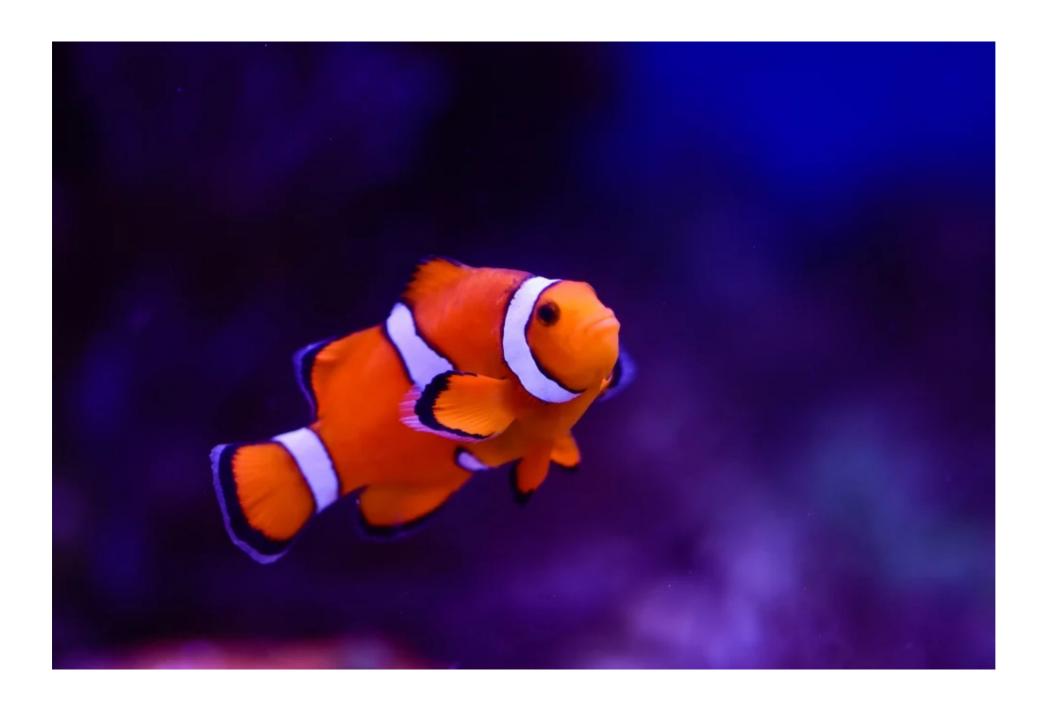
Lake Links 2023

Hooked on Habitat

Sustainable Fisheries for the Future

Michael Peterson
Certified Specialist
Environmental Law





















Private Charitable Foundation

- Incorporated under Canada Corporations Act (Part II) as Not-for-Profit corporation in 1991
- Registered with Revenue Canada/Canada Revenue Agency
- Continued under new Canada Not-for-Profit Corporations Act in 2015
- Affiliated with Big Rideau Lake Association
- Board Members from Big Rideau Lake Association and Upper Rideau Lake Association

LAKE LINKS



Registered Charity

 A registered charity refers to a charitable organization, public foundation, or private foundation registered with the Canada Revenue Agency.





Registered Charity

- A registered charity refers to a charitable organization, public foundation, or private foundation registered with the Canada Revenue Agency.
- A registered charity is issued a Registration Number once approved.
- It is exempt from paying income tax, and can issue tax receipts for donations it receives.





Registered Charity

- A registered charity refers to a charitable organization, public foundation, or private foundation registered with the Canada Revenue Agency.
- A registered charity is issued a Registration Number once approved.
- It is exempt from paying income tax, and can issue tax receipts for donations it receives.
- TAX RECEIPTS !!!!!!
- TAX CREDITS FOR DONORS !!!!!

LAKE LINKS



What is a Charity?

• Commissioners for Special Purposes of Income Tax v. Pemsel— [1891] A.C. 531





What is a Charity?

- Commissioners for Special Purposes of Income Tax v. Pemsel— [1891] A.C. 531
- Four broad categories of charitable purposes:
 - 1. relief of poverty;
 - 2. advancement of education;
 - 3. advancement of religion;
 - 4. other purposes **beneficial to the community** in a way the law regards as charitable
 - for example, promotion of health or protection of the environment, by means which provide a charitable benefit to the public or a sufficient section of the public

LAKE LINKS



How to Establish a Registered Charity

- Not-for-profit corporation
- Trust
- Organization with an appropriate constitution





How to Establish a Registered Charity

- Not-for-profit corporation
- Trust
- Organization with an appropriate constitution
- Challenges
 - Name





How to Establish a Registered Charity

- Not-for-profit corporation
- Trust
- Organization with an appropriate constitution
- Challenges
 - Name
 - Charitable Objects and Activities

LAKE LINKS



- Register with Canada Revenue Agency
- Documentation for CRA Checklist
- https://www.canada.ca/en/revenue-agency/services/charitiesgiving/charities/registering-charitable-qualified-donee-status.html





- Register with Canada Revenue Agency
- Documentation for CRA Checklist
- https://www.canada.ca/en/revenue-agency/services/charitiesgiving/charities/registering-charitable-qualified-donee-status.html
- Registration & Charitable Objects having to with Environmental Protection activities:
- https://www.canadiancharitylaw.ca/wp-content/uploads/2022/04/CRA-Guidance-Protection-of-the-Environment-and-Charitable-Registration.pdf





RLEF Contributions to Water Quality Research

• Rideau Lakes Environmental Foundation (RLEF) has contributed \$15,000/year in 2020, 2021, 2022 on various water quality research projects with researchers at Queen's U, Carleton U, UGuelph and an American trout fishing foundation.





