



# FOR PUBLIC BENEFIT

CITY OF TORONTO FRAMEWORK FOR WORKING WITH  
COMMUNITY-BASED NOT-FOR-PROFIT ORGANIZATIONS

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2018

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## MESSAGE FROM THE CITY MANAGER



On behalf of the Toronto Public Service, I am pleased to announce the formal adoption of a new City policy, ***For Public Benefit: A Whole of Government Framework to Guide City of Toronto Relationships with the community-based not-for-profit sector.***

It is important for the City of Toronto to acknowledge its special relationship with the community-based not-for-profit sector. For many decades, the City has worked in respectful cooperation with not-for-profits to identify and serve the needs of residents. Not-for-profits have partnered with the City on dozens of high-impact social policies and program innovations.

More recently, these have included, but are not limited to: Streets to Homes; the Toronto Child and Family Network; the Community Arts Action Plan; the King Street Pilot Program; Toronto Strong Neighbourhoods Strategy; the Toronto Food Charter; the Cultural Hotspot Program; the Newcomer Leadership Table; the Community Space Tenancy Policy; the Facilities Master Plan for Parks, Forestry and Recreation; TOCore: Planning Toronto's Downtown; the Official Plan

Review; the Aboriginal Employment Strategy; Toronto Seniors Strategy; implementation of the Housing Opportunities Toronto Plan; the Creative Capital Gains Plan; TOProsperity: Poverty Reduction Strategy; and Toronto's coordinated response to the arrival of Syrian refugees.

In all of these important initiatives, the City relies on not-for-profits to create vibrant, inclusive and equitably resourced communities.

The principles and commitments in the *For Public Benefit* framework will ensure that the positive values and practices related to not-for-profits that are already in place in different forms and in different areas of City government become our standard way of working together.

I would like to express my sincere appreciation to the hundreds of community-based not-for-profit organizations that contributed to this effort, including the members of the Community Advisory Table.

Sincerely,

A handwritten signature in blue ink that reads "Peter Wallace". The signature is written in a cursive, slightly slanted style.

Peter Wallace, City Manager



# INTRODUCTION

## WORKING TOGETHER FOR TORONTONIANS

**Around the world, there is growing interest in exploring how governments and the not-for-profit sector can work together better. This is in recognition of the unique roles that not-for-profit organizations (NFPs) can play in mobilizing people, generating ideas and benefiting communities.**

Here in Canada, the federal government and nine out of 10 provinces have initiated strategic agreements with not-for-profit sector over the last decade. But until now, no Canadian city has taken the step of formally acknowledging and strengthening its relationship with not-for-profits.

On December 7, 2017, Toronto City Council adopted a new policy, called *For Public Benefit*, to celebrate and enhance the City of Toronto's relationship with the community-based not-for-profit sector. The framework was co-created with a Community Advisory Table and over one hundred local NFPs. The full report and stakeholder consultation materials are available at [toronto.ca/notforprofits](http://toronto.ca/notforprofits)

*For Public Benefit* contains principles, commitments and actions to help City agencies, boards, corporations and Divisions interact with the “core” community-based not-for-profit sector in Toronto more consistently, with the guidance of a clear vision. (The “core” sector excludes publicly funded institutions such as school boards, post-secondary institutions and hospitals.)

The City's new framework for working with the not-for-profit sector is based on past good practices and looks ahead to an even better relationship in the future. It will create ongoing opportunities to learn from “what works” and to share best practices across government and across the sector.

## **OUR VISION:** vibrant, inclusive and equitably resourced communities that benefit all Torontonians.

The City of Toronto works with not-for-profit organizations in a range of fields, including arts and culture, human and social services and the environment. Different not-for-profit activities will lead to different types of interactions with City government and may require different levels of formality (e.g. arm's-length funding vs legislated oversight). A government-wide approach towards not-for-profits is intended to encourage consistent principles, while also respecting these distinctive roles and relationships.

This booklet celebrates the City of Toronto's interdependent relationship with the not-for-profit sector.

It provides an introduction to the City's new principles, commitments and action plan for working with not-for-profits.

This booklet also sets out a new way of thinking and talking about Toronto's not-for-profit sector – as a major employer in our city whose overarching purpose is to generate public benefit.

