



SUBMISSION TO THE MINISTER OF GOVERNMENT SERVICES
(MGS) ONTARIO
ON THE MODERNIZATION OF THE
LEGAL FRAMEWORK GOVERNING ONTARIO NOT-FOR-
PROFIT CORPORATIONS
BY
THE NATIONAL SECTOR TASK FORCE ON NOT-FOR-PROFIT
CORPORATIONS LAW REFORM

SUBMISSION I
RESPONSE TO CONSULTATION PAPER 1

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EXECUTIVE SUMMARY

The Task Force was established in November 2007 to respond to the request for submissions by the Government of Ontario in respect of the Modernization of Not-for-Profit Corporations Law. Imagine Canada had filed a response to Paper I to demonstrate early interest while establishing the Task Force. Submission I, filed by Imagine Canada alone, should now be considered withdrawn and replaced by this Submission of the Task Force. Imagine Canada is pleased to have had the opportunity to convene the Task Force and to file this more comprehensive submission reflecting the broader insights and recommendations of this expert group.

Therefore the Task Force submits its Submission I and Submission II in response to MGS Technical Papers 1 and 2 respectively.

The Task Force recommends passage of a new Ontario Not-for-Profit Corporations Act, an organizational statute drafted as companion legislation to the *Ontario Business Corporations Act*. These two statutes should be harmonized, except where there is a clear and compelling case for different measures. Specific improvements for a more modern streamlined act have been set out in Recommendations 1- 10 in respect of Issues 1- 6 below.

SUMMARY OF RECOMMENDATIONS FOR REFORM

1. STRUCTURE OF A NEW NONPROFIT ACT

Recommendation 1: The Task Force recommends that a new Ontario Not-for-Profit Corporations Act should be an organizational statute, consistent with the *Ontario Business Corporations Act* (OBCA). Its order should be chronological, and its measures should be permissive. It should focus primarily on procedural rather than substantive matters. Its audience should be lay users, serving largely in volunteer roles in nonprofit organizations, with limited access to legal counsel.

Recommendation 2: The Task Force recommends that the new Act should be harmonized with the OBCA, except where there is a clear and compelling argument for a distinction.

2. INCORPORATION PROCESS

Recommendation 3: The Task Force recommends that the new Ontario Not-for-Profit Corporations Act should provide for incorporation as of right for all non-share corporations, including those that are charitable, as is the case with the OBCA.

3. DEFINITION OF A NOT-FOR-PROFIT CORPORATION

Recommendation 4: The Task Force recommends that the new Act preserve the purposes set out in s. 126 of the current act, without further specificity. The corporation may more clearly define or restrict its activities or objects in the Articles of the not-for-profit corporation. Not-for-profit corporations should be permitted to carry out any purpose other than the pursuit of profit for distribution to its members.

Recommendation 5: The Task Force recommends that the new Act include restrictions on distribution. This is one of the defining elements of a not-for-profit corporation. Residual assets must not be distributable to members and shall be distributed to organizations carrying on similar activities to those of the liquidating not-for-profit corporation. In so providing, transitional provisions will be required to deal with the current so-called “true membership” corporations.

4. CLASSIFICATION SYSTEM

Recommendation 6: The Task Force recommends that there should not be a classification system included in the new Act. In the event that the Government chooses to include a classification system in the new Act, organizations should be allowed to self-designate their class, whether “public benefit corporation” or “religious congregation” for example, within any such statutory classification system.

5. CORPORATE POWERS AND CAPACITIES

Recommendation 7: The Task Force recommends that the new Act should incorporate the recommendations of the Ontario Bar Association (OBA) on the corporate powers and capacities of not-for-profit corporations. In particular, the new Act should harmonize the liability standards facing directors of not-for-profit corporations with those of OBCA directors, and should eliminate the need for not-for-profit corporations to pass bylaws in order to confer powers on the corporation or its directors.

6. OTHER ISSUES - DIRECTORS' AND OFFICERS' LIABILITY, FINANCIAL DISCLOSURE, AND MEMBERS' REMEDIES

Recommendation 8: The Task Force recommends that the recommendations set out in the Task Force's Submission II Subsections 6.1 – 6.4 dealing with the Duty of Care, Due Diligence, Insurance and Indemnification be adopted.

