

Other Operational Info a Charity Should Keep



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Other Operational Info a Charity Should Keep

10.1 Why are These Other Documents Important to Charities?



Key info

A charity should keep **adequate books and records**,

- in either English or French
- at a Canadian address it has on file with the CRA,

so that the CRA can verify official donation receipts issued, as well as income and expenditures.

A charity must also keep information that proves that its activities continue to be charitable. This additional information will vary from charity to charity, but could include a broad range of information that will be described in this section.



From www.charitycentral.ca/site/?q=node/455

The *Income Tax Act* includes a long list of items in its definition of “books and records.” What types of books and records does a charity have to keep?

If you have followed all the sections in your Office in a Box in numerical order up to this point, then you have already looked at many documents that a charity should keep, including:

- governing documents (in Sections 3, 4, 5, and 6)
- constitution and bylaws (in Section 3)
- board and staff meeting minutes (in Section 5)
- annual reports (in Section 5)
- ledgers (in Section 7)
- bank statements (in Section 7)
- expense accounts (in Section 7)
- official donation receipts (in Section 9)
- accountant’s working papers (in Section 7)
- financial statements (in Section 7)
- investment agreements (in Section 7)
- inventories (in Section 7)
- purchase vouchers (in Section 7)



From www.charitycentral.ca/site/?q=node/456

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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The following information will help you in determining what **other** information your charity should consider keeping. Items may include:

- contracts
- promotional materials
- fundraising materials
- details of charitable program activities including program reports
- and more

Yes, this list of “books and records” is a long one. Subsection 248(1) of the *Income Tax Act* defines a **record** as including an account, an agreement, a book, a chart or table, a diagram, a form, an image, an invoice, a letter, a map, a memorandum, a plan, a return, a statement, a telegram, a voucher, and any other thing containing information, whether in writing or in any other form. Notice that a **book** is defined as a record.



From www.charitycentral.ca/site/?q=node/456

Does your organization have to keep all of the records noted in Section 248(1)?

No, Section 230 of the *Income Tax Act* says that a charity must keep three kinds of books and records:

- information to enable determination of whether there are grounds for revocation of its status under the Act (that is, its compliance with the Act);



In other words, you must be able to prove to the CRA that your charity is doing what you claim!

- duplicates of donation receipts; and
- such other information to allow verification of donations for which a deduction or tax credit is available.



From www.charitycentral.ca/site/?q=node/457

Within these three categories, it is up to **you** to decide which books and records to keep. **As a general rule, it is better to keep more records than fewer.**

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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10.2 Important Operational Documents

The following documents are crucial for you to keep safeguarded. If your charity were ever to be audited by the CRA, they would want to see evidence that your charity is doing what it claims. These documents would likely be core to that investigation process:

- contracts
- promotional materials
- fundraising materials
- details of charitable program activities including program reports

Contracts and/or contractual obligations

Keep a copy of your organization's current contracts at the end of this section of your Office in a Box.

- If there are too many contracts or they are too long to put in your file, make notes of the parties to each contract, the nature of the contract, the important terms of the contract, and any deadlines that must be met by your organization or the other parties. File these notes at the end of this section.
 - Be sure your board reviews its contracts regularly.
 - Note any key dates on your organizational calendar.



From *Legal and Ethical Duties of Directors of Not-*

for-Profit Organizations: Organizing Your Corporate Documents by Lois Gander (2009), p.27.

Promotional materials

What does your organization do to spread the word about the kind of work that you do? File copies of that information at the end of this section.



For more info on fundraising, see *The*

Fundraiser's Receipt Book: New Policy on Fundraising at <http://thecharitiesfile.ca>

Fundraising materials

What does your organization do to solicit funds to support the work that you do? File copies of that information at the end of this section.

Details of charitable program activities, including program reports

What programs does your organization run? What reports and materials do you have that show the work you have done? File copies of that information at the end of this section.



Remember – you must be able to prove to the CRA that your charity is doing what you claim! In general, it is better to keep more records than fewer.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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10.3 Other Important Info to Keep

Proposals and grants awarded

Leases and rentals

Insurance

File a copy of your organization's funding agreements, rental agreements or rentals, and insurance policies at the end of this section.

If these documents are too long or bulky to put here, write up summaries of the parties to each agreement, the nature of the proposal or agreement, the important terms of the agreement, and any deadlines that must be met by your organization or the other parties. File these notes instead.

