

Governing Documents: Minutes



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Governing Documents: Minutes

5.1 Why are Minutes Important to Charities?



Key info

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

- in either English or French
- at a Canadian address it has on file with 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, such as copies of minutes of meetings

The CRA includes a long list of items in its definition of “books and records”, including **board and staff meetings minutes**.

What this means for you

You must keep a copy of your minutes in a safe and easily accessible place. Information follows on how to keep good minutes in general, and here in your Office in a Box.

It also makes good sense to keep your annual reports together with the minutes from your annual general meetings.



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



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

The usual books and records held and maintained by registered charities include

- board and staff meeting minutes
- annual reports
- annual general meeting minutes
- minutes from other special meetings of members

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 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.

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.



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



5.2 Overview of Minutes

The purpose of minute is to:

- provide a permanent record of the proceeding of a meeting
- keep track of progress
- inform absent members
- help in the orientation of new members to the organization
- provide a useful guide for evaluating an organization's work

Minutes are considered a “governing document” because they have a formal, legal purpose: to be the official record of a meeting, to specify what was done and what was decided.



It is the secretary's responsibility to record all minutes during board and general meetings.



From <http://culture.alberta.ca/bdp/bulletins/Meetingsthatwork09-print.pdf>



Refer to section 10 for more info on responsibilities of key board positions.

Minutes:

- show the reasoning behind your decisions
- record discussions and decisions regarding policy and programming at meetings
- show how your activities support your objects.

What is in the bylaws about meetings?



From time to time it's a good strategy to check the section in your bylaws that deals with meetings. This allows you, as an organization, to stay grounded in your founding constitution. As well, a regular review means that you can keep on top of any changes that are needed.



From <http://culture.alberta.ca/bdp/bulletins/Meetingsthatwork09-print.pdf>



Refer to section 3.2 for more info on bylaws.

Minutes need to be recorded and kept for:

- directors' meetings
- annual general meetings
- members' meetings
- board committees
- staff meetings

Annual general meetings (AGM)

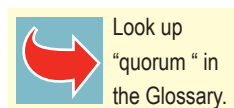
■ Annual report

An annual report needs to be created for your AGM every year, which will inform members of the organization's accomplishments, its financial standing, and plans for future directions. File a copy of the annual report in this section along with the minutes of the AGM. Note that the annual report contains a financial report; keep that financial report together with the annual report here, and refer to Section 7 for all other info on financial documents.

■ Quorum and member registry

You will need to have a list of your members handy at your AGM, particularly to know if you have reached quorum or not!

File the list of members in Section 10.



There are two kinds of information contained in minutes:

- information the meeting received, and
- decisions which the meeting took.

The first kind of minutes indicates what happened and the second records a resolution of what was decided. Most minutes of a meeting are a combination of the two types.

An example of what happened is the narrative minute which states: "the financial statements for the previous six months were received from the Treasurer and a report given. The financial statements received are attached as Schedule I to these minutes".

On the other hand, minutes of resolutions can take a number of forms:

1. *Moved by Maria and seconded by Kareem THAT:*
2. *It was duly moved and seconded THAT:*
3. *It was resolved THAT:*

Whether there is a need to provide the names of the mover and second is determined by the bylaws or the rules of order adopted by the meeting. If the bylaws or rules require them, then those forms of resolution are correct; otherwise, a simple statement of the resolution is correct. The point is that the resolution records the decision taken by the meeting, usually after a vote on a motion.

Note: for more informal meetings that do not relate to information in the bylaws, such as staff and committee meetings, you do not need to worry about resolutions!



Importance of Minutes	Overview of Minutes	More Information	Your Minutes
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Examples showing the importance of minutes

From a fundraising committee perspective

Fundraising initiatives have to be documented. Records should include minutes of planning meetings and written contracts, and show that the charity applied sound risk management practices as explained in the fundraising guidelines.

From a board meeting perspective

Decisions of the board have to be documented. Approval of contracts, along with discussion and motions, will show that the organization is operating in accordance with its objects.



From www.charitycentral.ca/site/?q=node/564



Refer to section 4.3 for more info on Objects.

Checklist: Basic items to record in minutes

(The order will vary depending on the needs of the organization)

1. The date, time, and place of the meeting;
2. the name of the person in the chair and any changes in the chair;
3. the number of members present and where practical (especially for board meetings) their names;
4. a statement that at the outset of the meeting the quorum was present and a statement, based on fact, that the quorum was maintained throughout the meeting;
5. all rulings made by the chair and the nature and result of any appeals that arise from those rulings;
6. all motions properly moved, including the name of the mover and seconder, if required;
7. the list of all reports and documents introduced during the meeting, with copies of these reports attached to the official copy of the minutes;
8. a summary of significant points raised during the debate of motions, but not verbatim account of speeches;
9. any commitments made by the officers or any other persons present at the meeting;
10. the time of adjournment; and
11. the signature of the meeting Secretary.