Recommendation 9: The Task Force recommends that, in the event that a classification system is adopted, contrary to the recommendations of the Task Force, the new Act should incorporate the recommendations

of the Ontario Bar Association (OBA) on the types of disclosure required for different classes of organizations to different stakeholders, including members, regulatory bodies and the public.

Recommendation 10: The Task Force recommends that, in the event that a classification system is adopted, contrary to the recommendations of the Task Force, the new Act should incorporate the detailed recommendations of the Ontario Bar Association (OBA) on the types of remedies that should be available to members for different classes of organizations.

RECOMMENDATIONS FOR REFORM

ISSUE ONE – THE STRUCTURE OF A NEW NONPROFIT ACT

1.1 Type of Act

Q *How should the new Act be structured?*

The Task Force recommends that the new Act should be a stand-alone piece of legislation governing not-for-profit corporations. For these purposes, we will refer to it as the Ontario Not-for-Profit Corporations Act or “ONCA”. The new Act should be an “organizational statute,” not a “regulatory statute”.

Organizational statutes place accountability for defining the rights and duties of the corporation on its directors and members. An organizational statute provides a limited set of statutory rules or “default provisions” that ensure, on start-up, the corporation has a basic code governing its activities pending such time as it may choose to customize or more clearly define its operating principles itself. *Regulatory statutes* define the rights and duties of the corporation in much more detail and thereby limit the scope of the organization to do so.

Like the OBCA, the architectural principles underscoring the new Act should be a chronological structure based on the normal order of events in the creation, operation and termination of a not-for-profit corporation, effectively, the beginning, middle and end. The Act should be an enabling statute, providing a default code of good practices that ensures that there are fundamental governance principles in place on incorporation, pending such time as the board may or may not choose to amplify such terms with a more customized or detailed set of corporate by-laws. As a default code, the measures are permissive rather than mandatory.

The Act should be designed for use by volunteer board members and senior staff who must work within the Act on a day-to-day basis. Access to legal counsel is and should be a rare event for not-for-profit corporations. Typical users are those who volunteer or manage community golf and sports clubs, public good organizations, charities, and our many churches and religious congregations.

The Act should not be unduly prescriptive. It should focus primarily on procedural rather than substantive matters. Detailed and restrictive approaches are unduly constraining to these overwhelming small community-based organizations that function largely with volunteer personnel and boards of directors. Overly prescriptive measures will not accommodate the wide variety of organizations and will quickly become outdated. Given that a half-century has passed since the Act was last updated, the argument for a statute that reflects a long and flexible view is compelling.

Recommendation 1: The Task Force recommends that a new Ontario Not-for-Profit Corporations Act should be an organizational statute, consistent with the *Ontario Business Corporations Act* (OBCA). Its order should be chronological, and its measures should be permissive. It should focus primarily on procedural rather than substantive matters. Its audience should be lay users, serving largely in volunteer roles in nonprofit organizations, with limited access to legal counsel.

1.2 Harmonization with the OBCA

- Q *Should it follow the same structure used in the legislation governing Ontario's business corporations, or should another structure be adopted?*

The *Ontario Business Corporations Act* (“OBCA”) was modernized in 2007 as Phase I of the Business Law Modernization Project. This project seeks to modernize the *Ontario Corporations Act* to now modernize the law governing not-for-profit corporations. In this submission, the Task Force has adopted the principle that the new OBCA and a new Ontario Not-for-Profit Corporations Act (ONCA) should adopt consistent policies and practices unless there is some clear and compelling argument why the laws governing not-for-profit corporations need to differ from business corporations. Adoption of the recommendations in this Submission would result in a significant harmonization of the two Acts, creating effectively a matched set of corporate framework statutes governing the two principal forms of corporate structure in the Province. However, there are numerous exceptions to the harmonization principle that reflect the distinct nature and objectives of business and not-for-profit endeavours, and therefore merit maintaining two Acts.

Recommendation 2: The Task Force recommends that the new Act should be harmonized with the OBCA, except where there is a clear and compelling argument for a distinction.

ISSUE TWO –INCORPORATION PROCESS

- Q *Should the Ontario Corporations Act move from a letters patent system of incorporation to a system of incorporation “as of right”?*
- Q *What basic legal requirements would have to be met for an incorporation application to be accepted under the “as of right” system? How should the “as of right” system apply to charitable corporations?*

Ontario should adopt an incorporation “as of right” system. Like incorporation “as of right” under the OBCA, incorporation of a non-share not-for-profit corporation should only be subject to approval of the organization’s name. The Federal Act (Bill C-21), the Saskatchewan Act (SK Act) and the American Bar Association Model Act (ABA Model Act) all provide for incorporation “as of right”.