- Be sure your board reviews its agreements regularly. In the case of insurance, make sure your board reviews its policies on a regular basis so you know what is covered and especially when there is a major change (for example, new program, buying or renting a facility, increase in contents, and the like).
- Note any key dates on your organizational calendar in Section 2.

Refer to the end of Section 10.3 for a **Registry of Insurance Policies**. Make a copy and keep it safe; file a copy in the folder at the back of this section. A template version of this document also exists in Appendix B.

Registry of members (Member Roster)

All organizations need to keep an official membership registry. A membership roster, usually maintained by the Secretary, must

- include names, addresses, and phone numbers; email addresses are optional
- be regularly updated so that you have a reliable list of your current members.

Make sure there are policies in place to control the use, accessibility, and confidentiality of this information.



This information will be important for you to access at the time of your Annual General Meeting.



Adapted from
*Legal and
Ethical Duties of*

*Directors of Not-for-Profit
Organizations: Organizing
Your Corporate Documents*
by Lois Gander (2009),
p.27.



From *Record
Keeping for
Non-Profit*

Organizations: Factsheet,
p.2.

[www.omafra.gov.on.ca/
english/rural/facts/08-059.
pdf](http://www.omafra.gov.on.ca/english/rural/facts/08-059.pdf)



Refer to the
end of Section
10.3 for a

Registry of Members.

Make a copy and keep
it safe; file a copy in the
folder at the back of
this section. A template
version of this document
also exists in Appendix B.

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Human resources

If your organization does not have a central office, you may wish to use Office in a Box to store your employee records. These could include such things as:

- payroll info
- resumés and references
- evaluations
- details of contracts
- Record of Employment info (after an employee leaves the organization)
- Workers' Compensation documentation

Note on the importance of handling of personal info

If you decide to store HR information in your Office in a Box, you will need to ensure that you are handling and safeguarding this information properly.


- Go online to the Office of the Privacy Commissioner of Canada for info on privacy in the workplace: www.priv.gc.ca/fs-fi/02_05_d_17_e.cfm
- Go online to www.charitycentral.ca/site/?q=node/421 to see what privacy legislation is in place across Canada.

Not sure if federal or provincial privacy laws apply to your charity? See www.charitycentral.ca/site/?q=node/419 for more info.

Various key documents

- GST documentation (and HST, where applicable)
- Asset purchase and donation info in the form of invoices and so on, for things such as land, buildings, and vehicles
- Government correspondence
- Agency, association and joint venture agreements
- Certificates of title and/or deeds
- Mortgages and loan agreements
- License agreements
- Investment documents
- Government certificates and licenses, for example, for casinos and gaming

 A top source of HR info for charities is the HR Council for the Non-Profit Sector at www.hrcouncil.ca

 Refer to Section 7 for info on financial documents.

Templates: Registry of Insurance Policies and Registry of Members

Registry of Insurance Policies

| Policy Number | Company/Broker | Type of Policy | Premium, \$ | Date Paid | Period of insurance | Type of Cover |
|---------------|----------------|----------------|-------------|-----------|---------------------|---------------|
| | | | | | From: To: | |
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From *The Secretary's Handbook* by

Myles McGregor-Lowndes (2003).



See template in Appendix B.



From <https://wiki.qut.edu.au/display/CPNS/The+Secretary's+Handbook>, p.15&16.

Registry of Members

| Member # | Name | Date admitted | Type | Termination & date | 2010 | | | 2011 | | | 2012 | | |
|----------|------|---------------|------|--------------------|-----------|--------|------|-----------|--------|------|-----------|--------|------|
| | | | | | Receipt # | Amount | Date | Receipt # | Amount | Date | Receipt # | Amount | Date |
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Put an asterisk (*) in the "Type of membership" column to indicate those members who may vote.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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10.4 Further Suggestions

So that you can easily locate your organization's various pieces of information when you need it, you may also wish to consider storing certain documents in this section, including:

- Historical background info
- Volunteer information
- Registries
- Emergency plans
- Location of backup materials and/or copies
- Usernames and passwords
- Board member job descriptions

Historical “background” info on the organization

Volunteer information

You may wish to keep a separate file for information pertaining to volunteers. Items in this folder could include:

- An orientation manual
- A list of contact information and positions
- A place to track volunteers' time
- Personnel files, such as:
 - Resumé
 - Signed standard release form
 - Driver's abstract, if applicable
 - Pledge or oath of confidentiality
 - Clearance forms (such as reference checks, police information checks, child welfare checks)
 - Signed standard release form
 - Details such as probation period, training requirements, mentoring, supervision, evaluation process
- Code of conduct
- Position descriptions



Adapted from
*Creating an
Orientation*

*Manual for Volunteers: A
Template for Non-Profit
Organizations.* [www.
whyvolunteer.ca/links_
resources/](http://www.whyvolunteer.ca/links_resources/)



You will find
a sample job
description

for volunteer positions at
the end of Section 10.4.

