instructions. (3 pages - PDF)

Manitoba Gaming Control Commission. *MGCC Charitable Gaming Licences*. Retrieved March 25, 2008 from http://www.mgcc.mb.ca/charitable_gaming.html

This webpage provides information for charities about all types of gaming in Manitoba. It answers questions about who needs a licence, how to apply and how

long it takes to get a licence. Other section titles include Licence Applications, Terms and Conditions, Financial Report Forms, Appeals and FAQ's.

Manitoba Ministry of Finance. Consumers' Bureau. *Tips for Charitable Giving*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/finance/cca/consumb/pdf/Tips4CharitbGvng.pdf>

The Consumers' Bureau administers consumer protection legislation for the province of Manitoba including the *Charities Endorsement Act*. They provide this tipsheet for donors listing ways to ensure that the fundraising is legitimate, and providing contact information for the Bureau. (1 page English, 1 page French - PDF)

Manitoba Ministry of Finance. Taxation Division. (2000, June). *The Retail Sales Tax Act: Charitable & Non-Profit Organization Fund Raising Activities*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/finance/taxation/bulletins/024.pdf>

This bulletin, created by the Manitoba Finance, Taxation Division outlines the Retail Sales Tax (RST) application on goods sold by charitable and non-profit organizations in Manitoba.

Manitoba Seniors and Healthy Aging Directorate.(n.d.). *Protect Yourself: a guide to protecting seniors from theft and financial loss*. Retrieved March 4, 2008 from <http://www.gov.mb.ca/shas/protectyourself/engpro.pdf>

This one-page pamphlet provides information for Manitoba seniors about protecting oneself from charity scams.

McCarney Greenwood LLP. Tax Talk. (2002). *Record Keeping*. Retrieved March 19, 2008 from <http://www.mgca.com/TaxTalk/TaxTalk200205-RecordKeeping.pdf>

This newsletter from the law firm McCarney Greenwood discusses the record keeping requirements of taxpayers. Discussion areas include: retaining and destroying records, permanent records, and security. (5 pages – PDF)

McCully, Jeffrey H. (2003, October 20). *Privacy Law and Governance in the Non-profit Sector (Part 1 of 2)*. Retrieved March 11, 2008 from CharityVillage Newsweek website: <http://www.charityvillage.com/cv/archive/acov/acov03/acov0334.html>

McCully writes about the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c.5, and its impact on non-profit organizations and charities. He endeavours to give an overview of this area of privacy law as well as answer questions such as, "How should we prepare?" and "What will we have to do differently with donor lists?" and "Can our Central Office in one province, communicate private information with offices in different jurisdictions?"

McCully, Jeffrey H. (2003, November 3). *Privacy Law and Governance in the Non-profit Sector (Part 2 of 2)*. Retrieved March 11, 2008 from CharityVillage Newsweek website: <http://www.charityvillage.com/cv/archive/acov/acov03/acov0336.html>

McCully presents part 2 of his article that addresses the impact of the *Personal Information Protection and Electronic Documents Act* on non-profit organizations and charities.

Miller Thomson LLP. *Charities and Not-For-Profit Newsletter*. Retrieved March 18, 2008 from <http://www.millerthomson.ca/index.cfm?cm=MTNewsletter&ce=details&primaryKey=16723>

This newsletter, produced by Miller Thomson LLP, is available electronically on a monthly basis and covers topics involving charity law and regulations on both federal and provincial levels. This webpage lists the contents of the current issues. The Publications menu at the top of the page has a link to subscribe to the distribution list at no charge.

Monahan, Patrick J., & Roth, Elie S. (2000). *Federal regulation of charities: a critical assessment of recent proposals for legislative and regulatory reform*. Retrieved March 11, 2008 from the John Hodgson Library website: http://nonprofitscan.imaginecanada.ca/files/en/library/monahan_charity_report.pdf

The purpose of this 122 page study is to critically examine the options for regulatory reforms that have been presented in various reports and studies. In particular, the proposal for the establishment of an independent, quasi-judicial charity commission, as well as the Broadbent Report's recommendation of a VSC, will be considered in some detail. The various other proposals for legislative reform presented in *Working Together* will also be considered and evaluated. (122 pages - PDF)

Mount Royal College. Institute for Non-profit Studies. (2006). *Being a governor: A Process for board development*. Retrieved March 19, 2008 from <http://www.mtroyal.ca/nonprofitinstitute/governanceguide.pdf>

From the introduction:

"This guide begins with the question, *"What does it mean to govern?"* The peer learning circle methodology we recommend for exploring this issue helps board members tap into their collective understanding to come up with answers. Ultimately, this process of reflection, discussion and discovery creates new ways of working together for board members. It leads to innovative thinking and strategic decision making. The board gains a broader perspective on its role and that of the organization in responding to the external environment." (43 pages - PDF)

The National Campus and Community Radio Association. *Charitable Status and Charity Law*. Retrieved March 20, 2008 from
<http://www.ncra.ca/resources/charitable/overviewpage.cfm>

Provides a concise, easy-to-read overview of charity law in Canada and helpful checklists titled "Documents Required to Obtain Charitable Status" and "Accountability Checklist".

