



To: Toronto Public Library Board – December 3, 2001

From: City Librarian

Subject: **Comparison of Foundations Working on Behalf of the City**

Purpose:

To provide a comparison of the work of the Library Foundation and the Toronto Zoo Foundation and other foundations that may be working on behalf of the City.

Funding Implications and Impact Statement:

None.

Recommendation:

It is recommended that the Toronto Public Library Board receive for information the *Comparison of Foundations Working on Behalf of the City* report.

Background:

During its meeting of April 23 - May 2, 2001, City Council directed that:

“the Chief Financial Officer and Treasurer and Chief Librarian be requested to prepare a comparison of the work of the Library Foundation to the Toronto Zoo Foundation and all other foundations that may be working on behalf of the City.”

Comments:

When a charity is registered, it is designated as a “charitable organization”, a “public foundation” or a “private foundation”, depending on its structure, its sources of funding and the way it operates. The basic requirement of a charity is that: it devote its resources to charitable purposes and activities; it not pay or make available its income to any of its members, other than reasonable salaries or reimbursement of out-of-pocket expenses; it can issue official donation receipts that can be used by a donor to offset taxable income in accordance with the *Income Tax Act*; it must keep proper books and records and file an annual information return; and it must meet its disbursement quota.

Conclusion:

Staff have identified five public foundations directly or indirectly working on behalf of the City: Toronto Public Library Foundation, Toronto Zoo Foundation, Toronto Arts Council Foundation, Canadian National Exhibition and the Toronto Atmospheric Fund Foundation.

While this report provides a comparison of five charitable organizations working in parallel to the City, there are numerous other foundations and charitable organizations providing valuable services and activities to the public.

The attached report provides a comparison and will be forwarded to the City's Budget Advisory Committee in response to their request.

Contact:

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City Librarian

List of Attachments:

Report to Budget Advisory Committee – November 20, 2001 – Comparison of Foundations Working on Behalf of the City.