A template version exists
in Appendix B.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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Operational Info

10.4 – 2

Registries

Consider keeping a registry for such things as assets, bank accounts, keys, and so on.

Emergency plans

Filing a copy of your organization's emergency procedures can set staff and volunteers' minds at ease, prevent injury, and ease liability on your organization.

What is your organization's protocol in the case of an emergency?

- Your floor plan can include locations of emergency exits and first aid kits.
- Your organizational chart can include contact people who would be in charge should an emergency situation occur.

Location of backup materials and/or copies

such as computer data on backup tapes and/or disks

Usernames and passwords

Board member job descriptions

Your charity's board is a team. A successful team is made up of individuals who each have particular roles to play, who each do their part to fulfill their individual roles, and who work collaboratively to achieve the collective goal. But how can you ensure that this happens on your board team? Job descriptions can help.

Job descriptions can be useful in a number of ways. Job descriptions for your board members can:

- orient them to the individual roles and responsibilities of themselves and others
- help them to understand how their individual jobs are related to the work of others
- clarify expectations
- encourage accountability by defining what outcomes must be achieved
- promote efficiency by defining who does what



See Section 7 for info on bank accounts.

You will see some examples at the end of Section 10.4, which can be copied and kept safe.

Template versions of these documents exist in Appendix B.



From *Creating an Orientation Manual for*

Volunteers: A Template for Non-Profit Organizations., p.8 www.whyvolunteer.ca/links_resources/



From *Fundamentals of Effective*

Board Involvement, www.mentoringcanada.ca/training/Boards/modules/4_job_descriptions.html

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Operational Info

10.4 – 3

Board members' specific job descriptions will vary from one organization to the next and from one board position to another. But every board member should have a written job description that in some way outlines information on things such as:

- Position – What is the job title?
- Authority – What authority does the position have?
- Responsibility – Who is it accountable to? What are the broad areas of responsibility?
- Requirements – What is expected of board members?
- Term – How are board members elected and for how long? How do board members leave the board?
- General Duties – What are the typical duties board members are responsible for?
- Evaluation – How will board members' effectiveness be assessed?
- Review Date – When will this job description be reviewed?
- Approval Date – When was it last approved?

Your board must approve the job descriptions for your board members.

Do you have a board member job description? Take a look at it and get clear on what you need to do to work effectively with your board teammates.

It is useful to have job descriptions for board members generally, as well as for each of the executive officer positions, committee chairpeople, and committee members. When everyone on your board knows what is expected of them, they will all be better equipped to pull together as a team and work effectively towards accomplishing your common goals.

Create your own Board Member job descriptions, using and adapting the following samples. The samples provided are suggestions only, and can vary depending on your own organization's needs.

It is advisable to file a copy of your organization's Board member job descriptions in the folder at the end of this section.



From www.culture.alberta.ca/bdp/workbooks/Developing_Job_Descriptions09.pdf, p.13



A template version of the basic Board Member job description also exists in Appendix B.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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Sample board members' job descriptions

POSITION TITLE: Chairperson or President

AUTHORITY

- The board of directors is the legal authority for the organization.

TERM OF OFFICE

- Term of office is ____ years.

GENERAL DUTIES/REQUIREMENTS

- A director is expected to be fully informed on the organization's matters and participate in discussions and decisions in matters of policy, finance, programs, personnel and advocacy.
- Commit to the work of the organization.
- Review the board's conduct and monitor its performance to ensure compliance with bylaws and policies.
- Speak positively of the organization and assist in developing and maintaining positive relations among the board, committees and communities to enhance the organization's mission.
- Orient new board members.
- Prepare for and arrive on time for all required meetings.
- Develop, monitor, review and approve all policies and other recommendations received from the board, its standing committees and staff.
- Review the bylaws and recommend changes to the membership.
- Participate in the development of the charity's organizational plan, annual review and budget.
- Approve the budget and other financial matters.
- Prepare and present required reports at board meetings.
- Prepare and present an annual report at the annual general meeting.