It is intended to be a resource for City Councillors and City staff, sector employees and volunteers, and the millions of Torontonians whose lives are touched in different ways by

**This is an important milestone in our history of working together for Torontonians.**



# CURRENT CITY/NFP SECTOR **RELATIONSHIPS**

## **The work of the community-based not-for-profit sector is integral to the work of the City of Toronto.**

The City of Toronto relies on the NFP sector to deliver hundreds of community services to residents, including but not limited to social housing, children's services, employment services and arts and cultural programming.

The City also looks to the NFP sector to identify and respond to emerging community issues and to help ensure that local voices are heard by decision-makers.

In these diverse ways, Toronto's NFP sector has a profound positive impact on our communities and on safeguarding our democracy.

Given the significance of Toronto's NFP sector, and the value and complexity of our City/sector relationships, it makes sense to develop a clear set of principles and commitments for working together to create a vibrant and inclusive Toronto.

**The City of Toronto  
invests over \$1.2 Billion  
annually in the NFP  
Sector.**

## A KEY FINANCIAL RELATIONSHIP

The City of Toronto annually invests over \$1.2 Billion in the NFP sector, in the form of grants and purchase of service agreements (\$800 Million) and subsidies such as below market rent, fee waivers and tax deductions (\$400 Million).

The City's largest financial investment in the NFP sector is for shelter/hostel services, social housing and related services (\$489 Million in 2016).

Another major investment area is children's services (\$207 Million in 2016). The City's transactions with not-for-profits have been increasing significantly because of the City's new service management responsibilities for child and family programs and the ongoing growth of licensed child care. Most of these programs are delivered by community-based NFPs.





# NOT-FOR-PROFIT SECTOR:

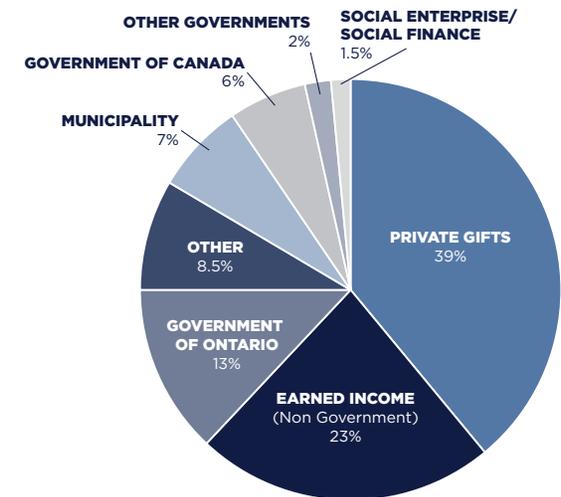
AN INCLUSIVE FORCE IN TORONTO'S ECONOMY

## The community-based NFP sector is a major employer in Toronto and has significant economic impact.

The core NFP sector creates over **200,000** jobs (part-time and full-time) and generates more than **\$14 Billion** in annual revenue. (The core sector excludes publicly funded institutions such as school boards, post-secondary institutions and hospitals.)

These figures are consistent with national data that show that Canada has one of the largest NFP sectors in the world, accounting for **8.1%** of national Gross Domestic Product (GDP) and **10.5%** of the Canadian labour force.<sup>3</sup>

NFPs employ staff across a wide range of professions and disciplines, from front-line human services, to administrators, financial analysts, lawyers, truck drivers, writers, artists, food handlers and growers, researchers, clerical workers and IT professionals. Moreover, the sector often provides job opportunities for vulnerable individuals entering or re-entering the workforce and is a leader promoting inclusive economic opportunities in Toronto.



