

THE LEGAL LANDSCAPE:

A SCAN OF PUBLIC LEGAL EDUCATION AND INFORMATION MATERIALS FOR NON PROFITS

ENVIRONMENTAL SCAN AND GAP ANALYSIS

Written by: Martha Rans
April 22, 2013

A Project funded by the Law Foundation of Ontario

SUMMARY

The Canadian non profit sector is “at risk” according to an *Imagine Canada* survey of non profits in 2010. Their survey shows that Canadian charities are struggling and in a state of economic “stagnation” as their revenues decline or remain flat while their operating expenses increase an average of 4% annually. Concurrently, the demand for the services and programs of the 26,000 non profits in BC is growing exponentially as our population grows and ages and government social, educational, medical and cultural programs continue to be cut. Every citizen of BC is touched by a non profit society.

Making do with less is a fact of life for many in the non profit sector. Many have had to reduce work hours, lay off staff, close programs and struggle to find efficiencies and reduce budgets. This fact impacts the ability of non profits to deliver services and remain compliant with the myriad of legal rules that surround their operation.

When non profits face challenges like this, often their legal risks and liabilities increase because they cannot afford or do not have access to legal information, education or advice. According to the Charities Directorate more than 15,000 charities have had their charitable status revoked due to the failure to file their annual charity return the T3010. The consequences of revocation can be dire not only to the non profit, but also to the communities they serve.

THE CHALLENGE: The purpose of the Public Legal Education and Information for Non Profits Project (the Project) is to begin a process that will result in a coordinated strategy for improved compliance for all non profits across BC. It is a multi-year, multi-phase project.

- This first phase, funded by the Law Foundation of Ontario, was to locate all available material in five subject areas, identify the best of that material, and identify where there are gaps.
- Having completed the research, the next phase is to consider the best methods for the collection and distribution of those materials to the non profit sector.
- Future phases proposed include filling gaps in available materials, the development of a legal curriculum for non profits and lawyers, and the development of a model for the delivery of legal services to the sector.

RESEARCH FINDINGS

The project research found that there is clearly a lot of legal information available to non profits but that *many of these groups do not know what they do not know*. Information is hard to find even if one knows what to look for, but not knowing what they *don't* know suggests that these non profits may not even search out the material they need. If organizations do decide to look for helpful material, there is an overabundance in some areas of law, and very little in other areas.

A significant research finding was a striking discrepancy between lawyers' views of what non profits need to know and the non profits' own view of what they need. This finding suggests a need for an improved connection between the non profit sector and the legal community so that what lawyers and legal educators develop best meets the needs of non profits, and non profits are more aware of the priority importance of issues they may downplay or ignore.

The project research also revealed that, for the most part, we do not know how the existing materials are being used and whether legal materials that have been created are improving legal compliance. Given the diversity of the sector, its size and varying levels of sophistication, further investigation is necessary to answer these questions.

Over the course of the research phase more than 350 resources were reviewed in five areas: governance, privacy, employment/human rights, leasing/property and CRA compliance. We found the following gaps:

- lack of easy to read explanation of leases, and contractual matters more generally
- material that included visual content
- not enough real life examples included with existing materials

Our research indicated that certain websites and sources are preferred over others, but we don't know what it is that causes this effect – whether due to online search results or to the recommendation by others, for example. Further inquiry ought to be made so that we can discover the specifics of what causes this, and serious consideration ought to be given to the enhancement of those sites.

In our view, working with the existing sites to expand and improve upon their legal offerings is likely to be more efficient and effective – and sustainable - than pursuing a dedicated clearinghouse model at this point in time¹. The idea of developing a clearinghouse for distribution and collection of material may be premature, but having an on-line gateway to these resources would provide the opportunity to track end-user usage, further understand and address the gaps and build on ways to support the non-profit communities public legal education and information needs. The next phase of the project ought to focus on resolving this question.

Arguably, a website on its own without the support of, and ongoing engagement with, the non profit audience and its legal advisors, will do little to solve the legal compliance problem. Non profits need basic legal knowledge and to adopt relevant best practices that are reinforced with ongoing training and support. More than one of the project's advisors observed that there is a need for a help line that would “triage” requests for information and direct users to appropriate legal resources relevant to their particular questions. Such a help line could be built on existing referral services such as BC211, or enhancements to the Law Line; however, there is a persistent lack of appropriate funding for this kind of training or legal help.

¹ Among the suggestions of the advisory group members has been to consider how sub-sector groups might be involved to integrate legal information into other services. The use of dynamic widgets on a sub-sector's home page was suggested at the technical advisory group as a way to engage and share ownership of the resources.

THE NON PROFIT² SECTOR IN THE PROVINCE OF BC

Who is the non profit sector and why does it matter to the legal community?

There are more than 26,000 non profit societies in BC providing services and programs that touch virtually every citizen of BC. Of those at least 50% are located outside major centres. Many are experiencing increased pressure to do more with less in light of significant reductions in federal, provincial and donor funding. For many, this means cutting already limited administrative capacity.

According to an Imagine Canada survey in July 2010, non profit sector leaders described the financial picture of charities as “generalized stagnation”. While their operating expenses were up an average of nearly 4% from the previous year, it also found more charities were reporting their very existence at risk compared to last year (29% versus 22%). In spite of these challenges, the survey said that non profit leaders were remarkably confident about the future.³

“Making do with less” is a cultural fact of life for many in the non profit sector. This fact may affect the ability a non profit has to remain compliant with the myriad legal rules that surround their operation. In 2006, there were 83,372 registered charities in Canada⁴. Small charities accounted for 54% and rural charities accounted for 22% of all registered charities. In all, 14% of charities met the definitions of both small and rural charities. The vast majority of non profits have revenues under \$250,000, with perhaps thousands of them entirely run by volunteers; many have fewer than two staff members. Under financial pressure, many have had to find efficiencies, reduce budgets, lay off staff, even discontinue long-standing programs.

When non profits face challenges like this, their legal risks (and thus potential liability) increase, especially where they do not have access to legal information, education or advice. Even minimal compliance requirements such as annual returns to the CRA (or the BC Registry) can overwhelm the capacity of a non profit. According to the Charities Directorate, 18,723 charities have had their charitable status revoked due to the failure to file their annual charity return (T3010)⁵. The impact for

2 For the purposes of this document the term “non profit” is intended to be used as a description not as a legal classification. It refers to all those organizations that operate on a non profit basis. The non profit sector in BC includes all tax exempt corporations including those incorporated pursuant to the *BC Society Act*, the *Federal Not-for-Profit Incorporations Act*, and non profit community benefit cooperatives incorporated pursuant to the *Co-operative Associations Act*. Some non profits are also registered charities. The sector also includes unincorporated entities - groups of people working toward a community goal such as equity co-ops in the arts and church-based groups.