New Brunswick. Department of Public Safety. *Lottery Licence and Permit*. Retrieved March 28, 2008 from
<http://app.infoaa.7700.gnb.ca/gnb/Pub/EServices/ListServiceDetails.asp?ServiceID=544&ReportType1=All>

The Department of Public Safety is responsible for lottery registration and licensing in the Province of New Brunswick. This webpage provides information on eligibility, description of regulations for types of gaming, fees for licences, and forms for applications. Also available in French.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming: Lottery Licensing Regulations*. Retrieved March 28, 2008 from
<http://www.gs.gov.nl.ca/cca/tp/lotteries/>

This webpage provides information on charitable gaming in Newfoundland and Labrador including eligibility, rules, how to apply, how the funds can be used and what reporting is required as well as providing links to the required forms and a variety of information pamphlets for specific situations.

Newfoundland and Labrador Department of Government Services. *Charitable Gaming Statistics*. Retrieved March 18, 2008 from
<http://www.gs.gov.nl.ca/cca/tp/lotteries/#q8>

This government webpage provides access to charitable gaming statistics in the province in PDF format. The statistics available are from the periods April 1994 until March 2006.

Newfoundland and Labrador Department of Government Services. (2008). *Commercial Registration Division*. Retrieved March 18, 2008 from
<http://www.gov.nl.ca/gs/cca/cr/>

This government website provides links to information concerning the registration process, as well as access to the Acts that legislate the registration process.

Newfoundland and Labrador Department of Government Services. (2008). *Commercial Registration Division- Forms for Download*. Retrieved March 18, 2008 from
<http://www.gs.gov.nl.ca/cca/cr/pdf/#regofco>

This government website provides links to forms needed by non-profits including **Annual Returns**.

Nonprofit Library Commons (website). Retrieved March 18, 2008 from
<http://nonprofitscan.imaginecanada.ca/en/home>

This website is a nonprofit knowledge centre offering practical resources, promising practices and up-to-date intelligence on the state of Canada's nonprofit sector. Includes library services and online knowledge exchange.

Nonprofit Library Commons. *Knowledge Exchange*. Retrieved March 25, 2008 from
http://nonprofitscan.imaginecanada.ca/en/view/knowledge_exchange

This discussion group provides the opportunity to ask questions and discuss nonprofit sector issues with others, and to share opinion, news and information from the field. Register to participate and post comments.

Northwest Territories Department of Justice. (2003). *Corporate Registries*. Retrieved March 6, 2008 from
<http://www.justice.gov.nt.ca/CorporateRegistry/corprestry.htm>

Corporate Registries is responsible for: the incorporation of businesses, societies and co-operative associations; registering companies incorporated in other jurisdictions but carrying on business in the Northwest Territories; and the registration of partnerships, sole proprietorships and certain business names. This website provides information about the advantages of registering as a society in the NWT. This site also has the Society Registration form and a form for annual society reporting.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Annual Filing Requirements*. Retrieved March 18, 2008 from
http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Filing.htm

This webpage explains the requirements of a society for holding an annual general meeting and filing annual statements and notice of directors. Electronic forms are provided.

Northwest Territories Department of Justice. Corporate Registries. *Societies - Incorporation*. Retrieved March 18, 2008 from
http://www.justice.gov.nt.ca/CorporateRegistry/CR_Societies_Incorp.htm

This webpage explains the advantages and obligations of incorporating a society, how to apply, what should be included in the by-laws, and how to register a charity. There are links to the required forms including sample by-laws. Side menu provides access to FAQs.

Northwest Territories. Municipal and Community Affairs. *Resources: Licensing*.

Retrieved March 28, 2008 from

<http://www.maca.gov.nt.ca/resources/licensing/index.html>

Municipal and Community Affairs (MACA) licenses and regulates charity bingos, Nevada tickets, casinos and raffles under the Lotteries Act, which covers gambling permitted under the Criminal Code of Canada. Lottery licensing authority now rests with 12 NWT communities which are listed on this page. MACA handles lottery licences for all other communities. Lottery licence applications and guidelines are available at

<http://www.maca.gov.nt.ca/resources/forms/index.html#lottery> .

Nova Scotia. Alcohol and Gaming. (2005, Aug.). *Gaming*. Retrived March 28, 2008 from

<http://www.gov.ns.ca/enla/agd/gaming.asp>

This webpage describes the context for gaming in Nova Scotia and lists the types of licences available providing links for details about each (eligibility, how to apply etc.) and application forms.

