

# The Charities File: On Board Backgrounder

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*"To enhance the awareness and capacity of small and/or rural charities' boards.."*

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## Who we are and our goal:

The Charities File: On Board is a joint project of the Centre for Voluntary Sector Research and Development, the Calgary Chamber of Voluntary Organizations, the Community Services Council Newfoundland and Labrador and the Voluntary Organizations Consortium of British Columbia. Its main goal is to enhance the awareness and capacity of small and/or rural charities' boards to comply with their obligations under the Income Tax Act through information, training, and support to volunteer board members.

## To meet this goal this project has three main objectives:

1. Enhance the awareness of board members of small and rural charities,
2. Increase the capacity of small and/or rural charities to comply with their obligations under the Income Tax Act, and
3. Provide training directly to volunteer board members.

## These objectives will be achieved through:

- A comprehensive communications campaign utilizing regular quarterly newsletters, the issuance of media releases and related activities to generate earned regional and local community coverage, and developing content to disseminate to collaborating organizations to be included in their newsletters and issued on their website.
- The development of tools, templates, checklists and information resources. These will provide the treasurer, the fundraiser, the board executive and the board members with the information and tools required to better understand their respective roles, to enhance governance and to help ensure compliance.
- The delivery of 75 in-person and distance learning workshops and clinics across Canada.

## Approach

The recent Small and Rural Charities Panel report indicated that “a one size fits all” approach would not work and expressed the need for tailored services. This project will develop information and learning tools that are customized to appeal to specific board members. These strategies will include:

## Treasurer’s Chest

This strategy focuses on the treasurer’s role in developing and monitoring the budget, preparing financial reports, overseeing financial record keeping, and preparing reports and motions for meetings of the board of directors and annual general meetings. The templates, tools, information, and resources we design will support these functions, as they relate to regulatory compliance of small and rural charities. Whether the treasurer is doing these tasks alone, in collaboration with others, or simply reviewing the work done by paid employees, the Treasurer’s Chest will support this vital role.

## Fundraiser’s Receipt Book

How do you determine the tax receipt amount for a fund raising dinner? What are the limits for providing recognition gifts to donors? Many chairs of fund raising committees, events, or campaigns are overwhelmed with the logistics of organizing their events and answering these and related questions. The Fund Raisers Receipt Book will contain tips, check-lists, key definitions, and formulas as they relate to fund raising and receipting with respect to the compliance of small and rural charities. This package will also include a variety of resources in order to satisfy Canada Revenue Agency’s new fund raising guidelines, once they are finalized.

## Agenda Gems

Depending upon the organization’s fiscal period and activity cycle, there are seasonal items that need to be on the agenda of the board of directors, planning sessions, annual meetings, or retreats that relate to regulatory compliance or board development. Some of these items may be contained within the treasurer’s report while others are more general in nature. For example, ensuring that new programs or directions still fit within the organizations original objects from which their chartable status was determined. The Agenda Gems will be specifically designed for board presidents and executive directors.

## The Shoe Box

Many records, governing documents, and organizational histories need to be passed on to new leadership when there is a change in governance volunteers, locations, or paid staff, who are responsible for maintaining these files. Keeping track of these documents, particularly in small and rural charities that are all-volunteer run and do not have physical locations was identified as a significant challenge to regulatory compliance. The Shoe Box will contain a check-list of these key organizational documents and records with protocols, procedures, and successful practices towards regulatory compliance.