Recommendation 3: The Task Force recommends that the new Ontario Not-for-Profit Corporations Act should provide for incorporation as of right for all non-share corporations, including those that are charitable, as is the case with the OBCA.

ISSUE THREE - DEFINITION OF A NOT-FOR-PROFIT CORPORATION

3.1 Purpose and Activities

(i) Not-for-Profit Purpose

- Q *Should the Act clarify the permitted purposes of not-for-profit corporations?*
- Q *Should the Act regulate for-profit/commercial activities undertaken by not-for-profit corporations?*
- Q *Should the CA prohibit certain purposes of not-for-profit corporations? If so, what purposes should not-for-profit corporations be prohibited from undertaking?*
- Q *If a classification system is adopted in the CA, should permitted purposes of not-for-profit corporations be tied to the definitions of the various classes?*

Section 126 of the current Act provides that a not-for-profit corporation “shall be carried on without the purpose of gain for its members”. The Task Force recommends against a more prescribed approach to permitted purposes under the Act. The new Act should not set out a list of permitted purposes. The corporation may further define or restrict its activities or objects in the Articles of the not-for-profit corporation. Further, like any statutory measures, including the provisions governing charities under the *Income Tax Act of Canada*, these provisions will be subject to interpretation from time to time and benefit from the flexibility of the common law.

(ii) Commercial Activities

Not-for-profit legislation should address the needs of not-for-profits to have wide latitude to earn incomes that support their charitable and nonprofit purposes and activities, subject to limits on clearly improper financial activities. Not-for-profits tend to view these activities as earned income rather than “commercial activities”. It is essential that earned income, which is revenues earned through activities carried out on a not-for-profit basis and is a very substantial source of funding for not-for-profit corporations, is permitted under the Act. Not-for-profit corporations should be permitted to carry out any purpose other than the pursuit of profit for distribution to their members.

Recommendation 4: The Task Force recommends that the new Act preserve the purposes set out in s. 126 of the current Act, without further specificity. The corporation may more clearly define or restrict its activities or objects in the Articles of the not-for-profit corporation. Not-for-profit corporations should be permitted to carry out any purpose other than the pursuit of profit for distribution to their members.

3.2 Distribution of assets upon the dissolution of a corporation:

- Q *Should the current provisions governing the distribution of assets... be clarified by codifying existing practices?*
- Q *Should the CA regulate for-profit/commercial activities undertaken by not-for-profit corporations?*
- Q *Should for-profit/commercial activities be regulated through a non-commercial purpose constraint, the mandatory use of a subsidiary to carry on for-profit activities, a restriction on the size of the for-profit undertaking, or by another method?*
- Q *If for-profit/commercial activities are regulated, should certain not-for-profit corporations be entitled to exemptions where their activities are for the benefit of an entire community (e.g. aboriginal economic development corporations)?*
- Q *Should the current provisions governing the distribution of assets during the life of the corporation be clarified by codifying existing practices?*
- Q *Should the current provisions governing the distribution of assets upon the dissolution of a corporation be clarified by codifying existing practices?*

- Q *Should the CA model its non-distribution constraint on the Saskatchewan Non-Profit Corporations Act, 1995, proposed provisions in Bill C-21, Canada Not-for-profit Corporations Act, the Ontario Law Reform Commission recommendation, or another model?*

The current Act permits a corporation to pass by-laws providing for distribution of assets on dissolution to a government, charity or other organizations whose purposes are beneficial to the community. If there are no such bylaws in place, the Act provides that any such assets shall be distributed equally among the members [s. 132]. The Act should provide that residual assets shall not be distributable to members and shall be distributed to organizations carrying on similar activities to those of the liquidating not-for-profit corporation. The Task Force is not recommending a classifications system but, in any event, this constraint on distribution should apply to not-for-profit corporations as a whole.

Distribution constraints are a defining element of not-for-profit corporations and must be preserved in the new Act. The Task Force accepts the detailed recommendations of the Ontario Bar Association (OBA) on the types of restrictions that would be required for different classes of not-for-profit corporations if a classification system were to be established.