From www.law-nonprofit.org/25-2nfp.htm



In common law, minutes are evidence, even if unsigned.



Writing minutes for your organization

Writing minutes for your meetings is a key action in fulfilling the legal requirements for a charity or non-profit organization. This means that your minutes must be recorded well and maintained for as long as your charity is registered. If the charity is revoked, minutes must be retained for two years after the revocation date.

Minutes of any organization's meetings are important documents to maintain as they:

- are the records of the proceedings of any meeting
- explain what actually happened at the meeting
- capture the actions of the organization in fulfillment of legal duties
- illustrate how decisions were made and who is responsible for the actions
- assist new members to understand the organization; this is especially helpful if the organization has a high member turnover rate
- can be used as an evaluation tool of the work of the organization.

Recording the Minutes

The Secretary is responsible for taking the minutes. The Board determines the degree of transparency of organizational information that will be followed. There are decisions to be made pertaining to the minutes both before and after a meeting.

Before the meeting, the Secretary will:

- Determine the method by which the minutes will be recorded. Written minutes remain the most common method. However, methods that record minutes electronically using computer technology or recording devices are increasing in usage.

Note: If using electronic methods, ensure that you have policies in place that ensure that all information is kept private and is not altered or changed. This is especially important if home computers are used. Meetings may be taped, then minutes transcribed at a later date. Ensure that you have a policy that lists for how long tapes are to be retained, who has access and that tapes cannot be altered.



Adapted
from Record

Keeping for Non-Profit
Organizations (Factsheet).
[www.omafra.gov.on.ca/
english/rural/facts/08-059.
pdf](http://www.omafra.gov.on.ca/english/rural/facts/08-059.pdf)

Importance of Minutes	Overview of Minutes	More Information	Your Minutes
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During the meeting, all members must be seen and heard by the Secretary in order to keep accurate records. The Secretary is responsible for:

- recording attendance
- numbering agenda items so that the minutes identify the item number and the agenda can then be attached to the minutes and filed together
- recording as much detail as determined by the Board to ensure due diligence. Any summary of information should be factual, and not the opinion of the Secretary
- recording the names of persons who moved and seconded motions as determined by the organization's policy. Your organization may or may not wish to record specific names for a variety of reasons.
- recording votes and lists of voters, as determined by your organization, reduces member liability. A recorded vote may be used at any time throughout a meeting.
- articulating all motions and decisions and recording if decisions were unanimous
- ensuring a clear statement of motions which is important for lengthy motions. You may consider maintaining a motion sheet.

Example of a Motion Sheet

Moved by _____

Seconded by _____

That _____

After the meeting, the Secretary will:

- prepare final draft of minutes as soon as possible after meeting
- ensure that Chairperson reviews draft for accuracy
- distribute final version no later than one week after meeting. Members will be reminded of their commitments.

At subsequent meetings, the Secretary will:

- present minutes for approval. Corrections to minutes only can be made. No debate on content is allowed and the motion to accept the minutes must receive a majority vote.
- add a statement to current meeting that the minutes of past meeting were approved or approved as corrected
- correct minutes of older meetings by presenting and passing a motion and the correction becomes a part of the permanent record. This must be carried out by a motion and approval process.
- Access to past minutes encourages organization transparency. Depending upon your organization's policies, it may not be necessary for the Secretary and Chairperson to sign their approval of the minutes.



In Camera Session (Also called Executive or Closed Door Sessions)

A special type of meeting that:

- Is confidential and restricted to the Board of Directors and other involved participants
- Focuses on issues requiring private discussion, on topics such as human resources, payroll issues, or buying and selling property

Frequency is dependent on the size and complexity of the organization

Minutes for these sessions:

- Are confidential and brief
- Are taken to ensure that all board members, including those not in attendance, are fully informed of any decisions
- After the session, any major decisions are entered into the regular minutes with follow-up action denoted.

Sample agenda

ANYWHERE SOCIETY DIRECTOR'S MEETING January 11, 20xx - 8:00 p.m. Anywhere Community Centre	
AGENDA	
1. Welcome	
2. Minutes of last meeting	
3. Old Business.	3.1 - Proposal re: date change of spring fair
4. New business.	4.1 - Delegates to Directors' workshop
	4.2 - Report from Promotions committee
	4.3 -
5. Future agenda	
6. Date of next meeting	
7. Adjourn - 10:30 p.m.	



From <http://culture.alberta.ca/bdp/bulletins/Meetingsthatwork09-print.pdf>

Samples from handout: *Meetings Don't Just Happen* by N. Geleynse and R. Black, Edmonton Parks and Recreation, Rural Organizations and Services Branch. Publication date unknown.