Office of the Privacy Commissioner of Canada. (2004). *The Application of the Personal Information Protection and Electronic Documents Act to Charitable and Non-Profit Organizations*. Retrieved March 18, 2008 from

http://www.privcom.gc.ca/fs-fi/02_05_d_19_e.asp

This fact sheet is available from the Office of the Privacy Commissioner of Canada website and deals with the application of the *Personal Information Protection and Electronic Documents Act (PIPEDA)* to charities, non-profit organizations, associations and other similar organizations. In particular, many organizations and individuals want to know how the Act applies to fundraising and other activities such as mailing information to previous donors or members.

Ontario Charitable Gaming Association. *Ontario Charitable Gaming*. Retrieved March 25, 2008 from <http://www.charitablegaming.com>

This provincial association represents the majority of charities and non-profits in Ontario that fund raise through charitable gaming - Bingo, Pocket Slots (Nevada/Break Open Tickets), Raffles and Social Gaming events. The website has been designed for the use of Association members, as well as members of the public. The focus is on providing current information about charitable gaming.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Charities*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charities/>

The Office of the Public Guardian and Trustee (OPGT) plays a role in protecting the public interest in charitable property. This page gives basic information to people who use, run, or donate to charities. Learn more about: how to make sure your donations are being used wisely; how to make a complaint about possible misuse of charitable property; how to establish a charitable not-for-profit corporation, and the duties and responsibilities for directors or trustees of charities

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Duties, Responsibilities and Powers of Directors and Trustees of Charities*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet3.asp>

This webpage from the Office of the Public Guardian and Trustee describes the roles and responsibilities of Directors who manage charitable corporations; and Trustees who manage unincorporated charities and trusts. Directors and trustees have full responsibility for the administration and management of charities and must always ensure compliance with all laws.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. *Incorporating a Charity using Pre-Approved Objects*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet2.asp>

This Bulletin is intended to explain when and how to apply directly to Companies and Personal Property Security Branch using the pre-approved objects. For more detailed information on the incorporation of charities generally, please see the Not-for-Profit Incorporator's Handbook.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee. (2008). *Not for Profit Incorporator's Handbook*. Retrieved March 17, 2008 from <http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/default.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. This Handbook has been prepared jointly by the Companies Branch of the Ministry of Consumer and Business Services and the Office of the Public Guardian and Trustee for Ontario, Charitable Property Division.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook - Charities*. Retrieved
march 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/charities.asp>

This document from the Not for Profit Incorporator's Handbook provides information for charity organizations including: incorporating a charity; applying for Letters Patent; amalgamation; and registering with Revenue Canada. Section 6.1 deals with **Incorporating a Charity**. Section 6.6.2 deals with **Dissolution of a Charity and Surrender of the Charter**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook – Corporate Maintenance*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/corpmaintain.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 5.17 of the Handbook deals with **Dissolution – Surrender of the Charter**. Part 5.8 of the Handbook deals with **Record Keeping Requirements**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook – Incorporation*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/incorp.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 3 of the Handbook deals with **Incorporation**.

Ontario Ministry of the Attorney General. Office of the Public Guardian and Trustee.
(2008). *Not for Profit Incorporator's Handbook – Organization and Start Up*. Retrieved March 17, 2008 from
<http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/organdstartup.asp>

The purpose of this Handbook is to provide both the layman and the professional with some general information on the nature of a non-profit corporation and guidelines on how to incorporate such a corporation. Part 4.2 of the Handbook deals with **Initial Reporting Requirements**.

Panel on Accountability and Governance in the Voluntary Sector (Final Report). (1999, February). *Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector*. Retrieved March 11, 2008 from http://www.vsf-fsbc.ca/eng/publications/1999/building_strength.pdf

The goal of this 144-page report is to enhance the effectiveness and credibility of the voluntary sector in its ongoing role of strengthening civil society. In this way, the intent is to help Canadians to continue helping communities at home and abroad. The proposals found within the report are far-reaching, and are directed to a variety of audiences, including voluntary organizations, the sector as a whole, foundations, corporations, and federal and provincial governments. (144 pages - PDF)

The People's Law School. (2000 Revised). *Volunteers and the Law: A guide for volunteers, organizations and boards*. March 11, 2008 from http://www.publiclegaled.bc.ca/snapfiles/Volunteers_the_Law_book.pdf

Publication states:

Volunteers play an important role in our communities. The range of activities taken on by volunteers is endless: caring for children, providing information and support, organizing festivals, rescuing animals, participating in search and rescue missions. There are as many kinds of activities as there are volunteers who take them on. Most volunteer activities pose no legal risk – but some do. And some volunteer activities may hold a particular level of danger for the participants or the volunteer. Volunteers and staff of organizations who agree to engage in these activities take on certain responsibilities. If these responsibilities are not handled with care, the volunteer and organization can be held accountable. This book will help volunteers, staff and board members learn about how the law applies to volunteer activities and the work you do. (76 pages - PDF)

The Philanthropist. *A Journal on Canadian Tax Law and Philanthropy*. Retrieved March 11, 2008 from <http://www.thephilanthropist.ca/index.html>

The Philanthropist is a quarterly journal that publishes articles and information of interest and assistance to the management and directors of Canadian foundations and charities and their legal and financial advisors. It also provides a forum for discussion and informed debate of controversial issues arising in the philanthropic sector. The journal is published by the Agora Foundation with the assistance of the Charity and Not-for-Profit Law Section of the Ontario Bar Association, and the Canadian Centre for Philanthropy. The Journal's website is available in French and English.

Phillips, Jim, Chapman, Bruce, & Stevens, David (Ed.). (2001). *Between State and Market: Essays on Charities Law and Policy in Canada*. Retrieved March 11, 2008 from the John Hodgson Library website: <http://nonprofitscan.imaginecanada.ca/files/en/library/sm-0.pdf> (

Between State and Market is a 594-page book that “surveys and critiques the existing literature on charities law as well as the laws themselves. The authors offer policy prescriptions for the future of an increasingly vital sector of Canadian society.” After an overview of the charitable sector in Canada, Part One contains four essays on altruism and voluntarism. Part Two contains five papers on the legal definition of charity. Part Three deals with the tax status of charities. Part Four contains three essays on regulatory challenges in non-profit corporation law. **NOTE:** The link provided opens the Table of Contents. Changing the final number in this URL opens the individual chapters, e.g. sm-1 is chapter 1. (number of pages varies by chapter - PDF)

Phillips, Susan. (2005). *Governance, Regulation and the Third Sector: Responsive Regulation and Regulatory Responses*. Retrieved March 25, 2008 from <http://www.cpsa-acsp.ca/papers-2005/Phillips.pdf>

Paper presented to the Annual Meeting of the Canadian Political Science Association. From the Introduction: "This paper draws on the actor-centred institutional literature to examine change – and resistance to change – in the federal regulation of Canada’s charitable sector. ... The paper first outlines how the evolution in ideas about regulation, particularly the recent interest in responsive and smart regulation, apply to the third sector. ... The second section briefly reviews recent institutional debates about models of policy change in order to establish a framework for understanding the change that is occurring in regulation of the third sector. We then take a critical look at the current process of change to the administrative practices, regulations and the regulatory body itself that is unfolding. ... In conclusion, the next steps for smart regulatory reform of this sector and what can be learned from progress to date for both further change and about the change process itself are considered." (36 pages - PDF)

Public Legal Education and Information Service of New Brunswick. (2004, July). *Not-For-Profit Organizations: A Legal Guide*. Retrieved March 11, 2008 from <http://www.legal-info-legale.nb.ca/showpub.asp?id=14&langid=1>

The purpose of this booklet is to provide information to community groups and organizations, which may be considering incorporating as “Not-For-Profit”, organizations. It outlines some of the reasons a group may find it desirable to incorporate. It explains the responsibilities and obligations that accompany the act of incorporation. It also discusses income tax and HST.

Public Legal Education Association of Saskatchewan, Inc. (PLEA). (2002). *Non-Profit Corporations*. Retrieved March 11, 2008 from <http://www.plea.org/freepubs/npc/nonprofit.htm>

This booklet has been prepared, published and distributed by the Public Legal Education Association of Saskatchewan, Inc. (PLEA). The purpose of this booklet

is to provide the public with an introduction to non-profit corporations. The booklet is available in both PDF and HTML formats.

Pyka, Frank. Foundation Western. *Donation Receipting – the Logic behind the Confusion*. (PowerPoint presentation). Retrieved March 19, 2008 from http://www.lrfre.on.ca/pop_notes/frank_pyka_pres.ppt

This 48-slide presentation from the Foundation Western website provides information about Charities and the Income Tax Act, about Gifts and Fundraising Events, and detailed instructions about providing a Donation Receipt.

Québec Registraire des entreprises. *Creating a Non-profit Corporation or Organization*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/demarrer/constituer_pmsbl

This government website is available in French and English. The site provides information about how to create a non-profit organization in Québec. The information includes forms to fill out; processing the application; and a guide to creating a non-profit corporation.

Québec Registraire des entreprises. *Creating a Non-profit Legal Person*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/demarrer/constituer_pmsbl

The information included in this guide will help organizations fulfill the procedures required to incorporate a non-profit legal person as outlined in Part III of the Companies Act. This is a translation of the Guide *Comment constituer une personne morale sans but lucrative*. (PDF – 31 pages.)