3 Vancouver Foundation After the Storm, 2010 downloaded from <http://vancouverfoundation.ca/resources/documents/VanFdn-Non-profit-Survey2010-Webversion.pdf>

4 There is a wealth of statistical information about registered charities. These are non profits that must operate for charitable purposes exclusively. All charities are incorporated as non profit societies, but not all non profits are registered charities. However, the statistics on charities indicate trends that can be applied to non profits more generally.

5 Charities Directorate <http://www.cra-arc.gc.ca/ebci/haip/srch/basicsearchresult-eng.action?k=∓s=revokedForCause∓=Search∓p=1∓b=true&mp> This is more than 10% of all revocations.

the only society that provides housing to aboriginal youth in Vancouver when it failed to file its T3010 was a complete administrative breakdown. The Society lacked insurance coverage, it was not in good standing with the BC Registrar of Companies; as well it's GST, HST and payroll remittances were all in arrears. By the time the assets of the society were transferred, five lawyers had become involved and tens of thousands of dollars in legal fees had been spent.

Preventing crisis and limiting risk in every non profit has become increasingly important in recent years, particularly where more is being done with less. This project is based on the premise that by helping to prevent compliance problems, we in the legal community can assist the non profit sector to avoid crisis, unnecessary costs and potential liability. We can help address the issues before there is a crisis. That means developing a model for the provision of public legal advice, education, information and representation when needed.

THE LFO PROJECT

What can be done for the non profit sector to cost effectively support legal compliance?

The Artists Legal Outreach and People's Law School are collaborating on the Public Legal Education and Information (PLEI) for Non Profits LFO Project (The Project)⁶. Dedicated to addressing one part of this puzzle – the collection and distribution of legal information to the non profit sector - the Project is led by an advisory committee of legal advisors and non profit leaders with the express purpose of creating a coordinated strategy to address the legal needs of the non profit sector for information, education, advice and representation in BC.

THE RESEARCH

Initially, the research began on the premise that we would be searching, wherever possible, for materials that related to the operation and management of a non profit as well as those materials that are directly intended for non profit sector leaders, their staff and volunteers. While there is a wide range of written information available on employment law, this project could not have reviewed all of it, for example. We reviewed the online resource centres of national and provincial non profit advocacy and service organizations; of provincial and federal government websites, and those of individual lawyers and law firms that specialize in the non profit and charity sector. A complete list of sources consulted will be available with the final report.

Central to the project is the review of resources in areas where legal compliance matters most. The advisory committee(s) identified five areas of law as key to compliance:

⁶ This phase of the Project is funded by the Law Foundation of Ontario Access to Justice Fund.

1. Governance (including starting a non profit and board roles)
2. Privacy
3. Employment (and human rights)
4. Space (leasing/insurance)
5. CRA compliance (also described as risk management)

KNOWING WHAT THEY DO NOT KNOW

One of the themes that emerged over the course of our research, and in particular from the survey and interviews with non profit organizations, is the difficulty many have identifying whether an issue is actually a “legal” issue. For example, one of the frequent questions directed to the BC Registrar of Companies is to find out what to do when someone on a board of directors has a complaint about someone else on the same board. This may be interpreted as a conflict resolution issue rather than a legal issue. It could also be a flaw in the membership provision of the bylaws or the election procedure set out in a board policy. There could also be an underlying human rights issue. A crucial gap exists in how to identify a legal issue as it may not always be obvious to a layperson on a non profit board.

Some non profits may be dealing with legal and quasi-legal issues by getting non-legal help from their umbrella groups. Some of these groups, such as the BC Non Profit Housing Association (BCNPHA), have good member resources but do not have in-house legal help or the staff resources to respond to legal disputes. These umbrella organizations too may 'not know what they don't know'. How to identify legal issues, assess a given situation, and ultimately how to hire (and manage) a lawyer are central questions that came up in advisory group meetings, and in conversations with non profit leaders.⁷

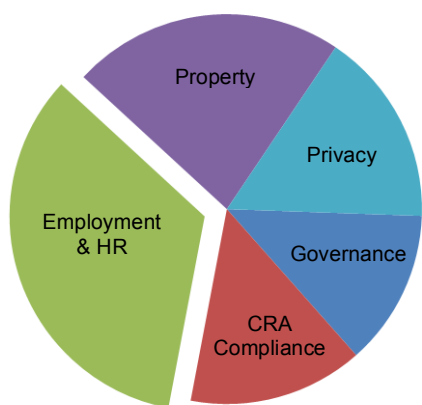
WHAT THE NON PROFIT SECTOR TOLD US

As part of the LFO project we conducted three surveys, one for each of the non profit sector, the legal community and the PLEI community. The surveys were intended to capture a snapshot of how the three communities that make up this project approached the five legal subjects. The survey revealed a striking difference between the non profit sector and the legal community.

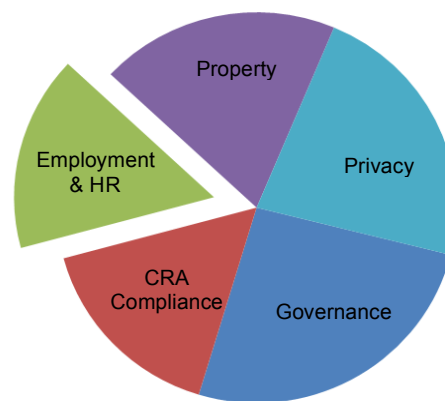
The following chart identifies the priority given to each legal topic area from the surveys sent out in January 2013. Respondents from the non profits identified employment as their first priority legal issue, whereas respondents from the legal profession identified governance as the highest priority, with employment being the lowest.

⁷ Among the leaders who participated in these discussions were Madeline Boscoe, Kim Bayer, Janet Austin, Gudrun Langolf, Rob Gloor, Sheryl McGraw, Tim Agg, Andrew Jarrett, Tim Beachy, Cheryl Hewitt, Karen Stone, Jill Atkey, Judi Piggott, and Rebecca Ataya. From the BC PLEI community: Jamie Maclaren, Sherry Maclennan, Patricia Byrne, Rick Craig, Brenda Rose, Johanne Blenkin, the late Allan Parker, Alison Ward, Wayne Robertson, San San Sy and Diane Rhyason. Lawyers Margaret Mason, Anders Ourum, Michael Blatchford, Kate Bake-Paterson, Clea Parfitt, Laird Hunter all gave generously of their time at various points in the research process.

