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

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Release No. 8, December 2025

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 features updates to Chapters 1 to 5, 7 to 12 and 15.

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Highlights

- **Charitable or Not-For-Profit? — Non-Profit Organizations — Filing Requirements —** In 2025, the CRA released aggregate data compiled from Form T1044 filings by NPOs with fiscal period end dates in 2021 and 2022. In 2021, 36,260 NPOs filed a T1044, while in 2022, this figure was 36,060. The aggregate data highlights five key metrics — total receipts, total assets, total liabilities, total remuneration and benefits paid to all employees and officers, as well as total remuneration and benefits paid to employees and officers who are members. This information can be useful for identifying general trends within the non-profit sector.
- **Recordkeeping and Access to Corporate Records — Introduction — Generally —** The benefits of complying with the recordkeeping obligations and facilitating rights to access are manifold. Maintaining correct and up-to-date corporate records can serve as valid evidence that will assist corporations in avoiding unwanted litigation. In fact, some jurisdictions treat corporate records that are required to be maintained under law as evidence of the facts stated therein without further proof. In addition, adequate recordkeeping allows the corporation to fulfil requests for information that will occur from time to time, whether it is from the directors, members or even government regulators, such as the Canada Revenue Agency ("CRA"). Alongside this, it is recommended to develop and maintain clear record retention policies to ensure continuous preparedness for audits and facilitate efficiency.
- **Fundamental Changes — Amalgamation — Federal —** The case *Islamic Food and Nutrition Council of Canada v. Islamic Food and Nutrition Council of America*, is an interesting case that demonstrate changes to the membership structure not complying with the approval requirements in subsection 197(1) of the CNCA would invalid the changes. This case involved an Ontario corporation filing articles of continuance to be imported into the CNCA under section 211 of the CNCA. Prior to the continuance, the Ontario corporation's by-law provides for two membership classes, one voting (with a U.S. corporation being the only voting member) and one non-voting (being the directors of the corporation), thereby making the U.S. corporation being the sole voting member of the Ontario corporation. The board of the Ontario corporation filed articles of continuance to be imported into the CNCA, wherein the articles provide for 1 class of members, all have the right to vote. However, the articles of continuance was not approved by the sole U.S. corporation, i.e., the only voting member. Draft CNCA by-law was later tabled in 2023 regarding the one membership class structure: *Islamic Food and Nutrition Council of Canada v. Islamic Food and Nutrition Council of America*, 2025 CarswellOnt 9348, 2025 ONCA 425.