See template in Appendix B. (Resources).

Importance of Minutes	Overview of Minutes	More Information	Your Minutes
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Sample minutes

Meeting of the Anywhere Society Directors' Meeting

January 11, 20XX, 8:00 p.m. Anywhere Community Centre

1. The meeting was called to order by Chairperson, Mr.A. who welcomed all those present.
 - a.) Directors Present – list names here
 - b.) Directors Absent – list names here
 - c.) Quorum was present and was maintained throughout the meeting.
2. Minutes of December 6th , 20XX meeting were read, corrected and accepted.
3. Old Business
 - 3.1 MOTION: Mrs. C/Mr D. that date of the annual spring fair be changed to occur every Victoria Day weekend. Discussion.
DEFEATED
4. New Business
 - 4.1 MOTION: Mr. E/Mr. F that Anywhere Society send three delegates to the Roles and Responsibility of Society Directors Workshop. (Andrea would you put a date here for the workshop?)
CARRIED
 - 4.2 Promotions committee reported that.....
 - 4.3
5. Future Agenda
 - a.) Finalize plans for spring fair
 - b.) Sponsorship of local clubs
 - c.) Report from toy show committee
6. Next meeting – February 18, 20XX, 8:00 p.m. Anywhere Community Centre
7. Meeting adjourned at 10:15 p.m.

Chairperson _____

Secretary _____



See template
in Appendix B.
(Resources).



From [http://
culture.alberta.
ca/bdp/bulletins/
Meetingsthatwork09-print.pdf](http://culture.alberta.ca/bdp/bulletins/Meetingsthatwork09-print.pdf)



“Old Business”
is sometimes
called
“Business Arising”
instead.

Tips for keeping your minutes in order

From time to time at board meetings, there will be motions to make changes to policies. When the board approves policy, this should be recorded in the board minutes, publicized as appropriate, and the policy integrated into the policy manual.

If there is enough room, keep at least two years' worth of minutes in your Office in a Box.

If there is not enough room for all the minutes:


- keep the older set of minutes safe in another file location
- keep a brief record in your Office in a Box of the dates you are keeping elsewhere, and
- write down their location so you can locate them easily in the future.

If there is not enough room in your Office in a Box, after every annual general meeting (AGM), remove the oldest minutes to make room for the next year's. However, before you remove them, note any policy decisions in the Policies and Practices section (Section 6) of your Office in a Box.

Add any key dates to your organizational calendar (Section 2); repeat each year!

Keep minutes together with copies of any reports and additional information that was filed at the meeting.

Even if your minutes are in digital format (for example, on a computer, disk, or server), it is strongly recommended that you keep a hard copy here in your Office in a Box.

 Refer to Section 6 for more information on policies.



Adapted from
*Legal and
Ethical Duties*

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



5.3 Where to Find More Information on Minutes

Board Development Program, Information Bulletin:

Meetings That Work (2009). Alberta Culture and Community Spirit.

<http://culture.alberta.ca/bdp/bulletins/Meetingsthatwork09-print.pdf>

Keeping Track of the Details As You Get Down to Business (2000). Laird Hunter.

LawNow: 25 (no. 2).

www.law-nonprofit.org/25-2nfp.htm

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

Procedures for Meetings: Factsheet (November 1996). Chuck Bokor. Ontario Ministry of Agriculture, Foods and Rural Affairs.

www.omafr.gov.on.ca/english/rural/facts/96-009.htm

Record Keeping for Non-Profit Organizations: Factsheet (December 2008). Denise Edwards. Ontario Ministry of Agriculture, Foods and Rural Affairs.

www.omafr.gov.on.ca/english/rural/facts/08-059.pdf

 See Glossary for specific content terms, such as minutes, AGM, and bylaw.

Importance of Minutes	Overview of Minutes	More Information	Your Minutes
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5.4 A Place to File Your Organization's Minutes

- Directors' meetings
- Annual general meetings and annual reports
- Members' meetings
- Board committees
- Staff meetings – *Optional*

Books and Records: Length of Retention

Type of record	Description	Retention period
Records of Meetings	Any record of the minutes of meetings of the directors/ executive	<ul style="list-style-type: none"> • as long as the charity is registered • two years after the date on which the registration of the charity is revoked
	Any record of the minutes of meetings of the members	

(From Charity Central: www.charitycentral.ca/site/docs/FastFacts_BandR_Length_final.pdf)



Minutes do not need to be kept for **all** committee meetings. For **key** committees, such as fundraising and finance committees, there may be merit in documenting the deliberations and process. Keep formal minutes and make formal reports to the board on key decisions