



Contents

2.1 Your Organization's Unique Registration Numbers Explained

What do you need to know about your organization's unique registration numbers?

A place to record your organization's registration numbers

2.2 Key Contact Information with Worksheets

Worksheet: Identify key contacts

Key Contacts

Board Members

Committee Members

Staff

Other Key Contacts

2.3 Directions on Completing General Administrative Calendar

What items should be included in an organizational calendar? Sample general administrative calendar Blank Calendar

2.4 Where to Find More Information on Important Administrative Info

2.5 Folder: A Place to File Your Organization's Documents

Registration numbers Key contact info Organizational calendar

1	Overview
2	Administrative Info
3	Constitution
4	Charitable Status
5	Minutes
6	Policies & Procedures
7	Financial Documents
8	Annual Returns
9	Official Tax Receipts
10	Operational Info
Res	ources



© 2010

Important Administrative Info

2.1 Your Organization's Unique Registration Numbers Explained

What do you need to know about your organization's unique registration numbers?

Various provincial and federal departments assign unique registration numbers that are key to your organization. If your organization deals with more than one government department, you need to keep track of the numbers when filing documentation. You may need to know a couple of essential registration numbers:

- a Corporate Number federal and/or provincial
- a Business Number Canada Revenue Agency

Adapted from Legal and Ethical Duties of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents by Lois Gander (2009). p.50.

a. Corporate Number

Federal – If your organization is incorporated under federal legislation, a corporate number will have been assigned. Your organization's corporate number may be listed on the Certificate of Incorporation or on correspondence with the federal government.



If you cannot find your organization's corporate number, you can search the Corporations Data On-line Registry at

www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/h_cs03750.html

For information on how to search the registry see A Guide to Searching Government Registries in Appendix A (Resources).



Key Contact Information

Calendar **Directions**

Sample Calendar

More Information

Provincial – If your organization is incorporated under Saskatchewan legislation, an entity number will have been assigned. Your entity number is listed on the Certificate of Incorporation and may be on correspondence with the provincial government.



b. Business Number (BN)

A Business Number (BN) is assigned by the Canada Revenue Agency (CRA) as a main identification number. This is a unique registration number and will not change no matter what types and numbers of accounts you may have with the CRA.

The CRA will place additional numbers or letters at the end of the number for them to identify the type of organization that you have. The account number relates to your status as

- a registered charitable organization
- an employer OR
- a GST registrant.

Your organization will be assigned a nine-digit number plus two letters and four digits that describe the accounts that you have with the CRA.

For example, your BN registration number could look like this:

12345 6789 (9 numbers) – these numbers identify your business

12345 6789 **RR** – RR letters identify your type of account

Accounts are identified as:

RC – corporate income tax

RP – payroll deductions

RR – charity

RT – goods and services (GST) tax and/or harmonized sales tax

The last four digits identify the account number:

12345 6789RR**0001**

In this example, the entire number is 12345 6789 RR 0001

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents



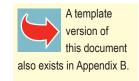
Your organization's Business Number (BN) can be found on documentation from the Canada Revenue Agency that will also confirm any accounts that you have opened such as payroll or GST. Information that your organization provided on Form RC1 - Request for a Business Number – will also be in this correspondence.



If you cannot find this letter of confirmation, call the CRA at 1-800-959-5525 and ask for the business number for your organization. If you are a registered charitable organization, you may find your BN online by searching the List of Canadian

Registered Charities at www.cra-arc.gc.ca/tx/chrts/menu-eng.html

The document that appears on the following page "A place to record your organization's registration numbers," can be copied and kept safe. You should file a copy in the folder at the end of this section.





Key Contact Information

Calendar **Directions**

Sample Calendar

More Information



A place to record your organization's registration numbers

Saskatche	wan Entity Number:	OR	Federal Coporate Number:
		-	

Adapted From
Legal and
Fthical Duties

of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents, by Lois Gander (2009), p.8.

Business Number (BN)	
R C R P R R R T	(corporate income tax) (payroll deductions) (charity) (GST)



2.2 Key Contact Information with Worksheets

Use this section of your Office in a Box to keep track of key organizational contacts. At the least, you should include your organization's Registered Office, lawyer, auditor, board members, and, if your organization has employees, any senior staff.