Québec Registraire des entreprises. *Dissolution of a company or non-profit corporation*. Retrieved March 17, 2008 from http://www.registreentreprises.gouv.qc.ca/en/modifier/liquider_dissoudre/default.aspx

This government website is available in French and English. The site provides information about the dissolution of a company or a non-profit corporation in Québec. The information includes forms to fill out; and submitting and processing your application.

Québec Registraire des entreprises. *Legal Obligations Stemming from Registration*. Retrieved March 18, 2008 from http://www.registreentreprises.gouv.qc.ca/en/a_propos/registre/obligations_legales.aspx

This government website is available in French and English. The site provides information about how enterprises registered with the enterprise register must

update their registration information every year by producing an **Annual Declaration or Information return** before the filing deadline. This obligation takes effect the year after the enterprise is first registered. Declarations filed beyond the filing deadline must also be accompanied by the fee specified by regulation, as prescribed by the *Act respecting the legal publicity of sole proprietorships, partnerships and legal persons*.

Revenu Québec. *Charity or non-profit organization?* Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/ministere/centre_information/nf/nf2004/in-136_66/osbl.asp

This bulletin from Revenu Québec explains how under the GST and QST systems, specific rules apply to whether an organization is a charity or a non-profit. The bulletin is available in French or in English.

Revenu Québec. *The QST and the GST/HST: How They Apply to Charities*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/publications/in/in-228-v.asp>

This brochure provides information on various subjects, including taxable and exempt sales, tax rebates, the simplified net tax calculation method, registration for the GST and the QST, input tax credits (ITCs) and input tax refunds (ITRs).

Revenu Québec. *Determination of an Amount Deemed Spent*. Retrieved March 17, 2008 from http://www.revenu.gouv.qc.ca/eng/formulaires/tp/tp-985_2_2-v.asp

This form is to be completed by a registered charity that wishes to have an amount deemed to have been spent during a given taxation year in the course of carrying on its charitable activities. The form is available in both French and English.

Revenu Québec. *Enregistrement des organismes de bienfaisance auprès de Revenu Québec*. Retrieved March 17, 2008 from http://www.formulaire.gouv.qc.ca/cgi/affiche_doc.cgi?dossier=2505&table=0&

Guide to registering a charity in Québec. (Available in French only).

Revenu Québec. *Non-profit organizations*. Retrieved March 17, 2008 from <http://www.revenu.gouv.qc.ca/eng/entreprise/impot/osbl/index.asp>

This webpage from the Revenu Québec site contains general information about non-profit organizations; exemption from income tax and tax on capital; obligations of tax payers, agents, and employers; keeping registers, and relevant documents and forms. This site is available in both French and English.

Revenu Québec. *Registered charities and recognized artistic organizations.*

Retrieved March 17 from

<http://www.revenu.gouv.qc.ca/eng/entreprise/impot/organismes/index.asp>

This webpage from the Government of Québec site contains general information about charities; income of a registered charity; tax benefits; obligations; list of registered charities; and relevant documents and forms. This site is available in both French and English.

Revenu Québec. *Registered charity.* Retrieved March 10, 2008 from

<http://www.revenu.gouv.qc.ca/eng/entreprise/impot/organismes/info.asp>

This webpage from the Government of Québec site contains general information about charities; income of a registered charity; tax benefits; obligations; list of registered charities; and relevant documents and forms. This site is available in both French and English.

Saskatchewan Liquor and Gaming Authority. *Charitable Gaming Licensing: Application Process.* Retrieved March 28, 2008 from <http://www.slga.gov.sk.ca/x3582.xml>

The Saskatchewan Liquor and Gaming Authority (SLGA) is a Treasury Board Crown Corporation responsible for the distribution, control and regulation of liquor and most gaming across the province. This webpage provides links for information on eligibility and types of licences, and for various forms.

Saskatchewan Justice. *The Non-profit Corporations Act, 1995.* Retrieved March 4, 2008 from

<http://www.justice.gov.sk.ca/Non-profit-Corporations-Act-1995>

This government webpage provides information regarding and links to the *Non-profit Corporations Act* and Regulations, as well as information and forms for forming a non-profit corporation.

Saskatchewan Justice. *The Non-profit Corporations Amendment Act, 2005.* Retrieved March 4, 2008 from

<http://www.justice.gov.sk.ca/Non-profit-Corporations-Amendment-Act-2005>

This government webpage summarizes the amendments made to both the *Non-profit Corporations Act 1995*, and the associated Regulations.