RESPONSIBILITIES

- Provides leadership to the board by:
 - encouraging board members to participate in meetings and activities
 - focusing the board's activities on the organization's mission
- Ensures the board members are oriented, trained, evaluated and recognized for their contributions.
- Evaluates the effectiveness of the board's decision-making process.
- Acts as a liaison between the charity and other organizations or civic organizations.
- Promotes the organization's purpose in the community and to the media and acts as spokesperson for the charity.
- Participates in the selection and release of any paid employees in consultation with other executive officers.
- Plays a leading role in supporting fundraising activities.



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Community

League Resource
Guide (April 2009),
Edmonton Federation
of Community Leagues
[www.efcl.org/Resources/
ResourceLibrary/tabid/74/
Default.aspx](http://www.efcl.org/Resources/ResourceLibrary/tabid/74/Default.aspx) (p. A20-A25)

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Operational Info

10.4 – 5

- Is responsible for committees by:
 - serving as an ex-officio member of all committees and attending their meetings when needed
 - ensuring that committee chairpersons are appointed
- Arranges for the orientation of committee chairpersons.
- Is responsible for the board's agenda.
- Chairs meetings of the organization according to Robert's Rules of Order or as designated in the bylaws and ensures meetings adhere to the agenda.
- Acts as one of the signing officers for cheques and other documents such as contracts and grant applications.
- Prepares a President's Report for the annual general meeting.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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POSITION TITLE: Treasurer**AUTHORITY**

- The board of directors is the legal authority for the organization.

TERM OF OFFICE

- Term of office is ____ years.

GENERAL DUTIES/REQUIREMENTS

- A director is expected to be fully informed on the organization's matters and participate in discussions and decisions in matters of policy, finance, programs, personnel and advocacy.
- Commit to the work of the organization.
- Review the board's conduct and monitor its performance to ensure compliance with bylaws and policies.
- Speak positively of the organization and assist in developing and maintaining positive relations among the board, committees and communities to enhance the organization's mission.
- Orient new board members.
- Prepare for and arrive on time for all required meetings.
- Develop, monitor, review and approve all policies and other recommendations received from the board, its standing committees and staff.
- Review the bylaws and recommend changes to the membership.
- Participate in the development of the charity's organizational plan, annual review and budget.
- Approve the budget and other financial matters.
- Prepare and present required reports at board meetings.
- Prepare and present an annual report at the annual general meeting.

RESPONSIBILITIES

- Gives regular reports to the board on the financial state of the organization.
- Acts as signing officer, with another officer, for cheques and other documents.
- Issues cheques for all invoices.
- Makes deposits.
- Enters all transactions in the journal and balances monthly.
- Arranges for annual review of books (or audit, if required).
- Prepares financial statements.
- Supervises the bookkeeper, if one is engaged.
- Completes security clearance check.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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POSITION TITLE: Secretary**AUTHORITY**

- The board of directors is the legal authority for the organization.

TERM OF OFFICE

- Term of office is ____ years.

GENERAL DUTIES/REQUIREMENTS

- A director is expected to be fully informed on the organization's matters and participate in discussions and decisions in matters of policy, finance, programs, personnel and advocacy.
- Commit to the work of the organization.
- Review the board's conduct and monitor its performance to ensure compliance with bylaws and policies.
- Speak positively of the organization and assist in developing and maintaining positive relations among the board, committees and communities to enhance the organization's mission.
- Orient new board members.
- Prepare for and arrive on time for all required meetings.
- Develop, monitor, review and approve all policies and other recommendations received from the board, its standing committees and staff.
- Review the bylaws and recommend changes to the membership.
- Participate in the development of the charity's organizational plan, annual review and budget.
- Approve the budget and other financial matters.
- Prepare and present required reports at board meetings.
- Prepare and present an annual report at the annual general meeting.

RESPONSIBILITIES

- Keeps copies of the bylaws, minutes and other documents.
- Keeps lists of Directors, committees and general membership.
- Notifies board members of meetings and includes agenda, noting items that need special preparation.
- Records all minutes during board and general meetings.
- Files correspondence.
- Ensures there is a quorum.
- Records all motions and decisions of meetings.
- Signs minutes to attest to their accuracy.
- Distributes copies of minutes to directors and posts minutes online (if applicable) promptly after meetings (and at least 10 days before the next meeting).
- Notifies members of general meetings.
- Files the annual return, amendments to the bylaws and other incorporating documents with the Corporate Registry.
- In the absence of the chairperson and vice- chairperson, chairs board meetings until the election of an alternate chairperson.
- Archives the organization's records.