WHERE THE FUNDING COMES FROM: TORONTO'S CORE NOT-FOR-PROFIT SECTOR<sup>4</sup>

**Surveys and income tax data suggest that Toronto's core community-based not-for-profit sector:**

contributes at least **\$14 Billion** in annual revenue, which is double the reported impact of Toronto's tourism industries and represents over **8%** of Toronto's GDP<sup>5</sup>

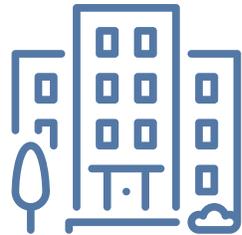


Leverages **1.7 Million** volunteer hours



Employs over **105,000** full-time workers

Includes **14,000** organizations



Relies on local government investments for only **7%** of total revenues and attracts **93%** of revenue from other sources



Provides job opportunities for vulnerable individuals entering the workforce, through **social enterprises** and other workforce initiatives to **reduce poverty** and promote economic inclusion



Creates more than **100,000** part-time jobs



# A NEW WAY OF THINKING ABOUT **NOT-FOR-PROFITS**

**A not-for-profit organization is a club, society, or association that is organized and operated for social welfare, civic improvement, pleasure or recreation, or any other purpose, except profit. In Canada, there are three types of formal not-for-profit organizations:**

- **Registered Charities**, which are regulated by the Canada Revenue Agency. Charities can issue tax receipts to donors and are prohibited from engaging in partisan political activity.
- **Foundations**, which are charities that primarily exist to raise and distribute charitable funds.
- **Non-Profit Corporations**, which are legal entities that have fewer limitations on their political activities and fundraising. The donations they receive are not tax-deductible and they can even earn a profit so long as it is used to further the work of the organization and is not distributed to shareholders or members.

The expression, “non-profit organization” is used in the Income Tax Act to distinguish the sector from businesses for tax purposes. However, this expression does little to convey the impact and value of not-for-profit activities in Toronto. It also does not distinguish organizations that are open to the public from organizations that are private, operating exclusively for their members (e.g. private clubs, trade associations, condominium boards, etc.).



# GENERATING **PUBLIC BENEFIT**

**The City of Toronto is using a new concept, “Public Benefit” to convey the value of the NFP sector positively, in terms of what it is “for” rather than “not for.” This choice of language has been influenced by the Ontario Nonprofit Network (ONN). Public Benefit NFPs are organizations that:**

- **operate for the public good, not private gain**
- **reinvest and retain assets in the public domain for the public good**
- **help drive the economic strength and stability of communities**
- **play an active role in public policy by channelling community voices to hold government and decision-makers accountable, and**
- **demonstrate the value of care and service to others as a core value of their work<sup>6</sup>**

The City of Toronto relies on not-for-profit organizations to fulfill hundreds of roles that meet residents’ needs, invigorate communities, create inclusive economic opportunities, and promote active democracy and community-responsive policies. In these diverse ways, the

not-for-profit sector generates public benefit. Examples of some these diverse City-sector collaborations are provided on pages 17-18.



# STATEMENT OF **COMMITMENT**

**The City of Toronto makes the following six commitments that will strengthen and sustain a collaborative, interdependent relationship with Toronto’s community-based not-for-profit sector:**

**1. RECOGNITION: The City commits to recognizing and regularly reporting on the role and contributions of the sector in achieving shared strategic goals.**

Toronto’s community-based not-for-profit sector is a vital City partner, working alongside the private sector and the other orders of government to create a vibrant and inclusive Toronto.

**2. COLLABORATION AND DIALOGUE: The City commits to continuous collaboration and dialogue with the sector to identify shared priorities, opportunities and mutual approaches for enhancing the public good.**

The City looks to the sector to provide community intelligence and help identify issues of concern affecting residents.

The City will draw on the sector’s knowledge and experience in identifying and responding to community priorities in the areas of human services, equity and diversity, environment, arts and culture, community and economic development, urban planning, public health and other areas where NFP organizations have expertise.

### **3. ECONOMIC IMPACT: The City commits to promoting the financial sustainability, innovation and economic impact of the Sector.**

The City recognizes the sector as a key component of Toronto's economy. The City values the NFP revenue model, which generates public benefits for communities and employs thousands of Toronto workers.

### **4. COMMUNITY ENGAGEMENT: The City commits to further leveraging the community engagement capacities of the sector to ensure that resident involvement in strategic City issues is inclusive.**

Toronto's community-based NFPs play an important role in facilitating effective communication and relationships between governments and residents, particularly residents who experience social barriers.

### **5. MODERNIZING ADMINISTRATIVE PROCESSES: The City commits to identifying opportunities to improve request for proposals, purchase of service and grants administration processes for NFPs.**

This will ensure fiscal responsibility and the coordination of the City's strategic investments while minimizing costs and administrative barriers for NFPs and the City. Inefficient funding applications and reporting processes lead to administrative burden for NFPs and the City.

