



Job Aid Summary

Public Benefit	The donor gives to a registered charity, which then independently decides who gets to benefit from the donation. This gift can be accepted and receipted by the charity.
Private Benefit	The donor gives to a registered charity and directs the gift to go to a particular person or gives directly to a person of their choice. This gift cannot be accepted or receipted by the charity.
Common Law	Laws affecting fundraising that have developed through common law court decisions.
Legislative Law	Law that has been created by a federal or provincial government.
Regulations	Details about how common law and legislative law will be applied.
Charities Directorate	The federal agency that regulates the <i>Income Tax Act of Canada</i> as it relates to registered charities.
Guidances	These are like policies, guiding how the Charities Directorate interprets the <i>Income Tax Act</i> within the confines of common law and applicable federal legislation.
Cash Gifts	Cash gifts includes actual cash and currency, cheques and all other forms of money transfer.
Gifts-In-Kind	Gifts-in-kind are any kind of property that is not a cash gift. Gifts-in-kind are mostly tangible in nature but does include financial instruments such as stocks and bonds.
Unrestricted Gift	An unrestricted gift is given to the charity's general fund without any direction from the donor as to how to spend it.
Restricted Gift	A gift which the donor has stipulated is for a specific purpose. It can only be used for that purpose.