

Appendix A

References

Key Sources

Canada Revenue Agency, Charities Directorate

www.cra-arc.gc.ca/chrts-gvng/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

Charity Central

www.charitycentral.ca

Includes detailed FAQs on **Receipting** (The basics; Determining the eligible amount on official donation receipts; Receipts for specific gifts; Enduring property; Disbursement quota); **Books and Records** (The basics; Format and copies; Location and retention; Adequate books and records; Related issues); **Fundraising** (Fundraising Activities; Illegal and Prohibited Activities; Cost of Fundraising; Personal Information and Privacy; Fundraising in Alberta); and **Registered Charities** (general information).

Charity Law Information Program (CLIP)

www.capacitybuilders.ca/clip

Includes materials from workshops on many topics pertaining to maintaining charitable status, particularly in the area of foreign activities

The Charities File: On Board

<http://thecharitiesfile.ca>

Includes FAQs about the T3010 form and “Best Practices for Maintaining your Charitable Status” training modules and workbook

Imagine Canada, Charity Tax Tools

<http://charitytax.imaginecanada.ca>

Includes online resources regarding receipting, maintaining books and records, and improving financial reporting



Legal Information Society of Nova Scotia

www.legalinfo.org

Includes annotated T3010B form

Board Development Program materials (Government of Alberta)

Information Bulletins on 16 topics including:

- *Understanding Financial Statements*
- *Financial Responsibilities of Not-For-Profit Boards*
- *Roles and Responsibilities for Not-For-Profit Boards*
- *The Board's Role in Fund Development*
- *Meetings that Work*

How to access: download for free from website at <http://culture.alberta.ca/bdp/bulletins.aspx> or receive a free hard copy set of these information bulletins by phoning the Board Development Program at 780-427-2001 or emailing to bdp@gov.ab.ca

The **Workbook Series**, produced in co-operation with The Muttart Foundation, which includes five titles:

- *Developing Job Descriptions for Board Members of Nonprofit Organizations*
- *Drafting and Revising Bylaws*
- *BOARD BUILDING: Recruiting and Developing Effective Board Members for Not-for-Profit Organizations*
- *Hiring and Performance Appraisal of the Executive Director*
- *Financial Responsibilities of Not-for-Profit Boards*

How to access: download for free from website at <http://culture.alberta.ca/bdp/workbooks.aspx> or order printed copies for a nominal charge online through [Resource Center for Voluntary Organizations \(www.rcvo.org/\)](http://www.rcvo.org/) or [Volunteer Calgary \(www.volunteercalgary.ab.ca/\)](http://www.volunteercalgary.ab.ca/)

Publications

The Audit Process: A Two Way Street (In press). Betty Thompson. Lo Porter Hetu.

Basic Guide to Non-Profit Financial Management. Carter McNamara. Authenticity Consulting.
www.managementhelp.org/finance/np_fnce/np_fnce.htm

Building an Effective Policy and Procedure Manual: Whitepaper (2006). Colin Braithwaite. First Reference Inc.

Available for purchase; see: www.firstreference.com/purchase_guides.asp

Bylaws and Policies. Institute on Governance.

<http://iog.ca/boardgovernance/html/byl.html>



Community League Resource Guide (April 2009). Edmonton Federation of Community Leagues.

www.efcl.org/Resources/2009ResourceGuide/tabid/185/Default.aspx

Core Operations: Conflict and Complaint Resolution (2007). Dalhousie University Non-Profit Sector Leadership Program.

http://collegeofcontinuinged.dal.ca/Files/NP_Conflict_Resolution_Policy.pdf

Creating an Orientation Manual for Volunteers: A Template for Non-Profit Organizations. (February 2008). Volunteer Centre of Camrose and District.

www.whyvolunteer.ca/links_resources/

Developing a Policy and Procedures Manual (June 2008). Fern Richardson & Stacey Tames. Alberta Agriculture and Rural Development.

[www1.agric.gov.ab.ca/\\$department/deptdocs.nsf/all/rsv9182](http://www1.agric.gov.ab.ca/$department/deptdocs.nsf/all/rsv9182)

Developing Policies and Procedures for Volunteer Organizations: Factsheet (December 2008). Denise Edwards. Ontario Ministry of Agriculture, Foods and Rural Affairs

www.omafra.gov.on.ca/english/rural/facts/08-063.pdf

Employee, Volunteer and Student Orientation and Human Resources Policy and Procedure Manual (February 2006). Volunteer Calgary.

www.volunteeralberta.ab.ca/uploaded_files/documents/262_vc%20hr%20policy%20manual.pdf

Financial Policies and Procedures: Protecting Your Organization's Financial Assets: Factsheet (August 2001). Stuart Budd. Ontario Ministry of Agriculture, Foods and Rural Affairs

www.omafra.gov.on.ca/english/rural/facts/01-047.htm

Fundamentals of Effective Board Involvement (2005). Sherry Ferronato. Mentoring Canada.