Non-Profit Respondents



Lawyers & Legal Respondents



*Response Percent - based on the number of respondents for each category.

There is marked difference between how the non profit sector sees its legal needs and those needs which are met by the legal community. Why the difference?

This difference, together with the difficulty of “not knowing what we do not know”, will come up time and again throughout the research. It is a question to which we will return in the gap analysis after the environmental scan has canvassed the available materials in the five subject areas

This environmental scan was undertaken to understand the current legal needs of the sector where possible, and identify whether there were existing materials available to meet those needs. The information that follows describes what materials were found in each of the identified topic areas. A gap analysis follows the results of the environmental scan, and identifies and presents some initial conclusions.

THE ENVIRONMENTAL SCAN

1. WHAT RESOURCES ARE AVAILABLE IN EACH AREA AND WAS THERE MORE IN ONE THAN ANOTHER?

The first step in the scan we conducted was to identify as many resources as possible in each of the five areas. It can be very difficult to find appropriate sources of information, as the following two examples will illustrate. The Vantage Point Library has the following subject headings:

- Board Governance
- Not-for-Profit Management
- Organizational Development
- Training and Facilitation
- Volunteer Program Management
- Fund Development
- Volunteerism
- Communications

Under *Board Governance* the following sub-headings appear:

- Board Liability/Accountability (1)
- Board Models (8)
- Board Planning/Policy Development (9)
- Board Self-Evaluation and Assessment (2)
- Board/Staff/Volunteer Relations (5)
- Committees (6)
- General (42)
- Roles and Responsibilities (22)
- Selection and Recruitment (7)
- Succession Planning/Evaluation of Executive Director (6)

Legal issues are not actually identified by subject heading. Although none of these have the word ‘legal’ in them, the documents themselves contain legal information. In its Not-for-Profit Management section the 96 resources are divided as follows:

- Bylaws, Constitution and Incorporation (2)
- Charities (1)
- Collaborations and Partnerships (31)
- Community Development/Building (13)
- Customer Service (3)
- Diversity (8)
- Ethics and Ethical Issues (9)
- Evaluation and Assessment (46)
- Financial Management (21)
- General (95)
- Human Resource Management (11)
- Information Technology (7)
- Legal Issues (18)
- Meeting Management (10)
- Policy Development (6)
- Program Development and Planning (3)
- Risk Management (12)

Vantage Point has eighteen resources listed under Legal Issues in its library, all related to governance and volunteers. This example illustrates how difficult it can be to find appropriate information if one were seeking only “legal” information. The usefulness of such categories is dependent on being able to identify an issue as one that is legal – something that is not always clear to many in the non profit sector. How non profits look for information may not be addressed by categories identified as legal

issues or even by legal area. People may search for information based on a different understanding from that which often organizes or classifies information. If people do not know what they do not know this can make finding information very challenging. There needs to be a strong connection between the legal issue and the many ways that libraries like those held at Vantage Point classify their resources.

Another example further illustrates the challenge facing those trying to find material on-line. *Imagine Canada* has a curated resource section that includes the following list under the heading “Starting a Non profit”. It does not include legal as a subcategory, despite the fact that many of the considerations in these documents are legal in nature.

- Canada Revenue Agency's [Charities Directorate](#)
- Canada Revenue Agency's [database of registered charities](#)
- Charity Tax Tools' ["To be a charity or not"](#)
- Charity Tax Tools' ["Alternatives to becoming a charity"](#)
- Charity Tax Tools' [On Demand Webinars](#)
- Corporations Canada -- [Create/maintain a not-for-profit organization](#)
- Information Services Corporation -- [How to incorporate a non profit organization](#)
- Dalhousie University, Non profit Sector Leadership Program -- [Should we incorporate?](#)
- Muttart Foundation -- [Drafting and revising bylaws for not-for-profit organizations in Alberta: a guidebook](#)

What is unclear from the list of resources provided is how each resource may be most useful, and in what way. For some individuals too much information is as much a barrier as too little. These two examples illustrate how confusing it can be to try and find legal materials on-line. The question about what headings/key words should be used to organize information is dependent upon what we know about how non profits are going to search for information. The experience of Charity Central is that users of their service will search by ‘the problem’, that is, such titles as ‘staff problems’, or ‘board disagreements’. For our scan to find material we used several search strategies. The results of the research follow by subject area. In an effort to limit the scope of the research to a manageable level, the Project limited the analysis to those sources that have a specific legal focus.

GOVERNANCE

To “govern” is to “conduct the policy, actions, and affairs of (a state, organization, or people) with authority.” The legislative context within which non profits are governed is established with reference to the *BC Society Act* (and related corporate statutes)⁸. These statutes set out the fundamental duties of the board of directors, membership, and relationship between the members of a society and the directors. The bylaws of a society are in essence the contract between members and the elected directors. There is some overlap between this area and charity compliance due to the latter's emphasis on board accountability.

⁸ The *BC Cooperative Act*, and the *Federal Non-profit Corporation Act*.

Governance is a major focus area of legal information available to non profits in BC. Over the research phase some 200 sources were read and reviewed. There were books, factsheets, PowerPoint files and webinars available in all these areas. The Project consulted government sites including the BC Corporate Registry, the BC Ministry of Finance, as well as Corporations Canada and the Charities Directorate of the Canada Revenue Agency (CRA). There are several organizations in BC that have been active on governance issues including Vantage Point, Volunteer Organizations Consortium of BC (VOCBC), and Volunteer BC⁹.

There are also a number of groups that provide training in board governance to specific subsectors, this includes the BC Non Profit Housing Association, the Alliance for Arts and Culture, and Arts BC. Funders such as Vancity Credit Union and Coast Capital Savings Credit Union have also been engaged in providing support to non profits through programs such as “Financial Fitness” and “Helping the Helper”. There are a number of individual providers in this area, including various management consultants, such as those working with the United Community Services Co-op (UCSC).

PRIVACY

As a general rule, non profits in BC will be covered by the *Personal Information and Privacy Act*. Over the research phase, 54 different resources were read and reviewed. These included those on the BC Government Freedom of Information and Privacy website and Office of the Provincial Privacy Commissioner (OIPC) and Office of the Federal Privacy Commissioner websites. Much of the material available on these sites is general in nature. Specific materials dedicated to the non profit sector were not found. Among other sources the project consulted privacy conference websites, law firms, umbrella groups and the Freedom of Information and Privacy Association (FIPA)¹⁰.