### **6. DECENT WORK and GOVERNANCE: The City commits to working with the sector, other funders, and other orders of government to encourage decent work goals and effective governance in NFPs.**

The City values the role of the community-based not-for-profit sector as a major employer and will work with the sector to promote decent work for all Torontonians.



# PRINCIPLES

**To create a vibrant and inclusive Toronto, the City of Toronto will conduct its work with community-based not-for-profit organizations in a manner that reflects the principles of *generating public benefit, recognizing interdependence, investing in quality, connecting to communities, encouraging diversity and using evidence*. These principles are explained below:**

**GENERATING PUBLIC BENEFIT:** The City of Toronto rightly has a special and unique relationship with community-based NFPs that generate public benefit for Torontonians.

**INVESTING IN QUALITY:** The City of Toronto invests in community-based NFPs to leverage the sector's unique capabilities to deliver high-quality, accountable and responsive services that meet local community needs.

**CONNECTING TO COMMUNITY:** Proximity to local communities and groups often means NFPs can effectively advocate for the public interest and connect City government and residents. The City encourages the sector's role in promoting civic engagement and strengthening democratic participation.

**ENCOURAGING DIVERSITY:** Toronto's community-based NFP sector includes organizations and groups of diverse size, function, purpose, and capacity. This diversity is vital for a healthy not-for-profit ecosystem. The City of Toronto encourages sector diversity to meet a wide range of dynamic community needs.

**USING EVIDENCE IN PRACTICE AND PLANNING:** The City of Toronto and the community-based NFP sector prioritize the use of relevant research and evidence in planning and decision-making.

**RECOGNIZING OUR INTERDEPENDENCE:** The City of Toronto and the community-based NFP sector rely on each other to create a vibrant and inclusive Toronto. This relationship of mutual reliance is fostered through respect, transparency, and collaboration.

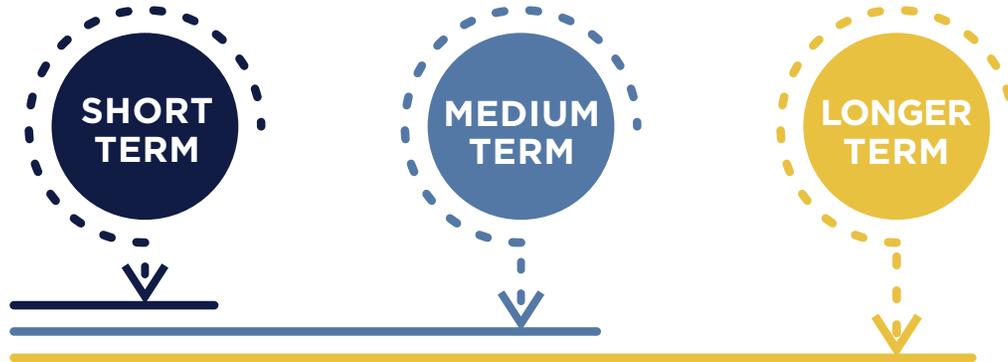


# TAKING ACTION

City Council approved short- medium- and longer-term actions to sustain effective relationships with the not-for-profit sector:

## SHORT-TERM

- **Proclaim a Recognition Day** for the Toronto's NFP sector
- **Involve NFPs in collaborative system planning** and formally acknowledge their roles in strategic reports
- **Create a Joint Advisory Table** to identify issues, monitor progress and report to the Community Development and Recreation Committee
- **Share best practices** across City government
- **Promote good governance** in NFPs through capacity-building supports



## MEDIUM-TERM

- **Streamline the permits process** to use City facilities for community events
- **Harmonize applications** and reporting requirements for NFPs, where appropriate
- **Work with NFPs** to consult with communities
- **Create better navigation** for not-for-profits on the City's website
- **Improve** community space tenancies

## LONGER-TERM

- **Create a fair playing field** for NFPs to compete for City contracts
- **Apply a "Decent Work" lens** to City contracts with NFPs
- **Promote NFPs' economic impact** by establishing a "Sector Specialization" and working with other government levels on sector sustainability