Recommendation 5: The Task Force recommends that the new Act include restrictions on distribution. This is one of the defining elements of a not-for-profit corporation. Residual assets must not be distributable to members and shall be distributed to organizations carrying on similar activities to those of the liquidating not-for-profit corporation. In so providing, transitional provision must also be made for the so-called “true membership” organizations – whose members have an economic interest in the corporation’s assets such as members of many golf or tennis clubs. This might be achieved by allowing such organizations to incorporate as business corporations under the OBCA or as hybrid or specialty not-for-profit corporations such as co-ops under existing specialty Acts, or to be “grandfathered out” under the new Act.

ISSUE FOUR – THE CLASSIFICATION OF DIFFERENT TYPES OF NOT-FOR-PROFIT CORPORATIONS

- Q *Should a classification system that provides for multiple classes of not-for-profit corporations be included in the Ontario Corporations Act?*¹
- Q *Should a classification scheme be developed for the CA?*
- Q *If a classification scheme were developed, which classification system would be appropriate for the CA: Saskatchewan Non-Profit Corporations Act, 1995; proposed provisions in Bill C-21, Canada Not-for-profit Corporations Act; Alberta Volunteer Incorporations Act (Bill 54); Ontario Law Reform Commission recommendations; California Corporations Code and American Bar Association’s Revised Model Act; another model?*
- Q *Should organizations be allowed to self-designate their classification?*
- Q *In what areas should different classes of corporations be subject to different rules?*

The current Act provides for a single class of not-for-profit corporation. While other jurisdictions recognize or establish a variety of classes, whether charitable or membership, soliciting or non-soliciting, mutual benefit or public benefit or religious corporations, this is not recommended under Ontario’s new Act. The OLRC paper recommended five classes and the MGS paper offers 11 examples of potential classes. The Task Force recommends a unitary or non-classification model as a matter of statute. Classification may occur as a matter of self-designation by the corporation itself, designating it as a religious, member-based, public-benefit or other type of organization. The Task Force finds that provision for multiple classifications among not-for-profit corporations is simply too narrow, technical and complex to be embodied in framework legislation.

Recommendation 6: The Task Force recommends that there should not be a classification system included in the new Act. In the event that the Government chooses to include a classification system in the new Act, organizations should be allowed to self-designate their class, whether “public benefit corporation” or “religious congregation” for example, within any such statutory classification system.

¹ Other related questions appear at p. 20

ISSUE FIVE – CORPORATE POWERS AND CAPACITIES

- Q. Should corporations incorporated under the Ontario Corporations Act be given the capacity, rights, powers, and privileges of a natural person?*²
- Q. Should not-for-profit corporations be given the capacity, rights, powers and privileges of natural persons? If so, should the articles of a corporation be permitted to restrict its capacity, rights, powers and privileges?*
- Q. Should the capacity of a corporation continue to be governed by an ultra vires doctrine to the extent that limitations are placed on the powers of the corporation?*
- Q. If the CA is not changed to provide corporations with the powers of natural persons, should the CA specify that passage of by-laws continue to be required in order to confer powers on corporations or its directors?*
- Q. Should the CA adopt provisions similar to the Ontario Business Corporations Act, the U.S. Revised Model Nonprofit Corporation Act (1987), or another model to govern the capacity and powers of a not-for-profit corporation?*

The Task Force recommends that the new Act should incorporate the recommendations of the Ontario Bar Association (OBA) on the corporate powers and capacities of not-for-profit corporations. In particular, the Task Force agrees with the need for harmonization of the corporate capacity measures under the new Act with the OBCA in general and in two areas in particular.

1. **Liability Standards:** Directors of not-for-profit corporations are subject to greater liability and a broader scope of judicial intervention under the OCA than directors of private corporations under the OBCA, and
2. **By-Laws:** Directors of not-for-profit corporations are legally obliged to pass bylaws in order to confer powers on the corporation or its directors, which is not the case under the OBCA.

These provisions require harmonization with OBCA standards or, perhaps, as a matter of public policy, lesser standards and complexity should exist for not-for-profit corporations.

Further, under the new Act, by-laws should provide for internal regulation and should not be used to confer powers on the corporation or its directors.

Recommendation 7: The Task Force recommends that the new Act should incorporate the recommendations of the Ontario Bar Association (OBA) on the corporate powers and capacities of not-for-profit corporations. In particular, the new Act should harmonize the liability standards facing directors of not-for-profit corporations with those of OBCA directors, and should eliminate the need for not-for-profit corporations to pass bylaws in order to confer powers on the corporation or its directors.