You might also want to include the contact information for the people with signing authority for your organization and your funders, bank manager, building supervisor, emergency services, and other people that your board may need to contact quickly.

From Legal and Ethical Duties of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents, by Lois Gander (2009), p.9.

Worksheet: Identify key contacts

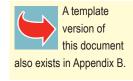
Locate the contact information for your organization's

- Registered Office. If you don't know where your Registered Office is, the worksheet on the following page will help you find out.
- Lawyer
- Auditor
- Board members (note who has signing authority)

Why include birth dates? The CRA requires you to send a list of the Board of Directors, including their birth dates for purposes of identification. This information is gathered instead of a Social Insurance Number, for example. It is **required**; it is not rude for you to ask board members for this info!

- Senior staff (note who has signing authority)
- Other important people (for example, your Executive Director, bank manager, building supervisor, and so on).

Create your own Key Contacts pages or copy the sample tables provided on the following pages. You are advised to file a copy in the folder at the end of this section.





Keep this section of your Office in a Box up-to-date when these people change or move. Be sure to review it at least annually.



Registration Numbers

Key Contact Information Calendar Directions Sample Calendar

More Information

Worksheet: Finding your organization's registered or head office If your organization was incorporated under The Non-profit Corporations Act someone would have filed a Notice of Registered Office with the Corporations Branch. Ask other board members or your Executive Director for a copy of the Notice of Registered Office. If you want to be certain of your registered office, search the Corporations Branch. https://www.corporations.justice.gov.sk.ca/welcomessl.asp If you cannot find the Notice of Registered Office, you can check with your organization's lawyer, or do a search for the address of a registered office with Corporate Registry. Add the address of your Registered Office to the "Key Contacts" page, following. If the address on file is not the one you wish used, consider filing a Notice of Change of Address. If your organization was incorporated under the Canada Corporations Act your Application for Incorporation will contain a statement about your head office. Check your organization's constitution to see what it says about your head office. You can confirm your organization's head office by searching the Federal Corporations Database Online. Add the address of your Head Office to the "Key Contacts" page, following.



Pint

Location of registered office:

- This is where the books of the corporation are held;
- Must not be a box number;
- May be a legal land description (including R.M. name and number);
- Must be located in Saskatchewan.

From: www.justice.gov.sk.ca/Forming-a-Non-profit-Corporation Form 3





Key Contacts

Name and Address	Voice, Fax, E-mail, Web
Registered Office:	Telephone:
	Cellular:
	Fax:
	E-Mail:
	Website:
Accountant and/or Bookkeeper:	Telephone:
Name:	Cellular:
Mailing Address:	Fax:
	E-Mail:
	Website:
Lawyer:	Telephone:
Name:	Cellular:
Mailing Address:	Fax:
	E-Mail:
	Website:
Auditor:	Telephone:
Name:	Cellular:
Mailing Address:	Fax:
	E-Mail:
	Website:

	From Legal and			
	Ethical Duties of			
	Directors of Not-			
for-Profit	Organizations:			
Organizir	ng Your Corporate			
Documents, by Lois				
Gander (2009), p.10-13.				

See template in Appendix I

Date Updated:		by:	
•	Day / Month / Year	•	Name

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Board Members

Name:	
Position:	Telephone:
Appointment date:	Cell phone:
Mailing address:	Fax:
	E-Mail:
	Birth date:
Name:	·
Position:	Telephone:
Appointment date:	Cell phone:
Mailing address:	Fax:
	E-Mail:
	Birth date:
Name:	
Position:	Telephone:
Appointment date:	Cell phone:
Mailing address:	Fax:
	E-Mail:
	Birth date:
Name:	
Position:	Telephone:
Appointment date:	Cell phone:
Mailing address:	Fax:
	E-Mail:
	Birth date:



Date Updated:		by:	
•	Day / Month / Year	_ •	Name

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Committee Members

Name of committee _

Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:



Date Updated:		by:	
·	Day / Month / Year		Name

3	Key Contact Calendar Directions	Sample Calendar	More Information	Your Documents
---	---------------------------------	--------------------	---------------------	-------------------





Staff

Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	·
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:
Name:	,
Position:	Telephone:
Mailing address:	Cell phone:
	Fax:
	E-Mail:



Date Updated:

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Other Key Contacts

Company Name: Position: Mailing address: Comments:	Telephone: Cell phone: Fax: E-Mail: Web:
Mailing address:	Fax: E-Mail:
	E-Mail:
Comments:	
Comments:	Web:
Name:	
Company Name:	Telephone:
Position:	Cell phone:
Mailing address:	Fax:
	E-Mail:
Comments:	Web:
Name:	
Company Name:	Telephone:
Position:	Cell phone:
Mailing address:	Fax:
	E-Mail:
Comments:	Web:
Name:	
Company Name:	Telephone:
Position:	Cell phone:
Mailing address:	Fax:
	E-Mail:
Comments:	Web:

See template in Appendix B.



Date Updated:

by: _

Name

Registration Numbers

Key Contact Information

Calendar Directions Sample Calendar

More Information



2.3 Directions on Completing General Administrative Calendar

A key responsibility of a board member is to ensure that your organization fulfills its commitments on time.

Commitments may be divided into two categories:

- Externally imposed commitments
- Internally imposed commitments

Externally imposed commitments or deadlines may be imposed on your organization by statutes and regulations. For example, deadlines for filing annual tax returns are prescribed by the Saskatchewan Non-profit Corporations Act, and the federal Income Tax Act.

Internally imposed commitments may be imposed by your organization's policies or agreements with funders, staff, or other entities with which you deal, for example, reporting deadlines under grant agreements or renewal deadlines for leases.

If you maintain an organizational calendar regularly, you can keep on top of all of your organization's commitments and deadlines.



Limit the calendar content to official board business in order to reduce confusion for key business dealings. If your organization has few or no employees, however, you may wish to use it for recording all important recurring dates.

A calendar should reflect your organization's very own fiscal year; other organizations' calendars will likely be different than yours. Review the example calendar, at the end of this section, which illustrates different fiscal year commitments.







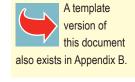
What items should be included in an organizational calendar?

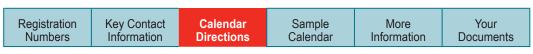
- Deadlines for filing annual provincial return (e.g. under the Non-profits Corporations Act), or federal return
- Deadlines for filing annual charitable returns
- Notice of Annual General Meeting (AGM)
- Reminder to review governing statute yearly before AGM
- Date of AGM
- Reminder to update board members' contact info after AGM
- If bylaw amendments have been made, a reminder to file amendments with federal authority (depending on your charity), and the CRA
- Reminder to review policies yearly at the first board meeting after AGM
- Notice of special meetings
- Contract commitments
- Annual review of Executive Director
- Deadlines related to grant and/or funding agreements
- Renewal dates for lease and/or rental agreements
- Deadlines or renewal dates for insurance



Check your organizational calendar at least monthly and at all board meetings to ensure you are meeting your commitments.

Use the sample calendar and the blank template provided on the following pages to make an organizational calendar for your charity. Or, create your own custom calendar. However you produce a calendar, file a copy in the folder at the end of this section.









Sample general administrative calendar

Fiscal year-end: December 31

Note: The timing for each of the following activities is relative to the timing of the beginning of the fiscal year.

Note: The bylaws should be reviewed for timing specific things. For example, timeframes for nominations for board positions; voting by proxy.



Adapted from Legal and Ethical Duties of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents, by Lois Gander (2009), p.8.





<i>Important</i>	Ad	min	istr	ative	In	fo
important	$_{\perp}$ $_{\perp}$	112010	$\iota \iota \iota \iota \iota$	uiii	1/1/	10

General administrative calendar for:		XYZ Society
		[name of charity]
Fiscal vear-end:	December 31	

