



# Conference Treasurer: Role and Responsibilities and Annual Reports

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2021-12-04

# Webinar overview

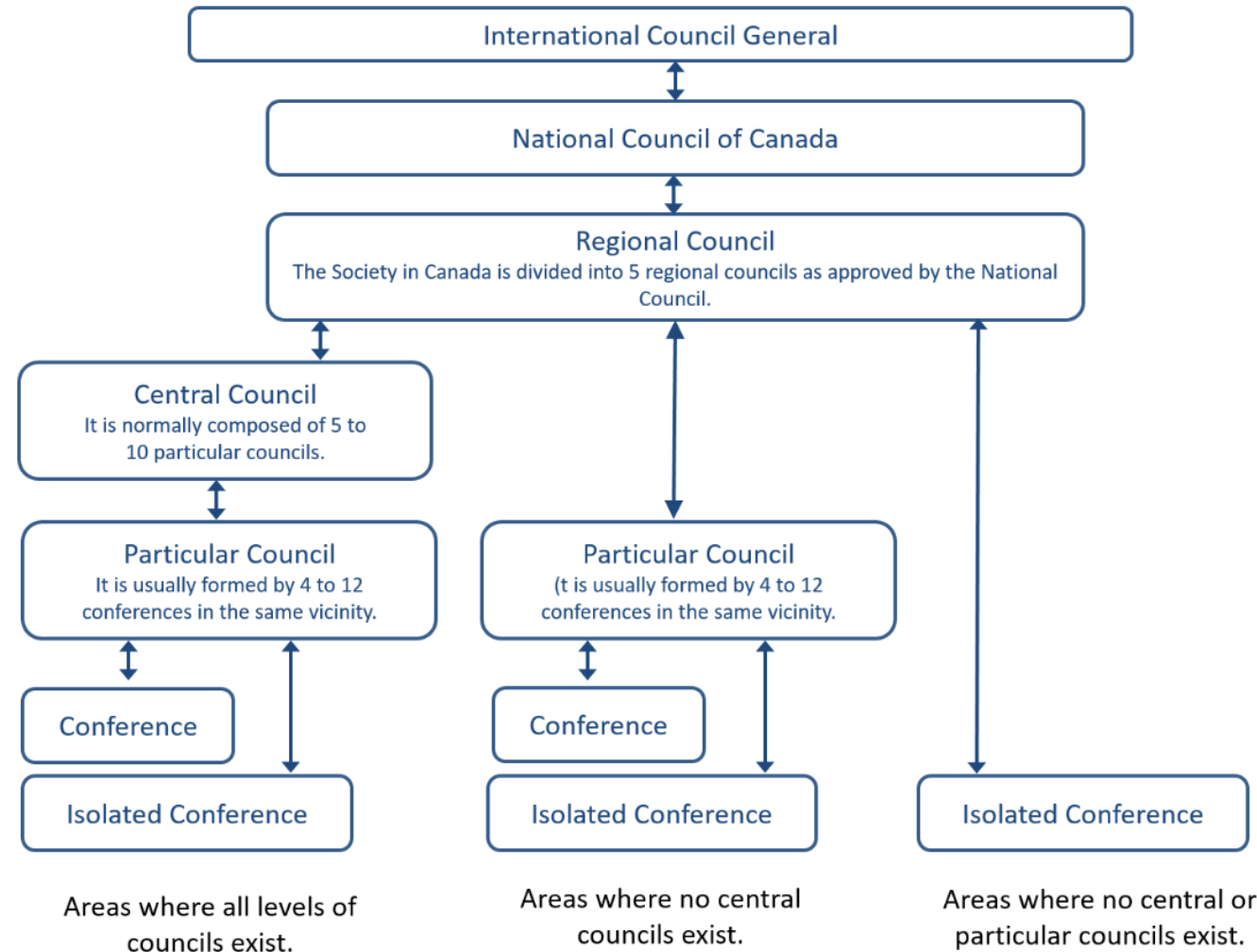


1. Review of Rule 2.6.1.3 *Duties of Treasurer*
2. Planning how to keep your records to simplify annual reporting
3. Examples of how to record various revenues and expenses
4. Completing the SSVP Annual Financial Report (9.3 Section E1)
5. Completing the Revenue Canada Agency T3010

Focus will be on preparation of annual reports for Conferences with revenues less than \$100,000.

Considerations for Particular Councils and additional requirements for annual 9.3E1 and T3010.