² Other related questions appear at p. 22

ISSUE SIX - OTHER ISSUES: DIRECTORS' AND OFFICERS' LIABILITY, FINANCIAL DISCLOSURE AND MEMBERS' REMEDIES

- Q *Should a general duty of care and loyalty be formulated and incorporated into a statutory provision?*
- Q *Should a general duty of care and loyalty be formulated and incorporated into a statutory provision? What should the general standard be?*
- Q *Should a due diligence defence be included in the CA? If so, what should be the scope of the due diligence defence?*
- Q *What should be permissible in terms of provisions relating to indemnification and liability insurance provided by not-for-profit organizations to their fiduciaries?*
- Q *Should directors and officers be shielded from personal liability, subject to certain limitations?*
- Q *Should directors' and officers' liability be limited, for example, by caps on liability?*

The issues of Duty of Care, due diligence, insurance and indemnification, are addressed by the Task Force in its Submission II, sub-sections 6.1 – 6.4.

Recommendation 8: The Task Force recommends that the recommendations set out in the Task Force's Submission II Subsections 6.1 – 6.4 dealing with the Duty of Care, Due Diligence, Insurance and Indemnifications be adopted.

6.2 Financial Disclosure

- Q *What should be the required level of financial disclosure: disclosure to members, directors and officers; disclosure to a regulatory body; full financial disclosure to the public; partial disclosure to the public; another level of disclosure?*
- Q *Should the level of financial disclosure required vary based on classification and/or type, or size of organization?*

Recommendation 9: The Task Force recommends that, in the event that a classification system is adopted, contrary to the recommendations of the Task Force, the new Act should incorporate the recommendations of the Ontario Bar Association (OBA) on the types of disclosure required for different classes of organizations to different stakeholders, including members, regulatory bodies and the public.

6.3 Members' Remedies

- Q. *What types of remedies should members be entitled to under the CA?*
- Q *Should the criteria for obtaining a compliance order under the CA be broadened to require compliance with respect to the failure of directors to perform duties in addition to those set out in the CA, such as duties imposed by bylaws?*
- Q *Should the oppression remedy be included in the CA?*
- Q *Should the derivative action be included in the CA?*
- Q *Should a right to dissent and the appraisal with respect to members' fees be available under the CA?*
- Q *Should a right to require mediation or binding arbitration be included in the CA, and if so, in what circumstances?*
- Q *Should provisions be included in the CA that provide for a fair hearing and natural justice where a corporation takes disciplinary action against a member?*

Recommendation 10: The Task Force recommends that, in the event that a classification system is adopted, contrary to the recommendations of the Task Force, the new Act should incorporate the detailed

recommendations of the Ontario Bar Association (OBA) on the types of remedies that should be available to members for different classes of organizations.

CONCLUSIONS

The Task Force recommends passage of a new Ontario Not-for-Profit Corporations Act. It should be an organizational statute drafted as companion legislation to the *Ontario Business Corporations Act*. These two statutes should be harmonized, except where there is a clear and compelling case for different measures.

Appendix I - Biographies of Task Force Members

Biographical highlights, in alphabetical order, are as follows:

Ian Clark, Professor of Public Policy, University of Toronto; former Deputy Minister, Consumer and Corporate Affairs Canada; former CEO, Council of Ontario Universities.

Clifford Goldfarb, Partner, Gardiner Roberts LLP, Vice-Chair, Charities and Not-for-Profit Section, OBA.

Jennifer Holmes, External Relations, Federal and Provincial Affairs, YMCA Ontario.

Colleen Kelly, Executive Director, Volunteer Vancouver; Sector representative on the BC Law on Not-for-Profits Corporation Law Reform.

Teri Kirk, Imagine Canada, Vice President, Public Policy and Regulatory Affairs; former Director, Legal Services, Consumer & Commercial Relations, Government of Ontario.

Susan Manwaring, Miller Thomson LLP; Chair, Charities and Not-for-Profit Law Section, Canadian Bar Association; Chair, Canadian Association of Gift Planners, Government Relations Committee.

David Stevens, Gowlings Law Firm; Chair, Co-Chair, OBA Working Group on Not-for-Profit Corporation Law Reform.