Saskatchewan Justice. (2004). *The Non-profit Corporations Act, 1995 Incorporation Kit.* Retrieved March 4, 2008 from

<http://www.justice.gov.sk.ca/Default.aspx?DN=ad32d24f-332f-4b93-9e8f-9ec7949e3a09>

This kit is available in PDF format on the web. The kit is divided into four sections: frequently asked questions and answers; general instructions; completing your incorporation forms; and additional information relating to the *Non-profit Corporations Act*.

Saskatchewan Justice. Consumer Protection Branch. *Charitable Fund-raising Businesses*. Retrieved March 4, 2008 from <http://www.justice.gov.sk.ca/charitable-fundraising-Businesses>

Government webpage providing information regarding and links to the Charitable Fund-raising Business Act and Regulations, as well as access to the Charitable Fund-raising Businesses Licensing Kit.

Saskatchewan Justice. Corporations Branch. *After incorporation: filing annual returns and financial statements*. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/After-incorporation-filing-annual-returns-and-financial-statements>

This webpage explains the requirements for annual returns and financial statements and provides a link to sample financial statements.

Saskatchewan Justice. Corporations Branch. *Audit Requirements*. Retrieved March 17, 2008 from <http://www.justice.gov.sk.ca/Default.aspx?DN=198fb883-c338-43a7-b70f-dfecbdaa67a4>

This document describes the audit requirements for both charitable and membership non-profit corporations, and lists the required qualifications of an auditor.

Saskatchewan Justice. Corporations Branch. *Forming a non-profit corporation*. Retrieved February 28, 2008 from <http://www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation>

This government webpage provides information about the incorporation process, filing annual returns and financial statements, and frequently asked questions.

Service Alberta. *Charitable Organizations*. Retrieved February 28, 2008 from http://www.servicealberta.gov.ab.ca/Charitable_Organizations.cfm

This page from the Service Alberta website acts as a portal to useful links and the *Charitable Fund-raising Act*; to information on how to register a charity or non-profit; and other links of interest regarding charitable organizations, non-profit companies, societies and religious societies.

Service Alberta. (2007, February). *Consumer Tipsheet: Charitable Organizations that Solicit Donations*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/1012.cfm>

This tipsheet covers information that must be provided during a solicitation, maintaining records of contributions, and preparing financial statements. Also available as a printable PDF (2 p.)

Service Alberta. (2007, March). *Consumer Tipsheet: Charitable Fundraising*. Retrieved February 28, 2008 from <http://www.servicealberta.gov.ab.ca/1011.cfm>

This tipsheet covers when the *Charitable Fund-raising Act* does and does not apply; general rules for fundraising; standards of practice; when and how a charity must register; using a fund-raising business; record requirements; and information for donors. Also available as a printable PDF (8 p.)

Service Alberta. *Dissolve or Revive a Legal Entity*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/707.cfm>

This webpage describes what types of organizations may dissolve voluntarily and the circumstances under which they may be struck off of the corporate registry records. Follow links on the side menu for detailed information about how to dissolve or revive an organization.

Service Alberta. *Giving to Charity: Information for Donors in Alberta*. Retrieved March 27, 2008 from <http://www.servicealberta.gov.ab.ca/pdf/charities/giving.pdf>

This 3-fold brochure informs donors about what information must be provided by fundraising businesses or charitable organizations, suggests tips for donating wisely and explains what to be aware of when buying a product in support of a charitable organization.

Service Alberta. *How to Incorporate: Non-profit Companies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/714.cfm>

This webpage explains the nature of non-profit companies including names, structure and operating rules and provides information about where to go to incorporate as well as links to the forms and fee schedules.

Service Alberta. *How to Incorporate: Societies*. Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/716.cfm>

This webpage explains the nature of societies including names, structure, and handling internal disputes. It also provides information about where to send the documents to incorporate as well as links to the forms and fee schedules.

Service Alberta. *How to Register a Charitable Organization.*

Retrieved February 28, 2008 from

<http://www.servicealberta.gov.ab.ca/661.cfm>

This webpage provides answers to questions regarding registration of a charitable organization under the Charitable Fundraising Act in Alberta as well as access to the relevant legislation.

Service Alberta. *Obligations and Responsibilities After Incorporation or Registration.*

Retrieved March 17, 2008 from <http://www.servicealberta.gov.ab.ca/718.cfm>

This webpage describes the legislation governing the ongoing operation of businesses, non-profit organizations and societies in Alberta. It explains the Annual Returns and Change Notices that must be filed with the Corporate Registry.

Service New Brunswick. *Corporate Affairs Registry.* Retrieved March 18, 2008 from

<https://www.pxw1.snb.ca/snb7001/e/2000/2500e.asp>

Corporate Affairs Registry incorporates New Brunswick-based business corporations and non-profit companies, and registers partnerships and business names under which sole proprietorships and partnerships operate. Corporate Affairs maintains publicly available, up-to-date information on business and non-profit corporations and unincorporated business entities. The Registry website provides links to relevant forms, guides and kits, FAQs as well as acts and regulations. The website is available in both English and French.

