

Books and Records: Governing Documents

Types of Governing Documents (Slide 1)

Governing documents include:

- ❖ incorporating documents such as certificate of incorporation
- ❖ constitution
- ❖ trust document
- ❖ notification of registration
- ❖ bylaws
- ❖ records of the meetings of directors / trustees/ executives
- ❖ records of meetings of members

Notice (Slide 2)

Information in this module is provided for general educational purposes and not as legal or accounting advice. Consult a lawyer or accountant for professional advice.

Information is accurate as of May, 2009.

For changes after this date, consult Canada Revenue Agency.