EMPLOYMENT AND HUMAN RIGHTS

The legislative context for employment includes the *Employment Standards Act*, the *BC Human Rights Code*, *Occupational Health & Safety Act*, as well as Employment Insurance, Canada Pension Plan and related sections of the *Income Tax Act*. The project reviewed 122 resources. Various government sites contain general guidance and search tools that enable the public to find tribunal decisions. Those sites included BC Employment Standards Branch, the Employment Tribunal, BC Human Rights Tribunal, and Worksafe BC. In addition, we searched major employer groups active in the non profit sector such as the Community and Social Service Employers Association (CSSEA) and Health Employers Association (HEA). For the most part, these groups represent unionized employers and their workplaces are governed by collective agreements. We did not find publicly available libraries of resources.

9 VOCBC was one of the BC-based recipients of CRA funding. This project will be discussed under the topic charity compliance.

10 In 2005, FIPA and United Community Services Co-op (UCSC) undertook a research project analyzing the impact of electronic privacy on service delivery providers (SDP). This work reviewed some of the privacy practices of the non profit sector. One of the observations made over the course of that research was how few financial resources were available for privacy training at even some of the larger community & social service agencies.

The HR Council for the Non Profit Sector, based in Ottawa, was created to assist the non profit sector with identifying and responding to its human resources and labour force needs. Its free HR Toolkit is a comprehensive resource for managers, employees and board members respecting their employment obligations and human resource policies and procedures. The Cultural Human Resources Council has also created materials specific to arts non profits, which are available only to members.¹¹

In addition to the HR Council toolkit, there are a wide range of materials on human resources policy and procedure available in BC. Employment law provides the framework for the development of human resource policies and procedures. Few of those resources focus on non profits and fewer still provide legal information that explains how the law might be applied in given circumstances¹².

HUMAN RIGHTS

At the outset of this project, human rights were identified as an issue of major concern by the BCNPHA (a subsector partner). The legislative context for human rights can be found in the *BC Human Rights Code*. Non profits are either service providers or employers under the Code and are not subject to different rules. There are significant resources available in the subcategory of human rights from the BC Human Rights Tribunal and the BC Human Rights Coalition¹³. Much of the material we found is directed to general audiences.

LEASING AND PROPERTY (SPACE)

Non profit leaders told us that compliance issues around space are a significant source of concern. Several programs to encourage the sharing of space (co-location) in the non profit sector have emerged over the past 2 years. Some non profits are also renting out their surplus space for use by other groups. Over the research phase, searches were conducted for sites that addressed leases and commercial arrangements between non profits and their landlords, as well as a myriad of related property issues.

The Project searched real estate sites, property management, and social purpose real estate sites and found 22 documents that related to this subject area. However, only one of these was connected directly to commercial leasing. Tenancy materials were better represented through the Tenants Resource Centre and the BC Residential Tenancy Branch. Those resources are directed primarily at tenants and landlords of residential properties.

We also included insurance in this category, as this is an issue that often arises with space usage, ownership or leasing. We found a few resources housed at Imagine Canada as well as several designed by insurance companies that offer insurance to non profits such as Marsh Canada.

11 In 2012, the HR Council, along with other sector councils, lost its federal funding. Ongoing research and future HR capacity-building initiatives are being incubated at the Community Foundations of Canada. The website material can be found at <http://hrcouncil.ca/home.cfm>.

12 This will likely change as the Labour Market Partnership (LMP) project THRIVE gains traction across the Province. THRIVE has been housed at the Vancouver Foundation since 2009.

13 Our content expert for employment and human rights was Clea Parfitt

CRA COMPLIANCE/RISK MANAGEMENT

This subject category is quite challenging to define as it relates to a myriad of Canada Revenue Agency (CRA) compliance requirements. We found that risk management checklists are used as a tool to address the potential liabilities Boards may face when their organization is not compliant. The CRA requires that a Board be accountable for the annual financial reporting to the agency. While many approach the question of compliance through a financial lens, this area also requires attention to issues of Board accountability and governance, which has relevance for legal resource development. The legislative context is found in the *Income Tax Act*.

In an effort to address the compliance deficit in some charities in 2005, the CRA created the Charities Partnership and Outreach program¹⁴. In addition to the CRA projects, and the CRA Charities Directorate website, we reviewed the websites of the many law firms that publish material relevant to the area. The Project reviewed several PowerPoint presentations that include useful charts and easy-to-read explanations of general rules in areas such as fundraising and political activities. These materials focus on registered charities. This area may be especially difficult to navigate for those non profits that are reliant on volunteers and who may not have sophisticated tax and accounting advice available.

2. ARE THERE MATERIALS SPECIFIC TO BC AND IF SO WHAT ARE THEIR STRENGTHS?

There are some resources specific to BC were found, primarily related to governance and privacy. In evaluating the strengths of all materials, we considered the following: whether they were written in plain English, the clarity of their instruction, and the currency of the information they contain. In some areas we preferred materials produced for a national, general audience that could be adapted to BC. One observation respecting all of the resources we found is that very few of these contained images and graphic layouts that might appeal to more visual learners.

GOVERNANCE

We divided this section into two parts:

Starting a Non profit

The BC Corporate Registry provides a kit of information for those groups considering the incorporation of a non profit. It is focused on technical compliance with the *Society Act*. The Community Legal Assistance Society (CLAS) *Guide to Starting a Non Profit* supplements the Registry's information. It is up to date and clearly written. With some real life examples it could form the basis for this first stage of development for many non profits.

The *Society Act 101* course is offered by Vantage Point (via Margaret Mason) as a regular course (three times per year for more than six years). The material covered in Mason's PowerPoint document provide clear overviews of the basic requirements both for setting up and running a non profit. However, as with many PowerPoint presentations, the nuances are often left to the oral part of the presentation.

¹⁴ The funded projects can be found at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/dctnlprgrms/menu-eng.html>

Board Roles & Responsibilities/Accountability

This area includes many materials from books to fact sheets. The Project was given several basic overviews on governance from several lawyers. Many are current and written in relatively plain English, however, they would require some work to be made into resources that could be widely disseminated. Eli Mina has produced a relatively plain language guide to board governance, but not everyone will read a book.

The best material in this area in our view came from outside BC. There are several handout materials under the heading 'Accountability' produced by Charity Central. *The Road to Accountability* comes with a Self-Diagnostic that could form the basis for a compliance tool. These handout materials are clear, well written and provide good examples. The addition of material specific to BC could enhance the material. Many online resources, including those on the Vantage Point website, point visitors to the sample board policies and procedures developed by the Dalhousie Faculty of Non profit Management. They are clear, well written and widely shared.

