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400 CUMBERLAND STREET, OTTAWA, ONTARIO, K1A 0X5
400, RUE CUMBERLAND, OTTAWA, ONTARIO, K1A 0X5

T2051
REV. 77

REGISTERED CHARITIES AND
CANADIAN AMATEUR ATHLETIC ASSOCIATIONS

NOTIFICATION OF REGISTRATION

ORGANISMES DE CHARITÉ ENREGISTRÉS ET
ASSOCIATIONS CANADIENNES D'ATHLÉTISME AMATEUR

NOTIFICATION D'ENREGISTREMENT

REGISTRATION NUMBER ASSIGNED—*No D'ENREGISTREMENT ATTRIBUÉ*	PLEASE QUOTE THIS NUMBER IN ALL CORRESPONDENCE WITH THIS OFFICE. *PRIÈRE D'INDIQUER CE NUMÉRO DANS TOUTE CORRESPONDANCE.*	EFFECTIVE DATE—*DATE DE PRISE D'EFFET*
0508861-39-23		October 17, 1977

NAME OF CHARITY OR ASSOCIATION—*NOM DE L'ORGANISME OU DE L'ASSOCIATION*

Saskatoon Christian Centre,

ADDRESS—*ADRESSE*

1528 - 20th Street West,

SASKATOON, Saskatchewan. S7M 0Z6

THE ABOVE-NAMED CHARITY OR ASSOCIATION HAS DULY FILED AN APPLICATION FOR REGISTRATION AS A "REGISTERED CHARITY" OR A "REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATION" WITHIN THE MEANING OF THE INCOME TAX ACT.

DONATIONS MADE TO THE CHARITY OR ASSOCIATION ON OR AFTER THE EFFECTIVE DATE MAY BE CLAIMED AS A DEDUCTION BY THE DONORS IN COMPUTING THEIR TAXABLE INCOME IN ACCORDANCE WITH AND TO THE EXTENT PROVIDED BY PARAGRAPH 110(1)(a) OF THE INCOME TAX ACT IF SUBSTANTIATED BY A RECEIPT CONTAINING ALL THE INFORMATION REQUIRED BY PART XXXV OF THE INCOME TAX REGULATIONS.

IT IS UNDERSTOOD THAT THE PRESENT REGISTRATION WILL ONLY REMAIN VALID SO LONG AS THE CHARITY OR ASSOCIATION CONTINUES TO FULFIL THE REQUIREMENTS OF THE INCOME TAX ACT AND THE INCOME TAX REGULATIONS IN RESPECT OF REGISTERED CHARITIES OR REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATIONS, AS THE CASE MAY BE.

THE REGISTRATION MAY BE REVOKED IF:
A REGISTERED CHARITY OR A REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATION
(a) APPLIES TO THE MINISTER IN WRITING FOR REVOCATION OF ITS REGISTRATION

L'ORGANISME DE CHARITÉ OU L'ASSOCIATION SUSMENTIONNÉE A DÛMENT PRODUIT UNE DEMANDE D'ENREGISTREMENT COMME «ORGANISME DE CHARITÉ ENREGISTRÉ» OU COMME «ASSOCIATION CANADIENNE ENREGISTRÉE D'ATHLÉTISME AMATEUR», AU SENS DE LA LOI DE L'IMPÔT SUR LE REVENU.

DANS LE CALCUL DE LEUR REVENU IMPOSABLE, LES DONATEURS POURRONT RÉCLAMER EN DÉDUCTION LES DONS VERSÉS À L'ORGANISME DE CHARITÉ OU À L'ASSOCIATION À COMPTER DE LA DATE DE PRISE D'EFFET, CONFORMÉMENT À L'ALINÉA 110(1)a) DE LA LOI DE L'IMPÔT SUR LE REVENU ET DANS LA MESURE PRÉVUE PAR LES DISPOSITIONS DUDIT ALINÉA, SI LES DONS SONT APPUYÉS D'UN REÇU RENFERMANT TOUS LES RENSEIGNEMENTS EXIGÉS PAR LA PARTIE XXXV DES RÈGLEMENTS DE L'IMPÔT SUR LE REVENU.

IL EST ENTENDU QUE L'ENREGISTREMENT NE SERA VALIDE QUE TANT QUE L'ORGANISME DE CHARITÉ OU L'ASSOCIATION SE CONFORMERA AUX EXIGENCES DE LA LOI ET DES RÈGLEMENTS DE L'IMPÔT SUR LE REVENU VISANT LES ORGANISMES DE CHARITÉ ENREGISTRÉS OU LES ASSOCIATIONS CANADIENNES ENREGISTRÉES D'ATHLÉTISME AMATEUR, SELON LE CAS.