# CO-CREATION

## HOW THIS FRAMEWORK WAS DEVELOPED

**This framework to guide the City’s relationships with NFPs was co-created in 2017 with a Community Advisory Table. It is based on consultations with stakeholders from funding agencies, academic institutions, other governments, and 120 community-based not-for-profit organizations in Toronto.**

To guide consultations, the Toronto Nonprofit Network and Toronto Neighbourhood Centres produced six discussion papers. Social Planning Toronto facilitated and analyzed the consultations and prepared an extensive literature review. These materials can be found at [toronto.ca/notforprofits](https://toronto.ca/notforprofits)

A deliberate effort was made to engage a broad range of sub-sectors, including arts and culture, recreation, environment, human services and faith based groups. A broad range of communities of interest were engaged, including racialized communities, newcomers, youth, seniors, women, Indigenous, LGBTQ2S and people with disabilities.

Consultations took place across Toronto to maximize accessibility and participation.

The Community Advisory Table included: Boys and Girls Clubs of Greater Toronto, the Canadian Multi-Faith Federation, the Council of Agencies Serving South Asians, Family Services Toronto, LOFT Community Services, Ontario Council of Agencies Serving Immigrants, Ontario Non-Profit Housing Association, the Ontario Nonprofit Network, Social Planning Toronto, Students Commission of Canada, Toronto Aboriginal Support Services Council, Toronto Neighbourhood Centres, Toronto Strong Neighbourhoods Strategy Resident Advisory Committee, and the Toronto Youth Cabinet.

## PARTICIPATING NOT-FOR-PROFITS

Aboriginal Legal Services  
 Access Alliance (M.H.C.S.)  
 Access Independent Living Services  
 Advocacy Centre for Tenants Ontario  
 African Canadian Refugees Support Network  
 African Canadian Seniors Group  
 African Training & Employment Centre  
 Agincourt Community Services Association  
 Alliance for South Asian AIDS Prevention  
 Anglican Church  
 Applegrove Community Complex  
 Association for Native Development in the  
 Performing & Visual Arts  
 Association of Spanish Speaking Seniors  
 Birchmount Bluffs Neighbourhood Centre  
 Building Tomorrow Leaders Today  
 Butterfly - Asian and Migrant Sex Worker  
 Support Network  
 Canadian Chinese Ice Hockey Association  
 Canadian Mental Health Association  
 Canadian Red Cross  
 Casa Cultural Latinoamericana  
 Casa Maiz - Culture and Development  
 Cecil St Community Centre  
 Centre for Connected Communities  
 Children and Parenting Education Centre  
 Chinese Playback Theatre Community  
 Color of Poverty  
 Council Fire  
 Council of Imams  
 Davenport Perth Community Centre  
 Delta Family Resource Centre  
 Dixon Hall Neighbourhood Services  
 Dixon Women's Support Group  
 East End Arts Toronto  
 East Scarborough Storefront  
 Eva's  
 Family Mediation Resource Centre  
 Family Services Toronto  
 Findhelp/211 Toronto  
 For Youth Initiative  
 Francophone Women's Group  
 Fred Victor  
 Future Care - Health and Seniors  
 Golden Maple Leaf Seniors Association

Green Pine Senior Association  
 Halo Project  
 Hispanic Development Council - Community Development  
 Hispanic Latino Canadian Heritage Council - Community  
 Engagement  
 Hong Fook Mental Health Association  
 Hua Feng Yun Arts Seniors Group  
 Imagine Canada  
 International Resource Centre for Performing Artists  
 Islamic Social Services and Resources Assoc.  
 Jane Finch Action Against Poverty  
 Jane Finch Family and Community Centre  
 JVS Toronto  
 La Passerelle-I.D.É  
 Labour Community Services  
 Latino Canadian Association of Scarborough  
 Light Your Life - Youth and Family Supports  
 Lumacare  
 Maytree Foundation  
 Miziwe Biik  
 Muslim Welfare Centre  
 Native Women's Resource Centre  
 New Horizons Seniors Grove  
 Nigerian Canadian Association  
 Nishnawbe Homes  
 North York Harvest Food Bank  
 Oasis Centre des Femmes  
 Ontario Institute for Studies in Education  
 Ontario Chinese Seniors Association  
 Ontario Non-Profit Housing Association  
 Outreach for Canada  
 Parkdale Activity-Recreation Centre  
 Planned Parenthood T.O.  
 Polycultural Immigrant and Community Services  
 Red Cross  
 Remembered Voices  
 Rexdale Rebuild Outreach Programs & Education  
 Rexdale Women's Centre  
 Ryerson University  
 Salvation Army  
 Scarborough Storefront  
 Shape My City  
 Siempre Felices - Seniors and Healthy Living  
 Sistering  
 Skylark Children Youth & Families