Privacy

The Office of the Information and Privacy Commissioner (OIPCBC) provided us with the material they use in educating the public. Both *Privacy 101* and *How to Write a Privacy Policy* are good general guidance. These materials are clear and well-written, and would provide a good foundation were they made more widely available. The Government of BC Privacy site provides a self-test that, while somewhat wordy in parts, would be a good place to start for a BC non profit considering how to comply with the *Personal Information and Privacy Act* (PIPA). The Privacy Checklist and related materials written by Charity Central are good additional guides. It should, however, be pointed out that there are very few cases involving the non profit sector that have gone to the OIPCBC most are resolved at the complaint stage in dispute resolution.

Volunteers

In 2010, the People's Law School distributed 1250 copies of the *Volunteers & the Law* handbook to a range of groups. The largest subscriber is the volunteer division of the RCMP. The booklet is used to train the volunteers on their rights and responsibilities. Where this gives an indication as to how a resource is being used but as we are not privy to the RCMP's internal evaluation of workshops and so do not know if the legal material helped to answer legal questions that arose. *Volunteers and the Law* is written in plain language and has some good information for volunteers including good checklists. The paper format is good for certain learners; it is now somewhat out of date and limited in scope.

Vantage Point has developed various policy guides and templates for volunteers. More real-life examples to frame this well-written guidance would be an excellent addition to the resource. Vantage Point continues to be a go-to place for the sector, enhancing their material could have real impact.

Employment/Human Rights

The basic information provided by the Employment Standards Branch is clear and easy to read. It provides a good overview of the requirements for many employers under the ESA, and is

comprehensive. There are many sources of information in BC about basic employment rights; however, the Project did not find any that are specific to the non profit employer. Employment law is canvassed in the HR Council materials, which is a national resource. Some parts of the HR Toolkit could be revised to be specific to BC.

The tools produced by the BC Human Rights Commission (now available through the BC Attorney General) are written in plain English and provide good general guidance. The Canadian Human Rights Commission include some excellent checklists with their materials that could enhance the BC-based materials. We found some materials for housing providers that could be readily tailored to the specific needs of others in the non profit sector. Given the interest shown in human rights issues by the non profit respondents to our survey and in our follow-up interviews, this is an important issue to track.

CRA Compliance (Risk Management)

There were few materials specific to BC in this area (not surprising, given the federal statute that underlies charities). Two of the CRA-funded projects were based in BC, however, the material produced was not specific to BC. Outside BC, the Charity Central materials stand out. Charity Central's guides on fundraising, political activities are clear and user friendly. Many include charts, do's and don'ts or quick tips. The Project found many good checklists in this area. However, most are lengthy and are perhaps most useful to users who already have a fairly sophisticated understanding of the issues.

3. WHO IS PRODUCING THE BEST OF THE MATERIALS?

The material the Project located was reviewed on a relatively subjective basis¹⁵. We looked for those that are easy to read and understand and are up-to-date (its currency). The BC Employment Standards Branch Interpretation Guidelines, the Office of the Information and Privacy Commissioner both provide extensive resources for the general public that are all thorough reference sources. Accessing answers to specific questions may be a challenge. The BCNPHA has produce privacy templates and case studies specific to the housing sector that are the best we reviewed in any specific subsector.

In our view some of the best material has been published by Charity Central at Legal Resource Alberta. The material was coherent, thorough, and consistent. Many of the fact and tip sheets on the website canvas the issues in very clear terms.

The question may not be what are the best materials but rather: how do we get the best materials more widely used and shared? To answer that, we need to identify how the material is used. We also need to identify the people and groups that could help to ensure that the best materials are continually used.

15 We asked many leaders for their view on this question and found that there was no clear standard against which all public legal materials are evaluated. Developing one would help to better answer this question.

4. WHO IS ASKING FOR THEM? WHAT IS THE UPTAKE ON EXISTING MATERIALS? BY TOPIC, BY SUBSECTOR?

We asked non profit sector respondents in our survey what resources they used. They said:

- Artists' Legal Outreach (ALO)
- BC Public Interest Advocacy Centre (BCPIAC)
- BC Non profit Housing Association (2)
- Canadian Bar Association of BC – Charity Non profit subsection
- Chartered Accountants
- CRA online
- Community Legal Assistance Society (CLAS)
- Community Social Services Employers Association of BC; employment issues
- Enterprising Non profits
- Legal Services Society BC
- Local lawyer for free legal advice
- People's Law School (PLS) - Volunteers and the Law
- United Community Services Coop
- Vantage Point
- West Coast LEAF
- Other Executive Directors and consultants.

It is interesting to note that many of the entities identified by survey respondents do not provide specific legal information. However, requests and inquiries for legal information will be referred by many of these organizations to their members and colleagues.

Many lawyers and law firms are posting information to their websites. We reviewed many such sites in several categories. For the most part the information appeared to be directed to other lawyers. None of our non profit respondents identified specific law firm sites as a source of information.

Subsector-Specific Materials

BC has many subsector umbrella groups. On the whole, the BC non profit sector is not centralized, but has been fragmented over the years by underfunding and competition. Diminishing revenues exacerbated what was for many an already tight budgetary situation, particularly for operations funding which covers the costs of administration. Many umbrella groups have themselves been impacted by this, shrinking their capacity to support the sector, while the expectations and demands upon these organizations remains high. Some of these groups may have internal informational resource materials for use, but in many cases these materials are not made freely available. This limits the access of many thousands of societies who are not members of these groups. Unfortunately, even a small cost and time can be a barrier to acquiring these materials.

At the outset of the Project we had hoped to subdivide information into five non profit subsectors. However, early in the research phase we identified a limitation: we don't have a comprehensive list of

groups nor a reliable survey of the makeup of the non profit sector in BC.¹⁶ The non profit subsector-specific research was contingent in part on funding availability to our subsector partners. In the absence of this funding, we have been able to review resources in only three of the five subsectors: housing, arts, and seniors.¹⁷

In the seniors subsector, we reviewed all the websites that serve seniors across BC, including all those linked to the Council of Seniors Citizens of BC (COSCO). We did not find any materials specific to legal or governance issues facing non profits run by or for the senior community.

In the arts subsector, the Artists Legal Outreach (ALO) has created some sector-specific materials for the community. However, the ALO has not had the funds to widely disseminate these materials. The BC Non Profit Housing Association (BCNPHA) provides no fewer than 65 workshops to its members, including ongoing webinars in areas ranging from privacy and governance to those such as basic maintenance, and medication administration.

