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### **CORPORATE AND PRACTICE MANUAL FOR CHARITIES AND NOT-FOR-PROFIT CORPORATIONS**

**Burke-Robertson, Carter and Man**

**Release No. 6, October 2024**

This loose leaf service examines the process of incorporating non-share capital corporations for federal, provincial, and territorial corporations. This publication covers all aspects of corporate maintenance and examines select practice issues relevant to the operation of charitable and not-for-profit corporations, including charities operating outside of Canada, intellectual property, provincial investment power, privacy law, issues when drafting restricted charitable purpose trusts, antiterrorism and money laundering issues for charities, and a discussion on the need for a practice approach to advising charities.

This release includes updates Appendix SL, Selected Legislation, Ontario Not-for-Profit Corporations Act Guides including the addition of the Ministry of Government and Consumer Services Not-for-Profit Incorporator's Handbook, and updated versions of Ontario Business Registry, Ontario Business Registry: all services. This release also features updates to Appendix TC, Table of Concordance Canada Not-for-Profit Corporations Act, Table of Concordance of Business Corporations Acts and Not-for-Profit Corporations Acts and Trade-marks Act – Table of Concordance.

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## Highlights

- **Not-for-Profit Incorporator’s Handbook** — The Handbook which was updated in April 2024 provides information on how to incorporate not-for-profit organizations as corporations, as well as provide information on charitable corporations. The Handbook was last updated in 2021. The most significant change is in regards to reporting requirements of the Office of the Public Guardian and Trustee. Charities are not required to send notice of their establishment, receipt of funds, or governance changes to the Office of the Public Guardian and Trustee. However, the Office of the Public Guardian and Trustee can request information or documents about the administration or management of the charity, and charities can be statutorily required to provide it in certain instances. Further, the Office of the Public Guardian and Trustee can require that the accounts of the administration and management of a charity’s property to be passed in the Superior Court of Justice.
- **Ontario Not-for-Profit Corporations Act Guides — Ontario Business Registry** — The Ontario Business Registry allows businesses and not-for-profit corporations to complete over 90 transactions online, including registering, incorporating, and updating their information.