Seventh Generation Midwives  
 Somali Tenants Association  
 South Asian Legal Clinic of Ontario  
 South Asian Women's Centre  
 St. Stephen's Community House  
 Tamil Archive Group  
 Toronto Aboriginal Support Service Council  
 Toronto Drop-In Network  
 The Neighbourhood Group  
 The Salvation Army  
 The Stop Community Food Centre  
 Thorncliffe Neighbourhood Office  
 Tides Canada  
 Toronto Arts Council  
 Toronto Arts Foundation  
 Toronto Community Benefits Network  
 Toronto Hike Wind Club  
 Toronto Inuit Association  
 Toronto Neighbourhood Centres  
 Toronto Smiling Club  
 TSA Gateway  
 Tungasuvvingat Inuit  
 United Church  
 Urban Arts  
 United Way Toronto and York Region  
 Uzima Women Relief Group International  
 Vasanthan - A Tamil Seniors Wellness Centre  
 VHA Home Healthcare  
 Volunteer Toronto  
 Warden Woods  
 Waterfront Neighbourhood Centre  
 We Care Parents Group  
 Wellesley Institute  
 West Neighbourhood House  
 West Scarborough Community Legal Services  
 West Scarborough Neighbourhood  
 Community Centre  
 WoodGreen Community Services  
 Working for Change  
 YMCA of Greater Toronto  
 Young People's Theatre  
 Youth Link  
 YWCA  
 Zero Gun Violence Movement



# APPENDIX

## WORKING TOGETHER FOR PUBLIC BENEFIT

**The City of Toronto and the community-based not-for-profit sector work interdependently to achieve shared goals for a vibrant, inclusive Toronto. For example, the City invests in and relies on the sector to:**

### MEET RESIDENTS' NEEDS

- Enhance quality of life for residents in long-term care homes through volunteer initiatives and cultural programs
- Help low-income seniors to remain in their own homes by providing homemaker and nursing services
- Provide personal care assistance to residents in supportive housing
- Provide licensed child care to Toronto families
- Provide services for children with special needs
- Operate social housing sites
- Operate supportive housing sites
- Operate homeless shelters
- Deliver prepared meals to vulnerable individuals in the community
- Reduce risk situations for vulnerable residents and their neighbours through coordinated service responses with the City
- Increase access to supports and resources for LGBTQ2S youth through partnerships with the City
- Deliver a wide range of supports to people who are homeless or vulnerably housed: housing help, drop-in services, streets to homes services
- Deliver prenatal nutrition programs in partnership with the City
- Provide smoking cessation programs in partnership with the City
- Deliver peer-based diabetes prevention education in partnership with the City
- Support the City's delivery of student nutrition programs in schools
- Deliver sexual health clinical services
- Provide public health services related to HIV prevention, harm reduction, and youth resiliency through the Toronto Urban Health Fund
- Distribute condoms to local communities
- Support the City to deliver culturally appropriate health promotion education
- Deliver breastfeeding and infant feeding clinics across Toronto with the City
- Run screening clinics for infants and children (hearing, blind/low vision, child development)
- Deliver preschool speech and language services with the City
- Host City Dental Services Clinics
- Provide social and health support to residents receiving social assistance
- Provide social and employment programs for specific groups and geographical areas