RLEF Contributions to Water Quality Research

- Rideau Lakes Environmental Foundation (RLEF) has contributed \$15,000/year in 2020, 2021, 2022 on various water quality research projects with researchers at Queen's U, Carleton U, UGuelph and an American trout fishing foundation.
- 2023 Where are we going?
 - Lake Simcoe Protection Plan -water quality research in the 10s of \$Millions since the Lake Simcoe Protection Plan legislation enacted in 2006
 - Lake Erie water quality research in the 10s of \$Millions recently to address agricultural sources of contaminants





RLEF Contributions to Water Quality Research

- 2023 Where are we going?
 - Rideau Valley Conservation Authority, etc., etc. post-Walkerton, the 36
 Conservation Authorities have collected data from lakes and rivers in their respective watersheds;





RLEF Contributions to Water Quality Research

- 2023 Where are we going?
- Rideau Valley Conservation Authority, etc., etc. post-Walkerton, the 36
 Conservation Authorities have collected data from lakes and rivers in their
 respective watersheds;
- Lake Partners: MOECP & FOCA, 20+ yrs. of data collection where cottagers from FOCA's member associations across the entire province collect samples as citizen scientists- the MOECP analyzes and adds to its database;
- Universities. Queen's University, Carleton University, University of Guelph, McGill University, all have groups doing water quality research;



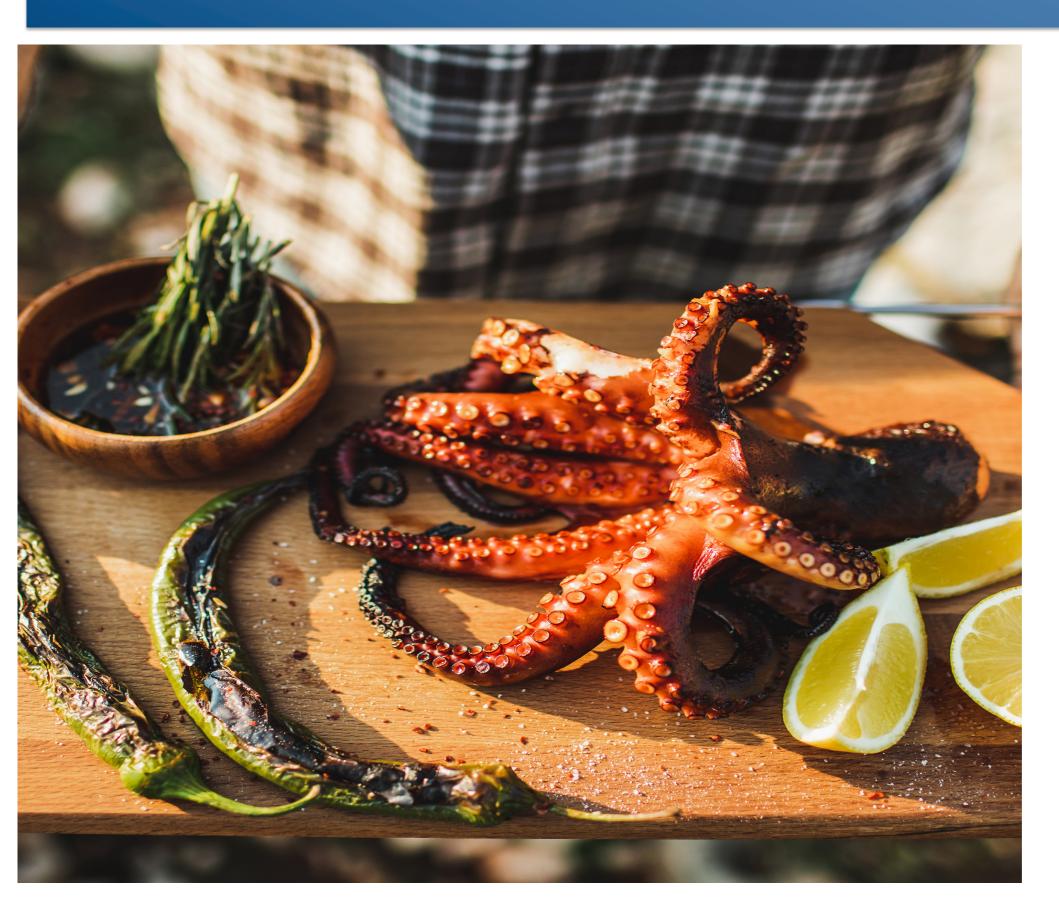


2023 - Where are we going?

Ontario/Canada Institute for Collection, Assimilation and Prioritization of Research?????







Thank you for your attention

