



Checklist for Incorporation under the Societies Act in Alberta

Following is a description of church Incorporation and post-Incorporation Procedures in Alberta. Contact EMCC at 519-894-9800 (toll free 1-877-375-7600) if you have questions, or for further information on Incorporation, visit the Service Alberta web page at: <https://www.servicealberta.ca/716.cfm>. Please note that EMCC recommends incorporation under the Societies Act, **not** the Religious Societies' Land Act.

A. Incorporation Procedures

1. Optional Legal Assistance

- You may wish to have a lawyer complete the Incorporation on your behalf. Contact the EMCC office if you would like a lawyer recommended.
- All legal fees and disbursements will be payable by the individual congregations incorporating with the assistance of a lawyer, so please obtain a fee quote prior to starting.

2. Local Church Bylaw

- The Bylaw of the church must comply with the legal requirements of the Societies Act. A prepared template is available at <http://www.emcc.ca/support/resource-library> in the category "Incorporation Info for Local Churches".
- The new Bylaw must be prepared and signed by 5 signatories (Incorporators).
- **The Bylaw must be approved by both the church membership and the EMCC prior to Incorporation.**

3. Pre-Approval of Purposes (Objects) by Canada Revenue Agency

- We recommend that at this point you contact CRA by letter, with church letterhead, informing them that:
 - Your church is an unincorporated charitable organization registered under the Income Tax Act (Canada) (include your church's charitable number).
 - The church is applying to become a Society in Alberta.
 - The church is not changing the Activities it has been doing as an unincorporated charitable organization.
 - The church is updating its Purposes to the following, and is seeking pre-approval of them:
 - a. To preach and advance the teachings of the Christian faith and the religious tenets, doctrines, observances and culture associated with that faith.*
 - b. To establish, maintain and support a house of worship with services conducted in accordance with the tenets and doctrines of the Christian faith.*
 - c. To support and maintain missions and missionaries in order to propagate the Christian faith.*
- It is possible that CRA will respond with a request for a list of the Activities your church is doing in support of these Purposes. If that happens, refer to the end of this document for some examples of what you might state as Activities. You might well add others and/or word these Activities differently, depending on what all of your ministries are.

4. Name Selection and NUANS Report

- Choose a name for your new Society having three elements:
 - 1) _____ (distinctive element)
(i.e. name of town (e.g. Athabasca) or descriptive name (e.g. “Oasis” or “Trinity” or “Community”))
 - 2) _____ (descriptive element)
(e.g. “Evangelical Missionary” or “Church” or “Gospel” which defines the activity of the Society)
 - 3) _____ (legal element)
(This must be one of the approved designations as set out in the Regulations under the Societies Act. EMCC recommends you use either the word “Fellowship” or the word “Society” as the legal element.)

Name examples: Trinity Christian Fellowship or Oasis Evangelical Missionary Church Society.

- Conduct a pre-screen search for conflicting names on the Corporate Registries database through a Registries agent or Search House (see www.albertanuans.ca for a list of approved Search Houses).
- Reserve the name for 90 days by obtaining “NUANS” report (usually from a Registries office, Search House or a Law Office). There is a fee of approx. \$50.00 – \$75.00 for each NUANS, including the pre-screen searches.
- Note – the incorporating documents must be submitted to Corporate Registry for registration within 90 days from the date of the NUANS report, otherwise a new one will have to be obtained

5. Application for Incorporation

- The Objects of the Society are set out in the “Application for Incorporation” form, which can be found at <http://www.emcc.ca/support/resource-library> in the category “Incorporation Info for Local Churches”. This form is to be signed by the same five signatories as on the Bylaw.

6. Registered Office (Notice of Address)

- The new incorporated Society must designate an official “Registered Office” and “Records Office”. There is a standard form for this available from the Government of Alberta website at the following address, <http://www.servicealberta.gov.ab.ca/pdf/Forms/REG3016.pdf>, to be filled out according to Instructions. The “Registered” and “Records” office address should be the mailing or street address of the church facility, not a person’s residence, as the latter will change.

7. Sending for Incorporation

- Send the following original documents in duplicate (duly executed as required), along with a fee (about \$50.00) to Alberta Registries Corporate Registry Box, PO Box 1007, Stn Main, Edmonton, AB T5J 4W6:
 - Application for Incorporation
 - Bylaw
 - Notice of Address
 - NUANS report (all 6 pages)
- **When you have completed the Incorporation process, please inform EMCC and send EMCC a copy of your Proof of Incorporation, or equivalent document.**

B. Post - Incorporation Procedures

- 1. Convene a first meeting of the first Directors/Incorporators (your leadership Board) to adopt any pre-Incorporation business as may be desirable, and appoint Officers and accept membership.
- 2. Convene an initial meeting of members to officially adopt the Bylaw, elect Directors and Officers, appoint an Auditor and set the date for transition of affairs to the new Society.
- 3. Dissolve the unincorporated church by motion, transferring all assets to the new Society, upon effective take-over date of the new Society.
- 4. Transfer the charitable registration number with Canada Revenue Agency to the new Society.
- 5. Arrange along with EMCC for Transfer of Real Property Title to the new Society if EMCC is on title.
 - 5.1. Notify property and liability insurers of change of legal status and effective date.
 - 5.2. Notify utility companies of change of legal status.
- 6. Notify all financial institutions with which you have dealings of the change of status, and execute all necessary banking documents.
- 7. Transfer all moveable assets (chattels) to the new Society by bill of sale as of the effective date. Value should be book value as at take-over date.
- 8. Transfer all debt by assignment and notify all secured creditors of the change of status.
- 9. Check if your church needs to register under the Alberta Charities Act (in cases where there is a public solicitation of funds apart from members or regular adherents).
- Take any other action as may be advised by legal counsel or by further directive of the EMCC.

For further information on Incorporation, visit the Alberta Societies Act web page at

<http://www.servicealberta.gov.ab.ca/716.cfm>

This information is not exhaustive and is not a legal opinion. It is designed to assist you with the process of incorporation. For more information and for assistance in the process of incorporation, please contact the EMC office at 519-894-9800 (toll free 1-877-375-7600).

Appendix 1 – Examples of Activities to Support Purposes

For Purposes a) and b):

1. *Preaching and teaching conducted through:*
 - *Regular public worship services.*
 - *Regular public prayer services.*
 - *Providing religious instruction for all age groups through:*
 - *Children and youth programs.*
 - *Regular adult bible studies.*
 - *Men and women’s fellowship events.*
2. *Providing pastoral care, comfort and encouragement to individuals in need of such ministry, including hospital and family visitation in times of illness, crisis or bereavement.*
3. *Alleviating social and financial distress as part of the broader ministry of [CHURCH NAME] in the community. From time to time this entails providing financial support to an individual or family after Officers of the church have determined the existence of and the appropriate response to the need, in a manner that ensures the response complies as one of public benevolence in accordance with a policy and procedures.*

For Purpose c):

1. *Supporting missions and missionaries to carry out the stated charitable objects of [CHURCH NAME]. Those programs, whether domestic or foreign in nature, are carried out either directly as supervised activities through employees and/or volunteers of [CHURCH NAME], or indirectly by providing funding to other registered Canadian charitable organizations carrying out similar objectives, in order to protect the integrity and accountability that must be associated with such programs under the Income Tax Act.*

If your church has any other distinctive ministry activity or activities, include a brief description of each in conjunction with the related Purpose.