

## **Resources Revealed**

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*Advising Charities and Not-for-Profit Organizations*

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## RESOURCES REVEALED

### INTRODUCTION

This paper serves as a brief and high-level overview of some of the information sources available for those advising and working with charities and not-for-profit organizations in Canada. Resources are highlighted within six distinct categories:

- Government Resources
- Sector Resources
- Public Legal Education
- Law Firm Resources
- Print Publications
- Other Resources

It is important to note that the resources highlighted herein are by no means meant to serve as an exhaustive list of those that can, and should be utilized when advising and working with charities and not-for-profit organizations in Canada. In fact; many of the resources highlighted within this paper provide valuable links to other information and resource sources for those advising and working within the charitable and not-for-profit sector. This includes links to additional websites, publications, law firms, professional development opportunities, and other general information sources. It should also be noted that this paper in no way serves to formally endorse or promote any of the organizations or sites noted herein.

### GOVERNMENT RESOURCES

Both the federal and provincial government have a number of valuable websites for practitioners advising clients in charities and not-for-profit law, for donors seeking information and for those that work with charities and not-for-profit organizations in other capacities. Three highly useful websites are highlighted below.

#### **Canada Customs and Revenue Agency: Charities Directorate**

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

The Canada Customs and Revenue Agency Charities Directorate hosts an extensive site and is one that should be highly utilized by practitioners advising charities and not-for-profit

organizations and for those that work within them. The site provides listings of charitable organizations in Canada and other organizations that are eligible to issue charitable donation receipts and receive gifts from registered charities and provides valuable information for those organizations that have received or are applying for charitable status in Canada. This includes information on applying for registered status, helpful checklists, educational resources, Contribution Program, operating a registered charity, policies and guidance, revoking registered status, contact information, and information for resolving problems. In addition, the site provides information for donors, information on registered Canada amateur athletic associations and other listed qualified donees.

### **Industry Canada: Not-for-Profit Organizations**

[http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h\\_cs02145e.html](http://www.ic.gc.ca/epic/site/cd-dgc.nsf/en/h_cs02145e.html)

Industry Canada's site provides information on operating a not-for-profit corporation under the new *Not-for-Profit Corporations Act*. This includes information on the creation of a not-for-profit, directors, obligations, changing by-laws, members, next steps following incorporation, publications, financial statements and review, and changing the structure or name of the corporation. The site also provides downloadable forms, a by-law builder and a transition guide from Part II of the *Canada Corporations Act*.

### **Service Alberta: Charitable Organizations**

[http://www.servicealberta.gov.ab.ca/Charitable\\_Organizations.cfm](http://www.servicealberta.gov.ab.ca/Charitable_Organizations.cfm)

Service Alberta provides a number of useful resources for charities and not-for-profit organizations operating within Alberta. This includes information on registering charities, responsibilities and requirements for operation of a charity or not-for-profit organization, an ability to search for a business, charity or fundraiser, useful tip sheets, and quick links to a number of other valuable resources, including applicable forms and legislation around fundraising in Alberta.

## **SECTOR RESOURCES**

The charitable and not-for-profit sector itself is an invaluable source of information for those advising and working with charitable and not-for-profit organizations. Two primary sites are highlighted herein. Each provide a wealth of information on everything from receipting to more specific legal issues and provide direction to numerous other helpful resources. .