

Overview



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Welcome to Office in a Box!

1.1 What is Office in a Box?

- Office in a Box assists small and rural charities in improving voluntary compliance with the CRA's requirements. These charities are aided in more accurately and easily complying with the *Income Tax Act's* requirements to maintain adequate books and records.
- Office in a Box is a system designed to help organize and archive a charity's important information.
- The Box is an educational tool. It will act as a teacher in training small and rural charities to better understand the workings of their organization.
- Created as part of Charity Central Essentials at the Legal Resource Centre of Alberta, Office in a Box was produced with contribution funding from the Canada Revenue Agency (CRA).
- Office in a Box contents:
 - Section 1 Office in a Box – Overview
 - Section 2 Important Administrative Info, including:
 - Registration Numbers
 - Key Contact Information
 - General Administrative Calendar
 - Section 3 Governing Documents - Constitution, including:
 - Certificate of Incorporation, or Letters Patent
 - Application for Incorporation, or Memorandum of Association
 - Bylaws, or Articles of Association
 - Governing Statute
 - Section 4 Governing Documents – Charitable Status, including:
 - Notification of Registration
 - Objects
 - Section 5 Minutes of...
 - Director's Meetings
 - Annual General Meetings
 - Member's Meetings
 - Board Committees
 - Staff Meetings

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- Section 6 Policies and Procedures
- Section 7 Financial Documents
- Section 8 Annual Charitable Returns
Provincial or Federal Annual Returns
- Section 9 Official Tax Receipts
- Section 10 Operational Info
- Resources
 - Glossary
 - Appendix A:
 - References
 - Booklet of Frequently Asked Questions
 - A Guide to Searching Government Registries
 - Canada Revenue Agency Information Circular, “Books and Records Retention/Destruction” - IC78-10R5
 - Appendix B:
 - Templates

1.2 Why Should You Use Office in a Box?

- Most charities registered in Canada abide by the tax laws. When non-compliance is suspected, however, based on public complaints or the information provided on annual information returns, the CRA will take actions. One of these actions may include an audit. Every year, the CRA audits hundreds of charities, and as a result, it must revoke the charitable status of a significant number of organizations for serious infractions of the law. Each year, many more charities also lose their charitable status for failure to file their annual return.
- Office in a Box can help you to keep your charity’s information in good order, so that you are less likely to make mistakes or omissions, or fail to file.
- If your charity were audited, Office in a Box could help organize your documents in preparation for the CRA.

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1.3 What are the Outcomes of Using Office in a Box?

- In small and rural charities, Office in a Box substitutes for ongoing resources and staff who are fully acquainted with the compliance requirements of the CRA.
- Office in a Box contains listings of key information in a portable information storehouse that can easily be transferred to new staff or volunteers who are responsible for maintaining your organization’s accurate records and books.
- All of your charity’s key legal documentation can be filed in this box, which allows easy and complete access to your relevant information.

1.4 What Information is in Office in a Box?

Office in a Box:

- lists resources, forms, and contacts that you need at hand in order to complete all required forms accurately for the CRA.
- points to pertinent resources and information about small and rural charitable organizations; this information will assist you in maintaining key books and records relating to your charitable status. Annual filing of certain specified data and documents, drawn from the charity’s books and records, is required by the CRA under the *Income Tax Act*.
- includes information on and samples of what your organization must retain in order to operate in a compliant manner.
- holds a place for key legal documentation including certificate of incorporation, organizational by-laws, legislation under which your organization was incorporated, and policies of your organization.
- accommodates other important documents and information that should be centrally located for quick and easy access.
- houses a collection of templates to help your organization carry out its activities more easily.



From *Organizing Your Corporate Documents*, by

Lois Gander (2010)

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1.5 Who is Responsible for Creating and Maintaining Office in a Box?

- As a Board director, you are responsible for ensuring that your duties are performed with diligence and that your Board is exercising its powers legally. You also have to ensure that staff and volunteers are acting in accordance with all legal and organizational requirements.
- One person in your organization should be designated to assemble and maintain the documents in Office in a Box. For example, you may choose to delegate the Secretary of the Board as this person. The Secretary could then take the entire Office in a Box, or suitable portion, to each meeting to be sure that required documentation is easily accessible.
- If your organization has an executive director, you may wish to appoint him or her to maintain Office in a Box.
- Each Board member needs to be aware of all the contents of Office in a Box. Time should be taken to orient the members to the content and its uses. Important and key legal documentation that governs your organization is housed in Office in a Box.



Adapted from *Legal and Ethical Duties*

of Directors of Not-for-Profit Organizations: Organizing Your Corporate Documents, by Lois Gander (2009), p.5

For the purposes of the Office in a Box, “board” and “director” refers to the governing body of the organization, and the individuals who serve on this body. As well as “director”, an individual can be called a “trustee”, “like official”, or “governor”.