Service New Brunswick. *Corporate Affairs Registry - Forms.* Retrieved March 18, 2008

from <https://www.pxw1.snb.ca/snb7001/e/2000/2500e.asp>

Corporate Affairs Registry incorporates New Brunswick-based business corporations and non-profit companies, and registers partnerships and business names under which sole proprietorships and partnerships operate. The Registry website provides links to relevant forms including **Annual Returns for Non-Profit Companies.**

Service New Brunswick. *Incorporation of a not-for-profit company.* Retrieved

March 18, 2008 from

<https://www.pxw1.snb.ca/snb7001/b/1000/CSS-FOL-SNB-45-0007B.pdf>

This guide provided in both French and English explains the procedural requirements to incorporate a non-profit company along with an example of the Application for Incorporation and a schedule of fees. The guide also has a section about Certain Obligations Following Incorporation (including information on **Annual Returns**) (12 pages – PDF)

Service Nova Scotia and Municipal Relations. *Forms and Applications - Registry of Joint Stock Companies*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/forms/rjs.asp>

This webpage provides access to the forms necessary to incorporate a society. The forms and accompanying information for each form are all available in both French and English.

Service Nova Scotia and Municipal Relations - Registry of Joint Stock Companies. *Incorporating a Society: Overview and Instructions*. Retrieved March 18, 2008 from <http://www.gov.ns.ca/snsmr/pdf/rjsc/soc.pdf>

This 3-page guide provides information about “Results of Incorporation”, “Limitations of Incorporation”, “Advantages”, as well as information about how to incorporate and the annual requirements. (3 pages – PDF)

Smith, Anne, The Muttart Foundation. (2003). *The Dance: Seeking, Administering and Accounting for Funds in the Voluntary Sector*. Retrieved March 19, 2008 from <http://www.muttart.org/download/fellowships/Smith.pdf>

This study was conducted by Anne Smith as part of the Muttart Foundation’s Fellowship program and is based on the assumption that funding policies and practices impact the organizational development, operations and sustainability of Non-Profit Organizations. The study describes the challenges and obstacles related to current funding policies, practices and conditions as experienced by a sample group of non-profit, social agencies. The study strives to provide an opportunity to share ideas about changes that could enhance both efficiency and effectiveness. (58 pages – PDF)

Statistics Canada. (2004). *Cornerstones of Community: Highlights from the National Survey of Nonprofit and Voluntary Organizations*. Retrieved March 19, 2008 from <http://www.statcan.ca/bsolc/english/bsolc?catno=61-533-X&CHROPG=1>

The objectives of the National Survey of Nonprofit and Voluntary Organizations were to collect comprehensive information about the breadth of the nonprofit and voluntary sector in Canada, its characteristics and its areas of activity, and to improve the understanding of the challenges that organizations may be experiencing with respect to their capacity to achieve their missions. The document can be accessed without charge as html or PDF (81 p.) or ordered in print for a fee.)

Wild Rose Foundation. Board Development Workbook Series. Retrieved March 25, 2008 from <http://www.wildrosefoundation.ca/bdp/workbooks.aspx>

The Board Development Program, in conjunction with the Muttart Foundation, created the following workbooks: Developing Job Descriptions for Board Members of Nonprofit Organizations; Drafting and Revising Bylaws ; BOARD BUILDING: Recruiting and Developing Effective Board Members for Not-for-Profit Organizations; Hiring and Performance Appraisal of the Executive Director; Financial Responsibilities of Not-for-Profit Boards. This webpage describes each workbook and provides a link to download them as PDF documents.

Uniform Law Conference of Canada. *Uniform Charitable Fundraising Act*. Retrieved March 25, 2008 from http://www.ulcc.ca/en/us/Uniform_Charitable_Fundraising_Act_En.pdf

The Uniform Law Conference of Canada was founded to harmonize the laws of the provinces and territories of Canada, and where appropriate the federal laws as well. Uniform statutes are drafted by professional drafters, known as Legislative Counsel, for the member governments. The *Uniform Charitable Fundraising Act* sets out a legislative scheme to regulate charitable fundraising. A [briefing note](#) accompanies this proposed uniform statute. All uniform statutes are available in French and in English. (34 pages – PDF)

Voluntary Sector Forum. (Website). Retrieved March 12, 2008 from http://www.vsf-fsbc.ca/eng/about_us/index.cfm

The Voluntary Sector Forum (VSF) is a network of more than 20 key leadership organizations in the Canadian non-profit and voluntary sector that connect with one another. While VSF members explore cross-cutting issues through the lens, experiences, and perspectives of their members and constituents from across the country, special efforts are also made to engage local organizations around the table to share information about ongoing activities, new initiatives, and future plans; identify emerging trends and sector-wide issues; and facilitate support and collaboration.