L'ENREGISTREMENT PEUT ÊTRE ANNULÉ SI:
UN ORGANISME DE CHARITÉ ENREGISTRÉ OU UNE ASSOCIATION CANADIENNE ENREGISTRÉE D'ATHLÉTISME AMATEUR

[redacted]

[redacted]

Tel. (613) 996-9365

Attention: [redacted]

March 8, 1978

Dear Sirs:

Re: Saskatoon Christian Centre

Reference is made to the Application for Registration recently filed on behalf of the above-named organization for the purpose of registration as a charity under the Income Tax Act.

We have now examined information submitted and are pleased to advise that the Saskatoon Christian Centre has been granted status as a registered charity under paragraph 149(1)(f) of the Act.

The effective date of registration is October 17, 1977 and the prescribed Notification of Registration (form T2051), bearing the official registration number assigned to the charity, is enclosed.

From the information provided in support of its application, we understand that this organization intends to operate as a charitable organization within the meaning of paragraph 149.1(1)(b) of the Act. (Appendix D of the enclosed Information Circular contains the foregoing and all other references to section 149.1 of the Act for your convenience.) Paragraphs 7, 18 and 19 of the Circular pertain particularly to charitable organizations. As you will note from paragraph 7, a charitable organization must fulfill an annual expenditure requirement and otherwise comply with subsection 149.1(2) of the Act in order to maintain registered status. Paragraph 149.1(1)(k) of the Act assigns the relevant percentages referred to in subsection 149.1(2). It should also be noted that all donations receipted for one year form the basis for the amount of expenditure required in the next year by subsection 149.1(2), regardless of whether the donor has specified that the gift be held as capital.

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In calculating its total expenditures on charitable activities in a given fiscal year, a charity may include as an expenditure an amount which, with the prior consent of the Department, has been accumulated during that year for a particular purpose. Paragraph 16 of the Information Circular provides more detail in this regard.

As a further condition of continued registration, every charity is required to file annually both an information return (form T2052) and a public information return (form T3010) within three months from the end of its fiscal period. Although the prescribed return forms are forwarded to all registered charities as a convenience in reminding that returns are required and in providing the necessary forms, it is the charity's responsibility to ensure that its annual filing requirements are met, without demand or notice therefor.

Since the effective date of registration of this organization is October 17, 1977 and its fiscal year end is December 31 it is necessary to file copies of the aforementioned returns along with financial statements for the period from October 17, 1977 to December 31, 1977.

Your attention is also directed to paragraphs 17, 26 through 31, 36 through 40, and Appendix E of the Circular concerning associated charities, changes of name, address or fiscal period, annual returns, books and records, payments not acceptable as donations, prescribed contents of receipts, and revocation of registration.

As discussed with Mr. W.R. MacKenzie of Price Waterhouse & Co. it is suggested that object clause (i) be clarified since, as presently worded, it would appear to simply be allowing for a provision for a channeling vehicle for persons who wish to make donations.

With reference to your enquiry regarding the accumulation of income for a specific capital project, we would like to point that permission is not necessarity required under the provisions of the Income Tax Act to accumulate funds for a special project. The Act does stipulate, however, that a charitable organization must fulfill an annual expenditure requirement. The amount to be expended on its own charitable activities in each fiscal year must at least equal the "relevant percentage" (50% if the fiscal period ends during 1977, 60% during 1978, 70% during 1979, and 80% if the fiscal period ends after 1979) of amounts for which the organization has issued official donation receipts during its immediately preceding fiscal year.

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This expenditure requirement could possibly interfere with a charity's long-range plans where such plans involve the accumulation of funds. In such circumstances, where it appears that the charity might not be able to fulfill the requirement, the charity may, pursuant to subsection 149.1(8) of the Act, seek permission to accumulate funds for a particular purpose. When permission is granted, amounts accumulated for such purpose, together with any income earned in respect thereof, shall be deemed to have been expended on the organization's charitable activities for purposes of computing the expenditure requirement.

There is no formal procedure to follow when applying for approval for the accumulation of funds to build the church. However, we will need to be provided with your estimate of the time required to complete this project. Approval, if granted, would be for an undetermined amount and would expire on the proposed completion date. We would advise, in view of the provisions of subsection 149.1(9) of the Act, that the period requested should allow for the expenditure of the funds so accumulated.

We hope the foregoing will help clarify the situation. Upon receipt of the requested information we will be pleased to give the matter our further consideration.

Yours sincerely,

[redacted]

for Mrs. Betty D. Wardle, Chief
Charitable and Non-Profit Organizations Section
Department of National Revenue, Taxation

[redacted]LH/jmp(1)