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1.6 How Do You Use Office in a Box?

- Each section of Office in a Box contains information you need to be familiar with in order for your charitable organization to comply with the *Income Tax Act*.
- You will see the following categories in most of the sections:
 - Topic Overview – What information is in this section?
 - Topic Content – What do you need to know? Information relating to section topics, such as descriptions, checklists, and tips.
 - Samples and templates of the related forms and documents.
 - Where to find more information.
 - A folder where you can file your organization's documents.
- Navigation: To see where you are in each of the sections, refer to the bar along the bottom of the page.
- Icons: A set of icons further assist your navigation throughout the box, and draw your attention to particularly important information. The icons include:



Alerts you to key info. Often this will tell you **why** a type of document is important for your charity to retain carefully.



Draws your attention to the Contents of the section.



Alerts you to look in the Glossary for more info on a term.



Helps you to understand a bit more about an item.



Suggests a helpful tip or practice.



Refers you to a different section in the box that contains related info.



Gives you a reference for materials not created by Charity Central Essentials.

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1.7 How Do You Make Sure Office in a Box is Up to Date?

- From time to time, the Legal Resource Centre may update the materials and links as needed. We encourage you to visit the website to check for any downloadable updates. Go online to www.charitycentral.ca/updates
- We provide links to other sites for your convenience. We do not endorse these sites and they are not under the authority of Charity Central Essentials or the Legal Resource Centre. We are not responsible for the information these linked sites provide or for the use you make of them. We are not responsible for others' website addresses that may change or become outdated.
- **You** are responsible for ensuring the materials in your Office in a Box are up to date. The person you have named to create and maintain the box should check regularly for updates (see 1.5).
- Keep track of who has responsibility for Office in a Box by recording the Box-holder's name, contact information, and dates of responsibility. Consider affixing this information to the inside lid of the Box, like a check-out card on a library book. Current Box-holders will then be able to contact former Box-holders if it is unclear as to when the Box was last updated.
- Archiving: If your Office in a Box starts getting too full, take out one or two years-worth of filed information, and retain it carefully elsewhere. Write down the names and dates of the items you have removed from the Box, and their new location. File this record in the appropriate folder of your Office in a Box. You may wish to create an entry in the general administrative calendar (section 2.3) to remind you to check each year if more files need to be archived.

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1.8 Where Can You Find More Information?

- A complete list of references and other resources appears in the “Resource” section at the back of Office in a Box.
- Each section has a “where to find” list of resources for its topic.
- In any section, if you are not sure of the meaning of a term, refer to the Glossary at the back of the box.
- Should you require additional information on topics related to compliance requirements of the CRA, you can access:

Charity Central

- Charity Central website: www.charitycentral.ca
- Charity Central helpline: 1-888-587-4438 in Alberta only
- Charity Central email: info@charitycentral.ca

Canada Revenue Agency

- Canada Revenue Agency - Charities Client Assistance: 1-800-267-2384
- Canada Revenue Agency website – Charities and Giving:
www.cra-arc.gc.ca/chrts-gvng/chrts/menu-eng.html
- The CRA’s Charities and Giving website’s alphabetical index of topics:
www.cra-arc.gc.ca/chrts-gvng/chrts/menu-eng.html

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1.9 Disclaimer

Registered Charities can vary in makeup, their objectives, and their methods of operation. The information provided by Office in a Box is written generally and may not exactly fit the needs of your organization. It is meant to be a *starting* point for you to deal with some of the issues which face many registered charities.

No Legal Advice

The information provided in Office in a Box is provided as general background only. It is not legal or accounting advice. It does not replace such advice. If you have a legal or accounting problem, you should consult a lawyer or accounting professional.

No Warranty

Your use of the information in the Office in a Box is your responsibility and is at your own risk. Although we strive to maintain the currency and accuracy of the information in these materials, it is provided ‘as is’, without warranty of any kind. The information contained in the Office in a Box, including references to federal legislative materials and tax rule interpretations, was correct at the time it was published. Be aware that there may have been subsequent changes which make the information outdated at the time you are accessing it.

The information mostly deals with federal law, as outlined in, and in relation to, the *Income Tax Act*. See other sources for additional requirements of your province and local municipality.

Charity Central (CC), Charity Central Essentials (CCE), and the Legal Resource Centre of Alberta (LRC) will not be responsible for any loss arising from reliance on, or action taken (or not taken) as a result of, this information. Further, CC, CCE, and the LRC are not responsible for any loss arising from computer viruses or other harmful components on the CC website nor on the server it makes available.

No Endorsement

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1.10 Statement of Copyright

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Canada

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Office in a Box is available for download at www.charitycentral.ca

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