# Organizational Chart – Vincentian Family Tree Society of Saint Vincent de Paul in Canada





# Duties of Treasurer and Accountability



## Rule 2.6.1.3 Duties of Treasurer

- Keep accurate, up-to-date, and appropriate records of the funds and securities of the conference, and the financial position of the conference;
- Ensure that funds are deposited, regularly, in the name of the Society of Saint Vincent de Paul conference at the financial institutions chosen by the members of the conference;
- Ensure that invoices and/or statements are obtained before disbursements are paid as required for auditing or review of financial records (To safeguard the good name of the Society, ensure all accounts are paid, as they become due);
- Ensure that all payments are signed by two persons duly authorized by the conference, as noted in the minutes in a 'banking resolution';
- Prepare a budget for the conference (which includes dues for Regional and National Councils);
- Inform members of the conference of the financial position by submitting a written financial statement at every meeting;
- Prepare and present an annual financial report to the members and submit it to the next higher council;
- Prepare and send income tax receipts to donors as appropriate;
- Prepare and submit an annual Canada Revenue Agency Charity Tax Return (e.g. T3010).

*If not already doing it, it is recommended file with CRA electronically; also, it is recommended to transition to digital banking.*

# Conference Record Keeping



NON-INCORPORATED CONFERENCES OR COUNCILS				
DOCUMENTS	TIME KEPT			
	3 years	3 years past the end of the term of that president	6 years	In perpetuity
Aggregation, institution, or twinning forms				X
Membership application forms				X
Canada Revenue Agency: charitable registration forms				X
Minutes of meetings				X
Financial records			X	
Lists of members of the boards of directors				X
General correspondence during the mandate of any president		X		
Case records	X			
Annual reports				X
Proxies during the mandate of any president		X		

Rule and Statutes

3.13 Retention and Archiving of Records





# Financial Management & Fiscal Responsibilities

- The Society shall preserve its good reputation for honesty and responsible stewardship. Therefore, conferences must be good stewards of the Society's finances;
- Funds received from all sources (collections, benefactors, members, higher councils, etc.) are to be used exclusively in the pursuit of the Society's aims and objectives;
- Conferences shall zealously manage and maintain the Society's assets. They shall avoid hoarding money. Unused funds and surpluses accumulated beyond a reasonable reserve fund shall be remitted to the council at the next higher level;
- Conferences should create an annual budget based on the previous years' revenue and expenses that includes a reserve of 3-month revenue;
- The Society must not hold title to any asset just for the purpose of holding such assets; it must use these assets to pursue the Society's mission.

# Treasurer Accountability

## Incorporated or Not Incorporated



### Incorporated

- must comply with the Non Profit and CPA requirements as:
  - Accounting Standards (CPA)
    - i. Adopt the accrual method of accounting
    - ii. Use Restricted/Unrestricted segregation accounting
    - iii. Comply with Bequest reporting requirements reporting, etc.
  - Financial Statement presentations
  - Audit requirements (Non Profit Act)
  - Annual Provincial filing requirements (Non Profit Act)
  - CRA requirements for Charities

### Not incorporated

- Must comply with CRA requirements as a Charity





# Mapping Revenues and Expenses

# SSVP Conference Sample Chart of Accounts

Books and records should be laid out to make the annual reporting as easy as possible;

Set a simple chart of accounts using the account numbers on annual report form;

Use the T3010 numbers as they are also used on the National Annual Financial Report 9.3 E1.

## Balance sheet accounts

- 2030 Bank balance
- 2045 Opening fund balance at beginning of fiscal year
- 2046 Net income (loss) for year
- 2047 Net Assets
- 2048 Total Fund Balances

## SSVP Conference sample chart of accounts

### Income Statement accounts

#### Revenues

- 2001 Donations and Bequest (with receipt)
  - Donations
  - Gift in Kind
  - Gift Cards where donor is known
  - Bequests
- 2002A Funding from SSVP and Registered Charities
  - SSVP Contributions
  - Registered Charities
- 2002B Amount of Passdowns to conferences or councils
- 2003 Donations (without receipts)
  - Anonymous donations
  - Gift Cards from Anonymous Donors
  - poor box and secret collections
  - Donations from Non Registered Charities
- 2004 Government Grants
- 2005 Fundraising (without receipts)
- 2006 Other revenues that don't come from donors

#### Expenses

- 2010 Travel and Vehicles
- 2011 Professional and Consultant fees
- 2012 Other Expenses
  - Advertising and fundraising
  - Bank charges and interest
  - Occupancy Costs
    - Mortgage or rent
    - Utilities
  - Administration
    - Office Supplies
    - Insurance
    - Postage
    - Meeting expenses
    - Annual Reports
  - Member Education
  - Charitable Works
    - Food, including Gift Certificates
    - Clothing
    - Furniture
    - Rent and utilities
    - Transportation
    - Medical
    - Education/Training
    - Other
- 2014 Contributions to upper councils, and other Registered Charities





# What to Record

Remember: only recording cash transactions – both cash coming in and cash going out;

Should not be concerned with accounts receivable, accounts payable or inventory at the conference level. Keep it simple and use cash basis accounting.