5. WHAT MAKES THE BEST MATERIAL ‘GOOD’? WHAT ARE SOME OF THE EXISTING EXAMPLES?

Legal material that is simple, well organized, clearly written and which includes real life examples are of the most use for the general population. Many participants in our survey and in advisory committee meetings commented that they want examples that address concerns that are specific to their subsector. The need for real-life examples has been reinforced in the evaluations of workshops conducted by the Artists Legal Outreach in 2010¹⁸, and the *Law and Governance Bootcamp* in 2012.

The best material is kept up to date and current, which is difficult when project funding ceases. The CRA ceased the Charities Outreach Project funding in 2012. Some of the materials made available on various websites may be out of date due to changes to the *Income Tax Act*. This is of particular importance to lawyers who will often advise clients to review information in some areas, but want to ensure it is up to date. Many websites make available significant archives of superseded material.

The key to what makes this material good may be the delivery of the material in a live setting. The Charity Central “Road to Accountability” and self-diagnostic is a tool that is easy to follow and works well in a guided workshop.¹⁹ The HR Council materials are also good. Throughout the project we participated in a number of real time webinars with several different presenters to the non profit sector. Anecdotally, we know that the opportunity to engage with the material in real time provides some of the best outcomes for many learners. As noted earlier there are some good PowerPoint materials, however, they may have limited usefulness on their own.

16 The Social Planning and Research Council (SPARC) advised that they are completing a database of non profits It is expected to be completed in April 2013.






17 The categories community & social service sector and health were somewhat overbroad and made searching for information across such a large area difficult given the resource limitations.

18 Since 2010 the ALO has offered workshops on the Society Act, privacy, governance, employment and charity law. In December 2012, the City of Vancouver funded the delivery of a full day workshop for arts organizations covering all five topic areas. It was co – developed and delivered with Alison Brewin.

19 On two occasions the Artists Legal Outreach has co-lead workshops with Charity Central facilitator San San Sy.

6. WHAT ARE THE LEGAL ISSUES THE NON PROFIT SECTOR GENERALLY IS DEALING WITH? IS IT DIFFERENT IN THE SUBSECTORS?






To answer this question we surveyed the non profit community, the legal community and the PLEI community. In addition, members of the advisory committees provided feedback to the research group throughout the research process. Twenty six (26) non profit leaders responded to the survey.

Governance		30.8*
CRA Compliance		34.6
Employment & HR		80.8
Property/Space		53.8
Privacy		38.5

How Respondents from Non-profits rated these legal issues as priorities.

Employment and human rights are the most frequent legal issues faced by non profits. Notably, many of the respondents were from larger organizations (with over 2 million in revenue) and many of those are unionized - several of those are members of the Community and Social Service Employer's Association (CSSEA). Despite having robust labour relations teams at their disposal they told us that human rights remained a major concern.

The next most important legal concern related to leasing and property related issues. This was followed by privacy (including records management and confidentiality), all of which were identified as higher priority legal issues than governance. Member-related issues and disputes were identified as governance issues.

Governance		61.5
CRA Compliance		38.5
Employment & HR		38.5
Property/Space		46.2
Privacy		53.8

How Respondents from the Legal sector rated these issues as priorities.

As noted above, lawyers identified governance as the most significant legal issue area for non profits. It is important to consider why there was such a difference in priority. While governance is a concern for many non profits, the lack of a membership policy may seem to be less immediate or pressing than human resource or employment issues when they arise, at least until there is a crisis.









Governance also comes up in a discussion of liability or risk to the non profit. Liability and risk may be areas that lead to fear and panic on the part of some board directors. For some boards even hearing about the risks may cause considerable concern. It is worth noting that the most significant risk faced by a board may be in its human resource/employment policies and procedures as lack of attention to these can lead to significant financial liabilities. It is possible that flaws in an organization's governance policies in dispute-ridden areas (like employment) are not well understood. Limited involvement in ongoing

training of an organization’s board members may be another contributing factor to the low priority afforded to governance.

The only subsector-specific consideration was in the arts. Participants in a full-day workshop “The Law and Governance Bootcamp for Non Profits” (December 2012) were asked which legal issue was most important to them.²⁰ Eight of the groups identified ongoing employment issues as their major legal issue, followed by privacy. Governance was not mentioned. Follow up interviews with the other subsectors were not undertaken due to resource limitations.

7. WHAT SERVICES ARE LAWYERS/FIRMS OR LEGAL ORGANIZATIONS OFFERING NON PROFITS?

To answer this question we directed our survey to the members of the Canadian Bar Association of BC (CBABC) Charities and Non Profit Law subsection. The subsection includes lawyers from most of the major law firms, sole practitioners, BCPIAC, EcoJustice as well as others from within post-secondary institutions like UBC who are involved in fundraising and development. Sixteen lawyers responded to the survey from across BC. We asked lawyers about the nature of their legal practice. Only one of the 16 described their practice as clients who are exclusively non profits. They provide a wide range of services:

Manage Corporate Records		15
Advise Board of Directors		14
Draft Employment Agreements		10
Handle Labour Relations		6
Address Privacy Matters		11
Review Leases		13
Provide Tax Advice		7
Other *		8

**Other' includes: *All Areas of law, General "commercial" matters, Estate Issues, Member disputes, Intellectual Property, Trademark, Gift Planning, litigation, Wills, Variation, and Mediation*

Of the 16 responses to the survey, the majority identified governance issues as the number one legal issue for their non profit clients.

This result may also be a reflection of the number of solicitors who responded to the survey, many of whom identify themselves as having expertise with non profits and charities. Many lawyers have direct experience with non profits as Board members themselves. Not all lawyers who act on behalf of non profits see themselves as “non profit” experts. Employment lawyers may not be as likely to focus specifically on non profits but rather they identify as subject specialists. For example, one lawyer in a smaller community who practices employment law did not feel he had the expertise to lead an educational workshop directed specifically to non profits.

20 Fourteen groups attended this full day workshop funded by the City of Vancouver Cultural Services and delivered by Martha Rans and Alison Brewin.

There are five organizations providing some form of public legal education and information in BC. Of the five, Access Pro Bono (APB) operates a solicitors matching program and has also provided non-profit law seminars. Not all requests for assistance can be met by the APB program. The Charities and Non-profit Legal Outreach, run by the Artists Legal Outreach, receives on average 2 enquiries a week from non profits seeking legal advice. The Clicklaw portal (run by Courthouse Libraries of BC) provides access to a significant range of legal materials – its taxonomy has recently been enhanced for use by non profits.

