

President Certification - Special Resolution to Change the Society's Bylaws and Purpose for Charitable Status

I hereby certify that the following Special Resolution was passed at a meeting of the members of the Big Rock Singers Society on Jan 3, 2018

1. Change to the Dissolution Article in the Big Rock Singers Society Bylaws

As a special resolution, be it resolved that the current Article 13.2,

Article 13.2

Upon dissolution of the Society any assets remaining after paying debts and liabilities shall be:

13.2.1

Disbursed to eligible charitable or religious groups or purposes; or

13.2.2

Transferred in trust to a municipality until such time as the assets can be transferred from the municipality to a charitable or religious group or purpose approved by the Board.

be replaced by the following Article 13.2 recommended by the Canada Revenue Agency for charitable organizations:

Article 13.2

Upon the dissolution of the corporation and after payment of all debts and liabilities, its remaining property shall be distributed or disposed of to qualified donees as defined in subsection 149.1(1) of the Income Tax Act (Canada).

2. Change to the Big Rock Singers Society's Purposes shown in its Application to Form a Society

Also as a special resolution, be it resolved that the following current purposes of the Society

The objects of the Society are:

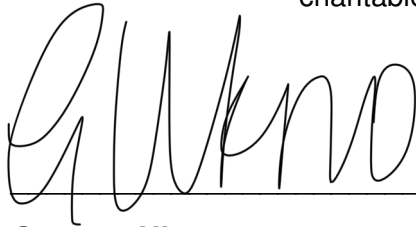
- To provide for the recreation of the members and to promote and afford opportunity for friendly and social activities.
- To sell, manage, lease, mortgage, dispose of, or otherwise deal with the property of the society.
- To promote, sponsor, underwrite, finance, and undertake choral festivals.

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- To promote, develop, foster, sponsor, and encourage choral singers, all types of art allied thereto or connected therewith, public appreciation and interest in the same.
- To provide facilities for education and instruction in singing and choral activities.
- To provide improved opportunities for artistic talent.

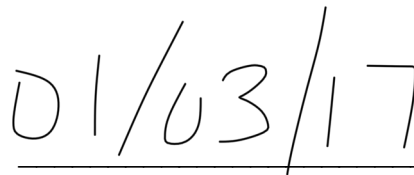
be replaced by the following purposes recommended by the Canada Revenue Agency for charitable organizations:

1. To advance education by providing structured learning activities such as instructional rehearsals about choral music, and by providing opportunities for singers to publicly exhibit, perform, or develop their crafts or skills in conjunction with these learning activities;
2. To advance the public's appreciation of the arts by establishing and operating a community choir for public choral performances; and
3. To undertake activities ancillary and incidental to the aforementioned charitable purposes.



Gemma Ukno

President of the Big Rock Singers Society



Date



Mr. David B. Greig
Treasurer
Big Rock Singers Society
Box 1893
Okotoks AB T1S 1B8

Our file
3059634

November 24, 2017

Subject: Big Rock Singers Society
Application to Register a Charity Under the *Income Tax Act*

David B. Greig:

We have completed our review of the Form T2050, *Application to Register a Charity Under the Income Tax Act*, submitted on behalf of Big Rock Singers Society (the Applicant), and your facsimile of October 3, 2017. Based on the information provided, the Applicant could qualify for registration if it amends its purposes and dissolution clause as suggested below, within **60 days**.

Purposes

To qualify for registration an applicant must be established exclusively for charitable purposes, and it must devote its resources to activities carried on in furtherance of its charitable purposes. It is our position that the Applicant is not eligible for charitable registration as presently established because the purposes set out at Article 2 of its Application to Form a Society, filed under the *Societies Act* of Alberta on January 21, 2013, are worded using broad and vague language that does not restrict it to activities that are considered charitable at law.

However, based on our understanding of the Applicant's activities, the Applicant could qualify for registration if it amends its purposes. We suggest that the Applicant **delete** all of its purposes found at Article 2 and at the Schedule attached to Article 2 of its Application to Form a Society and **replace** them with the following charitable purposes:

1. To advance education by providing structured learning activities such as instructional rehearsals about choral music, and by providing opportunities for singers to publicly exhibit, perform, or develop their crafts or skills in conjunction with these learning activities;
2. To advance the public's appreciation of the arts by establishing and operating a community choir for public choral performances; and
3. To undertake activities ancillary and incidental to the aforementioned charitable purposes.

Dissolution clause

Additionally, we advise that during its lifetime, and upon its dissolution, a registered charity may only transfer its assets to qualified donees, as defined in subsection 149.1(1) of the Act. Generally, **qualified donees** are other registered Canadian charities, registered Canadian amateur athletic associations, and Canadian municipalities. For a complete list of qualified donees, please go to cra.gc.ca/chrts-gvng/chrts/plcy/cgd/qlfddns-eng.html.

In this regard, we advise that the Applicant's current dissolution clause found at Article 13 of its amended Bylaws may cause potential non-compliance with the Act. Therefore, we suggest that the Applicant **delete** its dissolution clause at Article 13.2 of its Bylaws and **replace** it with the following clause:

Upon the dissolution of the corporation and after payment of all debts and liabilities, its remaining property shall be distributed or disposed of to qualified donees as defined in subsection 149.1(1) of the *Income Tax Act (Canada)*.

While it is our opinion that the above purposes and dissolution clause would be acceptable for registration, any deviation from the proposed wording might not be acceptable, and may result in Big Rock Singers Society's application for registration being denied.

We recommend the Applicant begin the process of amending its governing documents as soon as possible. To avoid delays, include a copy of this letter when submitting the amendment request. Once we receive the amended governing document containing the suggested wording for the purposes and dissolution clause and no other concerns have been identified, we would be prepared to grant registration.

Makes changes under the *Societies Act* of Alberta

To proceed with this amendment, you must submit **two** copies of your Special Resolution to the Corporate Registry Office of Alberta. The Corporate Registry Office will then send

you a Certificate of Amendment and a filed copy of the Special Resolution attached to a proof of filing.

Once you have formally amended the purposes as specified above, you must send us a copy of the Certificate of Amendment and Special Resolution, filed and stamped by the Corporate Registry. Once we receive these documents, and no other concerns have been identified, we would be prepared to grant registration.

The amended governing documents must be received within 60 days of the date of this letter. If we do not receive the Applicant's response within 60 days, we will consider the application for registration to be abandoned and the file will be closed.

Email address

Every registered charity must file a Form T3010, *Registered Charity Information Return*, within six months of its fiscal period end each year.¹ If a charity does not file its return on time, its registered charity status will be revoked.

If the Applicant provides us with an email address, we will send an email reminder when it is time to complete its annual Form T3010. A reminder will be sent within four months of the Charity's fiscal period end, so that it will have the necessary time to submit its Form T3010. If the Applicant wishes to receive reminders, please include an email address with its response to this letter.

Please see the attached appendix detailing the Applicant's options at this time. We trust that this has been of assistance.

Yours sincerely,



Ryan Surujballi
Charities Analyst
Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5
613-670-0497

Attachments

¹ For more information on Form T3010, please go to canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-overview.html.