Use a separate spreadsheet to account for the receipt and disbursement of every gift card. Always have an ongoing record of gift card inventory, however this does NOT need to be recorded as inventory on your financial records. All purchases of gift cards should be recorded as charitable works for the full amount upon purchase.



# Planning Record Keeping

# Donated Goods



Value of non-cash donations, coming in and going out should be estimated and kept on separate records.

Examples include food (organized into hampers), clothing, furniture etc. received as donations and then distributed.

Keep a simple, consistent method of determining a value of these donations for the year.

These are to be reported annually in the 9.3 A-B Statistics

– line 204, 205, 206, etc.

# System Used to Keep Records



Use a method/form of bookkeeping you are comfortable with, experienced with or available to you;

Simply accounting / SAGE, Quick books, Excel spreadsheet, manual spreadsheet etc.

Most conferences would only have 3 or 4 revenue lines;

Most conferences would only have 5 or 6 expense lines.

# Sample Spreadsheet for Conference Record Keeping



Date	Transactions details	Chq #	Bank entry	Bank balance	Donations received	Councils & charities	Donations no receipt	Other Income	Bank Charges	Office & Admin	Vouchers Gift cert.	Other spec works	Donations charities	Passups to higher	suplus account	Check balance
	T3010 line alignment		DR (CR)		4500	4510	4530	4650	(4820) 4920	(4840) 4920	(4890) 4920	(4890) 4920	5050	5050		
1-Jan	Opening balance-cash & surplus			1000,00											-1000,00	0,00
4-Jan	Dep-donation-J.Smith-receipt #1		200,00	1200,00	-200,00											0,00
6-Jan	Dep-poor box collection		50,00	1250,00			-50,00									0,00
8-Jan	Dep-passdown from Part. Council		1000,00	2250,00		-1000,00										0,00
10-Jan	Dep-bake sale proceeds		150,00	2400,00				-150,00								0,00
12-Jan	Food Basics-gift certificates	001	-2000,00	400,00							2000,00					0,00
14-Jan	Bank charge for new cheques		-30,00	370,00						30,00						0,00
16-Jan	Staples-office supplies	002	-15,00	355,00						15,00						0,00
18-Jan	Dep-chuch cash collections		250,00	605,00			-250,00									0,00
18-Jan	Dep-chuch envelops		500,00	1105,00	-500,00											0,00
20-Jan	Furniture Store (for family in need)	003	-100,00	1005,00								100,00				0,00
22-Jan	Part.Council-annual passup (P250,N280)	004	-530,00	475,00										530,00		0,00
22-Jan	Part.Council-annual insurance	005	-200,00	275,00						200,00						0,00
24-Jan	Dep-meeting black bag (3.10)		10,00	285,00			-10,00									0,00
26-Jan	Sisters of Charity (Rule 3.13)	006	-100,00	185,00									100,00			0,00
28-Jan	Dep-received from estate		5000,00	5185,00	-5000,00											0,00
30-Jan	PC passup (2.15, 3.14)	007	-4000,00	1185,00										4000,00		0,00
31-Jan	Bank charges for month		-6,00	1179,00					6,00							0,00
				1179,00												0,00
				1179,00												0,00
				1179,00												0,00
	Totals for period (month of the year)		179,00		-5700,00	-1000,00	-310,00	-150,00	6,00	245,00	2000,00	100,00	100,00	4530,00	-1000,00	
	SSVP report line alignment		2046	2030	2001	2002	2003	2006	2012	2012	2012	2012	2014	2014	2045	

Rule 2.6.1.3 - at each meeting, a financial report stating revenues and expenses should be presented and reported in the minutes



# National Annual Reports





# Annual Reports: Financial

<https://ssvp.ca/members/forms/annual-reports/>

## ANNUAL REPORT

HOME » MEMBERS » FORMS

The Annual Report document is designed to provide a consistent reporting format that will accomplish three things:

- provide a template that will lend itself to assisting the members of the National Council of Canada to speak with some authority and knowledge regarding the activities of all conferences and councils in Canada;
- provide a template for conferences and councils to measure the scope of service according to the Rule and Canadian statutes;
- enable a comprehensive annual report to be prepared for the International Council General.

### REPORTS 2021

The report has been designed into the **THREE** parts listed below (three Excel documents). Excel documents are in the same format, please download each document. Upon opening, follow instructions in the white INTRO tab.