Finally, the Continuing Legal Education Society of BC (CLE-BC) produces a bi-annual Charities and Non Profit law conference for lawyers, which is also attended by non profit organizations. In our survey we asked PLEI providers to tell us about the services they provide²¹. One of the PLEI providers suggested that there may be an expectation within the PLEI community that some non profit sector umbrella organizations are in fact providing legal information to their particular communities through other channels. The CLAS “Guide to Starting a Non Profit Society” (updated in 2012) and the People's Law School’s “Volunteers & the Law” are the only resources created by the PLEI community for use by non profits.

In BC, while we have many lawyers providing advice of one form or another to the non profit sector, we do not have the kind of clinic-based legal advice system that exists in Ontario. This clinic system is a key source of information for non profits in areas where many of the staff involved with legal aid clinics also sit on the boards of non profits. As well, there are clinics serving specific constituencies such as South Asian and First Nations communities as well as topical issues like social assistance and tenancy. In addition to the community legal clinics there are pro bono clinics including one specifically for non profits. The Ontario system overall appears to be more integrated than what we have in BC.

8. WHAT WILL BE THE TOP LEGAL ISSUES FACED BY THE NON PROFIT SECTOR IN BC GOING FORWARD? MORE OF THE SAME? DIFFERENT?

The major issue identified by the non profit survey respondents was employment. In interviews with leaders in community & social service agencies, human rights issues were also identified as a particular need. This is consistent with the experience of the writer at the conference of the Federation of Community & Social Services, where an Executive Director advised that she acted as the human resource person for her multi-million dollar organization in an effort to save money. This Executive Director then described the impact that two human rights complaints had on the organization’s limited resources. This suggests that cutting corners in this area can lead to a crisis and increased costs. Beyond employment, non profits told us that privacy, records management and membership disputes are ongoing problems for which they seek help. These are likely ones that will continue.

Given the number of groups considering co-location as renters and landlords we think there is a need for some resource work in this area. An example of the risks non profits face is found in this story of an art gallery space:

21 Participation in the survey by PLEI providers was very low .

An artist-run centre with revenues of \$250,000, has been functioning out of its current space for 20 years. It has had 3 administrators over the past 2 years. The landlord (an aging couple whose son is now managing the property) and realtor present it with a new lease. Included in the new lease are among other anomalies several references to the Residential Tenancy Act. A lawyer tells the board that the lease is more favourable to tenant, but does not mention any anomalies, including a waiver of independent legal advice.

Further down the list are changes to BC's *Society Act*. Every one of the 26,000 non profit societies will be impacted by upcoming changes in the legislation. The proposed changes announced by the Ministry of Finance in 2011 are substantively different from the current legislation in many key respects. Future projects could play a role in assisting the non profit societies to meet the requirements of such a transition. Continued funding pressures are causing non profits to consider mergers with other non profits as well as dissolution. Materials that assist them through both options might be helpful.

In 2012 the BC Government passed an amendment to the BC Corporations Act that created the Community Contribution Corporation. This is targeted to the gap between for- and non-profit options, taking in the growing area of social enterprise. This opens a whole new area where non profits will need information, education and advice. New social finance tools like community bonds could also require some attention.

GAP ANALYSIS

Each question in the environmental scan, once answered, leads to an analysis of the gaps. One of the outcomes of the research was the observation that the identification of an issue as a legal one may not be obvious to many in the non profit sector. Responding to this gap requires further consultation with the sector. One notable theme that emerged as we reviewed each subject area was the limited assessment of the materials by relevancy and their impact on legal compliance. This is a gap that needs to be addressed. Further consultation would assist the project to better answer some of the questions we have posed throughout the research.

In answer to each of the questions asked in the environmental scan we identified several specific gaps. The summary of these questions and the identified gaps follow.

1. WHAT RESOURCES ARE AVAILABLE IN EACH OF THE LEGAL TOPIC AREAS? DOES ONE HAVE MORE THAN OTHERS?

There are many resources available in each topic area with the majority to be found in governance and CRA compliance. Despite a thorough review of BC and national websites, we actually found few materials geared specifically for the non profit sector in two key areas: privacy and space issues. In addition, the advisory group identified contract law, intellectual property, negotiation and dispute resolution as areas that should be included and where further research would be warranted. The lack of graphic elements in most of the resources we reviewed was noted.

2. WAS IT DIFFICULT TO FIND MATERIALS FOR THE NON PROFIT SECTOR IN CERTAIN TOPIC AREAS?

Fragmentation is a major factor limiting access to the materials that do exist. It also means that even to identify the gap, we need to go to many organizations. There are simply too many sites with potentially great material on them in places that are hard to reach. Taxonomies for these websites appear to lack consistency. While we were able to survey some non profits and speak to some sector leaders we need to do so with clear indicators and consultation to assess the usefulness and value of existing materials. There is a need for further subsector consultation, as well as the evaluation and performance management of existing resources.

Each area had its gaps and challenges. Space and property issues were clearly underrepresented. There were no materials that addressed the “how to read a lease” question. Creation of legal materials to address the space, leasing and insurance issues is needed. In some cases, given the liability issues that arise with real property, it is necessary to retain a lawyer, which may explain why there are limited general materials. For those organizations exploring social purpose real estate, this could change as the Social Purpose Real Estate Table, City of Vancouver Cultural Planning Department further develop these areas.

3. ARE THERE MATERIALS SPECIFIC TO BC AND IF SO WHAT ARE THEIR STRENGTHS?

There are materials specific to BC in most areas, although in the area of leasing little was found. In the fifth area - involving compliance with a federal statute as it does - most of the material was generated from the CRA-funded projects. Of the BC materials, the CLAS *Guide to Creating a Society*, the OIPC Privacy Policy Guides and the self-test available on the BC Government website could all be improved with additional real life examples. The privacy self-test is a valuable tool that could be developed for use in other subject areas. The national Voluntary Sector HR Council and Charity Central materials could be enhanced with more BC-specific material and links potentially made between the two.

4. WHO IS PRODUCING THE BEST OF THE MATERIALS?

The question without an answer is an evaluative one: for the materials that do exist, how is it being used and is it effective in helping organizations address their legal issues and questions? Further consultation with the sector on this point is needed. What we do not know about the CRA project-funded materials is how they are being used and whether compliance rates have improved since the project began²².

Legal material is most useful when it is simple, easy to read, easy to understand, and when it includes real-life examples. In our view the best materials for non profits have come from Charity Central. These could be enhanced with the inclusion of BC-specific materials such as those provided in the various PowerPoint presentations we received from the BCNPHA , the ALO, the OIPC, and Margaret Mason. As well, it might help if privacy and governance materials “travelled with” employment and space/insurance issues.