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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Operational Info

10.4 – 8

Sample job description for volunteer positions

Position Title: _____
(Should describe the role. Note that "Volunteer" alone describes a rate of pay, not a position).

Responsible to: _____
(name of position that supervises this volunteer position)



From *Creating an Orientation Manual for*

Volunteers: A Template for Non-Profit Organizations, p.20

www.whyvolunteer.ca/links_resources/

Job Importance

How does this role contribute to the well-being of clients and/or the success of this organization?

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Responsibilities

- Provide details of expectations.
- These are the details on which a performance evaluation should be based.
- Include expectations for participating in training.
- Detail any reporting requirements on client activities, tasks, time sheets, other.

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Qualifications

- What are the minimum qualifications and credentials necessary to perform this role?

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Recommended Skills

- Include previous work experience and personal qualities that will help ensure success in this role.

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Evaluation

- Describe how and when performance is evaluated, and whether this is an opportunity for the volunteer to provide feedback on the position.

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See template in Appendix B.

Registries of assets, bank accounts and keys

Registry of Assets

| Date purchased or acquired | Description of assets | Cost of valuation | Asset ID number | Disposed of ... | | |
|----------------------------|-----------------------|-------------------|-----------------|-----------------|-------------|------------------------|
| | | | | Location | Date/Manner | Consideration received |
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From
<https://wiki.qut.edu.au/display/CPNS/The+Secretary's+Handbook>,
p.53



See
template in
Appendix B.



From
<https://wiki.qut.edu.au/display/CPNS/The+Secretary's+Handbook>,
p.53



See
template in
Appendix B.

Registry of Bank Accounts

| Financial Institution | Branch | Address | Account names and number | Comments |
|-----------------------|--------|---------|--------------------------|----------|
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Operational Info

10.4 – 10

Key Registry

| Date | Key number | Description | Person | Signature | Date of Return | Comments |
|------|------------|-------------|--------|-----------|----------------|----------|
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From
<https://wiki.qut.edu.au/display/CPNS/The+Secretary's+Handbook>,
p.53

See
template in
Appendix B.



See
template in
Appendix B.

Template for board members' basic job descriptions**Job Description**

Position:

Authority and Responsibility:

Requirements:

Term:

General Duties:

Evaluation:

Review date:

Approval date:

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| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
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10.5 Where to Find More Information on Other Operational Documents

Board Development Program Workbook:

Developing Job Descriptions for Board Members of Nonprofit Organizations (rev. ed. 2008). Alberta Culture and Community Spirit & The Muttart Foundation.

www.culture.alberta.ca/bdp/workbooks/Developing_Job_Descriptions09.pdf

Community League Resource Guide (April 2009). Edmonton Federation of Community Leagues. (A20-A25)

www.efcl.org/Resources/2009ResourceGuide/tabid/185/Default.aspx

Creating an Orientation Manual for Volunteers: A Template for Non-Profit Organizations. (February 2008). Volunteer Centre of Camrose and District.

www.whyvoluteer.ca/links_resources/

Fundamentals of Effective Board Involvement (2005). Sherry Ferronato. Mentoring Canada.

Module 4: Board Processes – Job Descriptions

www.mentoringcanada.ca/training/Boards/modules/4_job_descriptions.html

The Fundraiser's Receipt Book: New Policy on Fundraising (2009). The Charities File.

http://thecharitiesfile.ca/en/recipebook/tip_sheets

HR Council for the Nonprofit Sector

www.hrcouncil.ca

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|-------------------------|-----------------------|------------|---------------------|------------------|----------------|
| Importance of Documents | Operational Documents | Other Info | Further Suggestions | More Information | Your Documents |
|-------------------------|-----------------------|------------|---------------------|------------------|----------------|

10.6 A Place to File Your Organization's Documents

Books & Records: Length of Retention

The CRA doesn't set out specific retention periods for this type of secondary documentation, but it's a good rule of thumb to keep them for

- six years from the end of the last taxation year to which the record relates
- two years after the charity's registration was revoked

Remember, the onus is on the charity to prove that it is and has been doing charitable work. This doesn't mean you must retain **all** materials, just those documents that concern your eligibility as a registered charity.



If you have space limitations, you may want to consider keeping these records electronically rather than in hard copy.