## INVIGORATE LOCAL COMMUNITIES

- Co-host Toronto Newcomer Day, reaching 8,000 participants
- Build resident leadership in Neighbourhood Improvement Areas
- Create volunteer opportunities in long-term care facilities, community centres, libraries, and elsewhere that enrich the lives of the recipients and the providers of volunteer supports
- Partner on programming and funding for tower and neighbourhood revitalization projects
- Increase the availability of fresh healthy food in Neighbourhood Improvement Areas
- Support and implement community food and garden programs
- Deliver nature education in collaboration with the City
- Build community playgrounds and refurbish community ice rinks
- Partner in fundraising for parks and recreation initiatives
- Provide forestry planting and education.
- Provide Torontonians with world-class cultural offerings from major cultural institutions
- Provide Torontonians with access to local, relevant community arts programming.
- Raise awareness of environmental safety issues in Toronto
- Conduct research and evaluation on improving outcomes for children and families

## CREATE INCLUSIVE ECONOMIC OPPORTUNITIES

- Help youth overcome barriers to employment
- Identify and certify social enterprises that employ economically disadvantaged Torontonians so that the City can do more business with them and create more jobs
- Collaborate with employers and businesses to advance the City's workforce development strategy
- Co-lead the City's Annual Workforce Development Month which provides connections for residents to services, learning, training and employment opportunities
- Offer work skills training to low income Torontonians receiving social assistance
- Create work-based learning opportunities for job seekers to build resumes and employment qualifications
- Develop and implement community sport leadership partnerships

## PROMOTE ACTIVE DEMOCRACY

- Support residents with lived experience to contribute to the City's Poverty Reduction Strategy; Toronto Strong Neighbourhoods Strategy 2020; Toronto Youth Equity Strategy; Tenants First; Anti-Black Racism Strategy and many other social development strategies
- Advise the City on emerging issues related to housing and shelter needs (e.g. Cold Weather Drop In Programs; Women's Drop In Services)
- Provide community-based oversight on federal grants for homeless partnerships (Toronto Alliance to End Homelessness)
- Inform the City about community concerns and priorities related to urban form, from transit and cycling to parks and environment and space for community services
- Engage underrepresented groups in City Planning consultations, including: TOcore: Planning Toronto's Downtown; Official Plan Review; Toronto Ravine Strategy, King Street Pilot Project, and Secondary Plan/ Local Area Studies (e.g. Midtown in Focus; Golden Mile; Don Mills Crossing, etc)



# ENDNOTES

1. Elson, P. R. (2014), Third wave, third sector: A comparative provincial analysis of the governance of third sector relations. *Can Public Admin*, 57: 527-547. doi:10.1111/capa.12089
2. Data analysis conducted by Imagine Canada for City of Toronto. 2013-2016 T3010 registered charity information returns filed with Canada Revenue Agency. Analysis adjusted for impact of large core charities 100, headquartered in Toronto with operations outside of Toronto. This reporting includes a higher percentage of organizations working in the areas of religion, education, etc. and reflects disproportionately low percentages of organizations working in some other areas including community development and housing, professional associations and law, advocacy and politics organizations. The driver for this under-representation has to do with the types of activities that are considered to be charitable under the Income Tax Act. The current definition is based on interpretations of common law that do not reflect many of the activities of contemporary not-for-profit organizations.
3. [imaginecanada.ca/sites/default/files/imaginecanada\\_charities\\_sustainability\\_smart\\_growth\\_2016\\_10\\_18.pdf](http://imaginecanada.ca/sites/default/files/imaginecanada_charities_sustainability_smart_growth_2016_10_18.pdf)
4. [ontario.ca/page/2013-state-sector-profile-ontarios-not-profits-and-charitable-organizations-volume-1-overall-report#section-O](http://ontario.ca/page/2013-state-sector-profile-ontarios-not-profits-and-charitable-organizations-volume-1-overall-report#section-O). Custom Cross-Tabulation of Toronto-Based Charitable and Not-for-Profit Organizations provided by Pollara with permission of the Government of Ontario.
5. [toronto.ca/business-economy/industry-sector-support/tourism](http://toronto.ca/business-economy/industry-sector-support/tourism)
6. [theonnc.ca/wp-content/uploads/2017/08/ONN.Introducing-Public-Benefit-Sector.FINAL\\_.pdf](http://theonnc.ca/wp-content/uploads/2017/08/ONN.Introducing-Public-Benefit-Sector.FINAL_.pdf)



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