Voluntary Sector Forum. *Publications: Reports and Research*. Retrieved March 12, 2008 from <http://www.vsf-fsbc.ca/eng/publications/index.cfm>

Beginning with the Voluntary Sector Roundtable (VSR) and continuing as the Voluntary Sector Forum, leadership is provided to major initiatives aimed at strengthening the sector's capacity and its relationship with the federal government. This webpage provides access to relevant sector publications in both French and English.

Voluntary Sector Initiative (Website). Retrieved March 12, 2008 from
<http://www.vsi-isbc.org/eng/index.cfm>

The Voluntary Sector Initiative (VSI) is a unique undertaking between the Government of Canada and the voluntary sector to enhance their relationship and strengthen the sector's capacity. Over the five year initiative they are working together to address issues including funding practices, policy dialogue, technology, volunteerism and research about the sector. The VSI website is also available in French.

Voluntary Sector Initiative. (2003). *Resources For Accountability and Financial Management in the Voluntary Sector*. Retrieved March 20, 2008 from
http://www.vsi-isbc.org/eng/funding/financial_guide/index.cfm

Provides medium-sized organizations with resources, including website links, to advance their financial management knowledge and skills as well as enhance their accountability. Also available in printable formats.

Voluntary Sector Initiative. *VSI Reports*. Retrieved March 12, 2008 from
<http://www.vsi-isbc.org/eng/products/reports.cfm>

The Voluntary Sector Initiative website has one section that provides access to all of the reports of the VSI. These reports cover a number of areas of interest for those organizations interested in charity law. These areas include: Government-Sector Relationship; Funding/Financing; Policy Development; Regulations; and Research. Many of these reports are available in HTML or PDF format. And most are available in both French and English.

Volunteer Alberta. *Directors and Officers Liability: a guide for directors and officers leading non-profits*. Retrieved March 25, 2008 from
<http://www.volunteeralberta.ab.ca/dando/index.asp>

This website provides clear, concise information about the legal liability within non-profit organizations primarily in the form of bulleted lists on the topics: Who is responsible? What can go wrong? What can you do? Can you afford it?

Volunteer Alberta. *Insurance Toolkit for the Voluntary Sector: a guide for non-profits and charities*. Retrieved March 25, 2008 from
<http://www.volunteeralberta.ab.ca/insurance/>

This website organizes information about insurance into General Information, Understanding a Policy and Managing your policy. It includes a glossary and FAQ's The Tools section provides an Insurance Primer for board members, Risk Management Process Checklist and links to background documents.

Volunteer Alberta. *Volunteers and the Law in Alberta*. Retrieved March 25, 2008 from <http://www.volunteeralberta.ab.ca/vollaw/>

Information about the law related to volunteering applies to the various stages of volunteer involvement: recruiting, screening, training, volunteering, election to the board, directing as a board member, and leaving. The ten sections of this manual are: Introduction, Legal status of a volunteer, Legal responsibilities, Special care in special circumstances, Legal responsibilities of organization/board, Insurance in the case of injury, Confidentiality, Human rights issues, Other legal issues and Guidelines for managers of volunteer services.

Volunteer BC. *Resources: Governance*. Retrieved March 25, 2008 from <http://www.volunteerbc.bc.ca/resources/governance/index.html>

This A-Z Directory for Board Governance teaches the essentials of Board Development from the early organizational stages of building the Board through to organizations who have been in existence for a few years and on to mature organizations, addressing the areas of challenge for each. It can be viewed as html or downloaded as a PDF.

Yukon Department of Community Services. (2006). *Application for Incorporation of a Society*. Retrieved March 6, 2008 from http://www.gov.yk.ca/forms/forms/3500/yg3644_b.pdf

This is a 3-page bilingual electronic form in PDF format with instructions on the final page.

Yukon Department of Community Services. (2005). *Corporate Affairs*. Retrieved March 6, 2008 from <http://www.community.gov.yk.ca/corp/index.html>

The Government of Yukon, Corporate Affairs division maintains the Societies Registry and creates and registers businesses and non-profit entities. Popular topics on this website include “Incorporating a Yukon Corporation”, “Corporate Affairs Forms” and “Frequently Asked Questions.”

Yukon Department of Community Services. (2005). *Licensing Charitable Gaming*. Retrieved March 6, 2008 from <http://www.community.gov.yk.ca/consumer/lottery.html>

This government website explains that only charitable or religious groups may qualify for a gaming licence. Conducting a gaming event without a licence is a *Criminal Code* offence. Eligibility guidelines and requirements for a gaming licence, an information booklet, and the steps necessary to obtain a gaming licence, as well as information on the required financial reports are available online.