22 A request has been made for the evaluation.

5. WHO IS ASKING FOR THEM? WHAT IS THE UPTAKE OF EXISTING MATERIALS IF YOU CAN TELL?

In our survey we asked non profits what legal resources they accessed. It is interesting to note that many of the entities identified by survey respondents are peer-based groups that do not provide specific legal information. This suggests that peer-based and service organizations should be directly integrated into the landscape of available public legal education and information locations and sources.

Enterprising Non Profits provides information to the non profit sector about social enterprises. The Ask a Lawyer page on their website evolved from an ongoing discussion between a group of lawyers, where questions they frequently received were shared and then condensed into an FAQ section online. The evolution of the ENP website is an interesting example of how websites meet the needs of a particular constituency.

Many of the groups that respondents connected with do refer requests received for legal information to their members and colleagues. This suggests that a key referral point for the distribution of material is more important to the non profit sector than the actual location of the material. The ENP website is a case in point. In the writer's view, further consultation with the sector is warranted prior to the design of a website based on a clearinghouse model.

6. WHAT ARE THE LEGAL ISSUES THE NON PROFIT SECTOR IS GENERALLY DEALING WITH? ARE THERE DIFFERENCES WITHIN EACH OF THE FIVE SUBSECTORS?

Our survey of non profits identified that employment was the central legal concern for non profit organizations. There is a notable lack of legal materials specifically geared to the non profit sector. There is a need for specific employment law materials that provide more in-depth information to non profits with real-life examples. In some respects this might be addressed by building on the strong foundation of the Voluntary Sector HR Toolkit.

At the outset of the Project we had hoped to subdivide information according to 5 subsectors. Those who provided an answer to this question in our survey identified their subsector umbrella groups as important resources for information - BCNPHA and Shelter Net as sources for housing-related legal issues. Those in the Arts identified the ALO and ArtsBC. In the seniors sector, Seniors Serving Seniors was identified as a potential resource. Additional consideration of how the subsectors access this material is warranted. Some of these groups may be the logical home for information within key subsectors. For some, the PLEI community could support and enhance those efforts since so much peer-based learning is happening in an increasingly open and multiplatform environment. Legal education ought perhaps to be reconfigured to be more available in more places rather than in a single source.

7. WHAT SERVICES ARE LAWYERS/FIRMS OR LEGAL ORGANIZATIONS OFFERING TO NON PROFITS?

A range of lawyers and law firms are serving non profit groups. Access to lawyers outside the Lower Mainland may be more of a challenge. One of the central differences we noted in the research was

between the legal needs of non profits as they perceived them, and the views on that question by lawyer respondents. More thoroughgoing research into this is necessary to come to any conclusion and identify gaps.

What we have observed is that there are many lawyers doing at least some work with non profits. Non profits may be unduly fearful of speaking to lawyers as the question of liability which often comes up in governance discussions may cause more fear than is warranted. Lawyers may not be addressing the problems that organizations actually do want to talk about. Better connections between lawyers and the PLEI community with sector umbrella organizations would help address this question more fully²³. Further connection should be explored. At the same time, few umbrella groups seem to reach out to PLEI providers (and government) to provide training to their members in areas such as privacy and employment standards.

8. WHAT DO YOU THINK THE LEGAL ISSUES AND PROBLEMS FOR THE ON-PROFIT SECTOR IN BC ARE GOING TO BE, GOING FORWARD? MORE OF THE SAME? OR DIFFERENT?

The impetus for the Project began with considerations of the changes to the *Society Act*. This, and any other legal issues that arise, can be addressed when we have a coordinated strategy that considers the legal needs that all 26,000 non profits have in common. We will need materials to be developed in several key areas: amalgamations and dissolutions under the *Society Act*, new corporate structures such as the Community Contribution Corporation and social finance vehicles. Education in key areas such as employment and human rights with a focus on non profits might be helpful. The inclusion of the legal issues involved in social purposes real estate ought to be included as part of the developing curriculum in this area.

CONCLUSION

Whatever the legal issues are (employment, leasing, dispute resolution), developing a clearer framework within which to view them is critical to the success of this project. A crucial gap exists in how to help organizations identify an issue as a legal issue, as this is not always obvious. Preventing problems and crisis is key to compliance.

Ultimately, the success of the project will depend on its responsiveness to the non-profit sector. Arguably, a website on its own without the support of, and the ongoing engagement with, its audience and its advisors, will do little to solve the legal compliance problem. Non profits-need a base of best practices and legal knowledge that is reinforced with ongoing training and support. Non-profits would greatly benefit from a help line²⁴ that would direct them to appropriate legal resources relevant to their

23 The Legal Services Society is the only PLEI provider to be included in a bi-annual conference of an umbrella group on a regular basis (the Federation of Community & Social Services)

24 The Charity Central project incorporated a help line that enabled many non profits accessing the workshops delivered through the project to followup with specific questions.

particular questions. Such a help line could be built on services that already exist, however, there is a persistent lack of appropriate funding for this kind of training or legal help. Such a service would have to be situated within an environment where there is dedicated non profit expertise as well as the availability of ongoing advice from qualified lawyers. Further subsector support to develop such a model would in many respects solve both the identification of a legal issue and ensure that the lawyer has the sectoral expertise that is often required by non profits. The BCNPHA for example does not refer its members to lawyers without known expertise with non profit housing.

A website needs to meet the needs of a variety of audiences, and it may not be able to do so without careful consideration of how the material is to be accessed. How does the non-profit sector find what it is looking for? This question emerged in our advisory discussions. More than one suggested a phone line or a form of legal triage to help non profits answer their legal questions. Non-profit leaders told us that there is a wide gap between the presumably sophisticated multi million dollar entity and those all volunteer smaller organizations.

The research findings outlined above suggest that the Project reconsider the clearinghouse model for the collection and distribution of materials. It may be more efficient, effective and sustainable to work with existing sites to expand and improve upon their legal offerings, than to create another centralized clearinghouse. The reconfiguration of the Clicklaw portal would be one option that ought to be considered as it has the capacity to ensure the ongoing maintenance of the material on the site.

Whatever the method and solution that emerges from the outcome of the research, the work of legal compliance involves the entire spectrum of legal service providers; lawyers, in-house counsel, legal education providers, legal advocates, and legally trained managers. We hope the next phases of this project will begin to address the gaps identified, create new materials where warranted, and ultimately work with all the participants in the public legal education and information community to ensure that non profits have what they need to meet the vital needs of the citizens of BC.