APPENDIX II - OVERVIEW OF THE NOT-FOR-PROFIT SECTOR

Canada's community nonprofit sector is a critical contributor to our national economy. It is comprised of more than 161,000 corporate entities, including 81,000 not-for-profit corporations and 80,000 registered charities³. Of these, approximately 50,564 are incorporated under the Ontario Act.⁴ The sector employs 2 million fulltime equivalent workers across Canada which constitutes 11.1% of the economically active population of Canada. The sector contributes 7.8% annually to Canada's gross domestic product (GDP). When volunteer hours are included, this figure rises to 8.6% of GDP. Total annual sector revenue as of 2003 was \$112 billion making it larger than the mining, oil and gas and auto manufacturing sectors.

Each year, sector organizations raise \$9 billion in donations from 22.2 million donors and attract 11.8 million volunteers who contribute 2 billion hours of volunteer time each year. In Ontario as elsewhere, not-for-profit corporations encompass health charities, day-care centres, environmental and international development groups, food banks, places of worship, hobby associations, hospitals, opera companies, private schools, social clubs, sports clubs, symphonies, trade associations, and youth groups. In Ontario, the Province has delegated its authority to regulate select industries, such as car dealers and real estate brokers, to nonprofit corporations. These organizations often fill gaps that are unmet by governments and corporations. They provide opportunities for citizen engagement, and cater to special needs among the homeless, persons with disabilities, immigrants and other minorities. They give a voice to important public issues and work to protect fundamental human and democratic rights.

³ All data in this brief are drawn from the following sources: *Greater than the Sum of Our Parts*, Imagine Canada, 2005, p.18; *Cornerstones of Community*, Statistics Canada, 2005 Catalogue 61-533-XPE, page 11; The Canada Survey of Giving, Volunteering and Participating (CSGVP); and *National Overview of Findings from a National Survey on the Quality of Life in Canadian Communities*, Strategic Counsel, (2005).

⁴ Statistic provided by the Companies and Personal Property Security Branch of the Ministry of Government Services.

APPENDIX III - WHO IS IMAGINE CANADA

Imagine Canada is a not-for-profit corporation and a registered charity with offices in Calgary, Toronto and Ottawa. With over 1100 members, Imagine Canada looks into and out for Canada's nonprofit and charitable organizations and socially conscious businesses and champions the work they do in our communities. In particular, Imagine Canada (formerly known as the Canadian Centre for Philanthropy), carries out the following roles:

- through its *John Hodgson Library*, houses the largest online research facility on nonprofits in Canada, and has been generously supported by the Ontario Trillium Foundation,
- through its *Research group*, provides research on giving, volunteering and participation and other issues of interest to Canada's charities non not profits,
- through its *Public Policy and Regulatory Affairs group*, provides input on policy and legislation of concern to Canada's charities and operates the Ontario Risk Management and Insurance Resource Centre for Nonprofit Organizations under the Ontario Voluntary Partnership,
- through its *Marketing, Membership and Social Engagement group*, provides services to over 1,200 members, and
- through its *Imagine Canada Caring Companies™ Program*, encourages Canadian corporations to contribute by committing 1% of their pre-tax earnings to charities.

APPENDIX IV - WHO IS THE NATIONAL SECTOR TASK FORCE ON NOT-FOR-PROFIT CORPORATIONS LAW REFORM

The National Sector Task Force on Not-for-Profit Corporation's Law Reform was convened by Imagine Canada to address:

- a) the reform activities initiated bit the Ontario government to modernize its own legislation,
- b) efforts by the BC law reform community to bring about reforms in that Province,
- c) the opportunity to use Ontario and BC initiatives to bring about reforms in other Provinces, and
- d) the merits of seeking to get this issue back on the federal agenda, given the collapse of Bill C-21.

The Task Force is a joint Sector-Charities Bar collaboration which brings together leading representatives from Canadian and provincial Bar associations, leading coordinating and advocacy groups in the sector, and select charities and not-for-profit organizations themselves. A list of Task Force Members and biographical highlights are set out in [Appendix 1](#).

APPENDIX V - SUPPORT OF THE ONTARIO TRILLIUM FOUNDATION

The generous financial support of the Ontario Trillium Foundation to assist in the costs of convening the Task Force in Ontario has been greatly appreciated. For more information on the OTF, see www.trilliumfoundation.org.

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