

**Ministry of the Attorney General**  
Office of the Public Guardian and Trustee  
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**Ministère de la Procureure générale**  
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## **Reporting Requirements of the Office of the Public Guardian and Trustee**

Charities and others receiving or holding property for charitable purposes are required to provide information to the Public Guardian and Trustee under sections 1 and 2 of the ***Charities Accounting Act***, R.S.O. 1990, c. C.10 as amended. This requirement is distinct from other reporting obligations, for example to Canada Revenue Agency under the federal ***Income Tax Act***.

This information is used to monitor compliance with charities law and to identify charities that may be candidates to receive funds and property of defunct charities, charitable gifts to named charities that cannot be identified, and charitable gifts not designated to be given to any named charity.

### **Reporting Requirements**

The reporting requirements apply to charitable corporations incorporated in Ontario, charitable trusts and unincorporated charitable organizations and to federally incorporated charities if they operate or have assets or offices in Ontario.

If the charity is incorporated in Ontario, Service Ontario will provide the Public Guardian and Trustee with first two documents listed and the charity does not need to submit them.

Charities must provide to the Public Guardian and Trustee the following documents and information:

1. A copy of the incorporating or other governing document (Letters Patent, articles of incorporation, trust deed, constitution, etc.);
2. The street and mailing addresses of the organization and the names and addresses (street and mailing) of its directors, trustees, and officers;
3. Notification of any changes to #1 & #2 above as they occur.

This information does not have to be submitted on a particular form and can be provided by way of a letter to the PGT.

Please forward the required information to:  
Office of the Public Guardian and Trustee  
Charitable Property Division  
595 Bay Street, Suite 800  
Toronto ON M5G 2M6  
Fax: (416) 326-1969  
PGT-Charities@ontario.ca