Date	Task	Year	Done	Person responsible
January 1	(Fiscal year begins - this is the charity's "Anniversary Month")	2009		
		2010		
		2011		
		2012		
January 31	Suggested: Arrange for review or audit of the books	2009	V	J. Brown (treasurer)
		2010		
		2011		
		2012		
February: last	Essential: Deadline to issue T4 slips to employees and file T4 return Tip: must be signed by signing authorities	2009	V	S. White (secretary)
Friday of month		2010		
		2011		
		2012		
February 28	Suggested: Finish issuing receipts to donors for previous year (so that donors may claim deduction on their tax return)	2009	V	J. Brown (treasurer)
		2010		
		2011		
		2012		
February 28	Suggested: Review of government-funded project commitments (deliverables and finances)	2009	V	D. Green (chair)
		2010		
		2011		
		2012		
March 31	Essential: Deadline to file annual return (provincial or federal)	2009	V	S. White (secretary)
	Hint: must be signed by signing authority	2010		
	This make so orginal by orgining dunionly	2011		
		2012		

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Date	Task	Year	Done	Person responsible
March 31	Suggested: Deadline to prepare for election, if applicable this year	2009	V	D. Green (chair)
		2010		
		2011		
		2012		
April 15	Essential: Deadline to send notice of AGM (that is, 15 days prior)	2009	V	S. White (secretary)
	Hint: Notify regarding any special resolutions	2010		
		2011		
		2012		
April 30	Suggested: Ensure financial statements have been prepared and T3010 (annual	2009	V	J. Brown (treasurer)
	charitable return) is being worked on	2010		
	Tip: Put time and effort into the 'Ongoing Programs' and 'New Programs' sections of the form. this info will be posted online, so treat this section like an ad for what your	2011		
	charity does	2012		
April 30	Essential: Deadline to hold AGM, that is, 4 months after fiscal year-end	2009		D. Green (chair)
		2010		
		2011		
		2012		
May,	Suggested Board orientation	2009	V	D. Green (chair)
mid-month		2010		
		2011		
		2012		
May,	Suggested: First full board meeting	2009	V	D. Green (chair)
mid-month	Hint: Confirm or establish signing authorities	2010		
		2011		
		2012		
May 31	Suggested: Have Board or professional advisors review a draft of the T3010	2009	V	J. Brown (treasurer)
		2010		
		2011		
		2012		

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Date	Task	Year	Done	Person responsible
June 30	Essential: Deadline to file T3010	2009	V	S. White (secretary)
	Hint: Must be signed by signing authorities	2010		
		2011		
		2012		
July		2009		
		2010		
		2011		
		2012		
August 31	Suggested: Confirm that you rorganization's T3010 info is correct on the CRA	2009	V	S. White (secretary)
	website (www.cra-arc.gc.ca/tx/chrts/menu-eng.html)	2010		
		2011		
		2012		
September 30	Suggested: Preparation of annual budget	2009	V	All board
	Typically, this is done by the Chair, Treasurer and Secretary if there is no Executive Director	2010		
		2011		
		2012		
October 31	Suggested: Review of bylaws	2009	V	All board
		2010		
		2011		
		2012		
November 30	Suggested: Review of all administrative agreements, including • review of rental lease • review of insurance • review of contract commitments	2009	V	D. Green (chair)
		2010		
		2011		
		2012		
December 31	Suggested: Executive Director's annual performance appraisal (Chair and Committee)	2009	V	D. Green (chair)
		2010		
	(Fiscal year-end)	2011		
		2012		

Registration	Key Contact	Calendar	Sample	More	Your
Numbers	Information	Directions	Calendar	Information	Documents





Blank Calendar

General administrative calendar for:		
	[name of charity]	
Fiscal year-end:		See template in Appendix B.

Date	Task	Year	Done	Person responsible





2.4 Where to Find More Information on Important Administrative

Canada Revenue Agency, Charities Directorate

www.cra-arc.gc.ca/tx/chrts/menu-eng.html

CRA Publications

Guide – GST/HST Information for Charities (2008) www.cra-arc.gc.ca/E/pub/gp/rc4082

Employers' Guide – Filing the T4 Slip and Summary (2009) www.cra-arc.gc.ca/E/pub/tg/rc4120

Saskatchewan Corporations Branch

Phone: 306-787-2962

Website: www.justice.gov.sk.ca/corporations

Legal and Ethical Duties of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents (2009). Lois Gander. The Muttart Foundation.

www.muttart.org/sites/default/files/downloads/publications/legal_and_ethical_1_ organizing.pdf



2.5 A Place to File Your Organization's Documents

- Registration numbers
- Key contact info
- Organizational calendar

You are not legally required to file this information here, but it is a very good idea to do so!