www.mentoringcanada.ca/training/Boards

A Guide to Bookkeeping for Non-Profit Organizations (February 1991). Laurinda Lang.

www.omafra.gov.on.ca/english/rural/facts/88-010.htm

Governance Process: Role of the Board (2008). Dalhousie University Non-Profit Sector Leadership Program.

http://collegeofcontinuinged.dal.ca/Files/NP_Role_of_Board08.pdf

Keeping Track of the Details As You Get Down to Business (2000). Laird Hunter. *LawNow*: 25 (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



Legal Risk Management Checklist for Non-for-Profit Organizations (October 2009). Terrance S. Carter and Jacqueline M. Demczur. Carters Professional Corporation.

www.carters.ca/pub/checklst/nonprofit.pdf

Primer for Directors of Not-For-Profit Corporations: Rights, Duties and Practices (2002). Peter Broder & Norah McClintock, Eds. Industry Canada.

www.ic.gc.ca/eic/site/cilp-pdci.nsf/eng/h_cl00688.html

Procedures for Meetings (November 1996). Chuck Bokor.

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

Record Keeping for Non-Profit Organizations (December 2008). Denise Edwards.

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

Sample Governance Policies (2002). Mel Gill. Institute on Governance.

www.iog.ca/publications/sample_policies.pdf

The Secretary's Handbook (4th ed. 2008). Myles McGregor-Lowndes. Centre of Philanthropy and Nonprofit Studies, Queensland University of Technology.

<https://wiki.qut.edu.au/display/CPNS/The+Secretary's+Handbook>

Understanding Your Organization's Financial Statements (November 1997). Katharine Schmidt.

www.omafra.gov.on.ca/english/rural/facts/96-037.htm

Understanding Your Organization's Financial Statements: Factsheet (November 1996). Katharine Schmidt. Ontario Ministry of Agriculture, Foods and Rural Affairs

www.omafra.gov.on.ca/english/rural/facts/96-037.htm

Other Notable Websites for Small and Rural Charities:

Canadian

Charity Village

www.charityvillage.com

Contains comprehensive information for the Canadian non-profit sector, including news, trends, articles, and links to useful resources, learning opportunities, jobs, suppliers and more.

HR Council for the Voluntary and Non-profit Sector

www.hrcouncil.ca

Source of information, tools and research related to human resources in Canada's non-profit sector



Imagine Canada

www.imaginecanada.ca

For the charity and non-profit sector: Delivers research about the sector; shapes public policy; encourages businesses, government and individuals to collaborate and engage with the sector; and delivers tools, resources and networking opportunities directly to nonprofits and charities to build and strengthen the sector.

Nonprofit Library Commons

www.nonprofitscan.ca

An initiative of Imagine Canada, the online database features resources created by and produced for the Canadian charitable and nonprofit sector.

Volunteer Alberta

www.volunteeralberta.ab.ca

Encourages the establishment of Volunteer Centres in Alberta's communities to serve volunteer engaging organizations in a broad range of sectors, including: health, recreation, arts, sports, faith, community development, and social services; provides services that help our members meet the many challenges confronting them

Volunteer Canada

www.volunteer.ca

Provides resources aimed at supporting volunteerism and civic participation in Canada, such as standards for volunteer screening and management, information on trends in the voluntary sector, and links to local volunteer centres.

American

BoardSource

www.boardsource.org

Contains resources aimed at strengthening nonprofit boards of directors

The Management Assistance Program for Nonprofits, Free Toolkit for Boards

www.mapnp.org/library/boards/boards.htm

Contains numerous articles on a wide range of nonprofit board topics, such as board roles and responsibilities, staffing the board, evaluating the board, and ensuring successful committees and meetings

Minnesota Council of Nonprofits

www.mncn.org/pnp_index.htm

Provides standards of excellence for nonprofit organizations, as well as other nonprofit management resources



Federal Government Information

Industry Canada

Corporations Canada
www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/home

Alberta Government Information

Service Alberta

Charitable Organizations section
www.servicealberta.ca/Charitable_Organizations.cfm

Consumer Tipsheet: Charitable Fundraising
www.servicealberta.ca/1011.cfm

Society Bylaws
www.servicealberta.ca/pdf/Forms/REG3028.pdf

Corporate Registry
www.servicealberta.ca/Corporate_Registries.cfm

Obligations and Responsibilities After Incorporation or Registration
www.servicealberta.ca/718.cfm

Alberta Gaming and Liquor Commission

Gaming Information for Charitable Groups
<http://aglc.ca/gain/default.asp>

Legislation

Alberta Societies Act
www.qp.alberta.ca/570.cfm – Click on “Societies Act”

Alberta Companies Act
www.qp.alberta.ca/570.cfm – Click on “Companies Act” or “Companies Act (Comes with changes...)”

Alberta Religious Societies Land Act
www.qp.alberta.ca/570.cfm – Click on “Religious Societies’ Land Act”

Canada Corporations Act
<http://laws.justice.gc.ca/en/C-1.8/index.html>