- **9.3 Sections A-B (Statistics - conferences and councils)** (updated: 2021-10-20)
- **9.3 Sections C-D (Statistics - councils only)** (updated: 2021-10-20)
- **9.3 Section E (Finance - conferences and councils)** (updated: 2021-10-20)
  - **Supplementary document:** This supplementary document has been created to assist with the revenue portion of filling the annual financial report. SSVP financial report follows the Canada Revenue Agency Form T3010.

**Please forward your report to your next higher council**

#### Conferences:

SECTION A-B1 and E1 ---> Before January 30th

#### Particular councils:

SECTION A-B2, C-D1 and E2 (Consolidated Reports) ---> Before February 20th



# 9.3 E1

9.3E

## ANNUAL FINANCIAL REPORT FOR CONFERENCES AND COUNCILS

2021



**Conference treasurers:** Please use the blue and orange tabs on the bottom of the screen to complete the conference financial report.

**E1- FOR CONFERENCES + COUNCILS:**

Annual report section E1 (financial report). Please forward this report to your next higher council by January 30th.

This report should be used to complete the CRA T3010 form and the Revenu Québec form TP.985 (for conferences and councils in Quebec only).

**GUIDE SECTION E:**

Please refer to this tab for more information for each line of the report.

[Link to CRA  
FORM  
T3010](#)

[Link to  
Revenu  
Québec  
FORM](#)

**Council treasurers:** Please use the blue, green and orange tabs on the bottom of the screen to complete the council financial report.

**E1- FOR CONFERENCES + COUNCILS:**

Annual report section E1 (financial report). The information entered on this page will be transferred automatically on the E2 tab.

This report should be used to complete the CRA T3010 form and the Revenu Québec form TP.985 (for conferences and councils in Quebec only).

**E2 COUNCILS ONLY CONSOLIDATE:**

The consolidated report is used to record the amounts from the council's section E1 report (blue tab) and all reports received from conferences and councils within their area.

Treasurer must add the conferences or other councils amounts in the columns provided on the right of the worksheet.

Please forward this report to your next higher council by the date stated below.

**GUIDE SECTION E:**

Please refer to this tab for more information for each line of the report.

If you have any questions or comments (unlocking cells) please contact our administrative assistant.

Josée Lemieux

Email: [national@ssvp.ca](mailto:national@ssvp.ca)

Telephone: 613 837-4363

1 866 997-7787

Reports should be sent electronically by email. However, a signed paper copy could be maintained in files.

All forms are available on our web <https://www.ssvp.ca/annual-reports>

**Please forward your report to your next higher council.**

**Conferences:** SECTIONS A-B1 and E1 (Financial Report)

**Particular councils:** SECTIONS A-B1, C-D1 and E2 (Consolidated Financial Report)

**Central councils :** SECTIONS A-B1, C-D2 and E2 (Consolidated Financial Report)

**Regional councils:** SECTIONS A-B1, C-D2 and E2 (Consolidated Financial Report)

**Before January 30th**

**Before February 20th**

**Before March 10th**

**Before March 31th**

INTRO GUIDE SECTION E -E1- FOR CONFERENCES + COUNCILS -E2- COUNCILS ONLY CONSOLIDATE STORE-OUTLET TEMPLATE



# 9.3 E1 page 1

## Financial Statement

Insert revenue from records onto corresponding line numbers and total automatically calculates

Insert expenses from records onto corresponding line numbers and total expenses and net income(loss) automatically calculates

9.3E1 ANNUAL FINANCIAL REPORT – CONFERENCE S AND COUNCILS  
for the fiscal year ending in 2021 (i.e January 1 to December 31, 2021)

Fiscal period: \_\_\_\_\_  
 Name of reporting conference/council: \_\_\_\_\_  
 Name of reporting conference/council president: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 Address: \_\_\_\_\_ Email: \_\_\_\_\_  
 Did the conference/council issue tax receipts? [4490] \_\_\_\_\_  
 Does the reporting conference/council have its own charitable number? \_\_\_\_\_  
 If "yes", enter charity number: \_\_\_\_\_ RR \_\_\_\_\_ ? \_\_\_\_\_

Line	Line	TP985	Descriptions	Amount
T3010	SSVP	(QC)	(see guide for details)	
<b>Revenue</b>				
4500	2001	12	Donations and bequests (with receipt)	\$
4510	2002	13	Funding from councils or conferences and funding from other registered charities	\$
4530	2003	14	Donations (without receipt)	\$
4570	2004	15	Government Grants	\$
4630	2005	20	Fundraising (without receipt)	
			Christmas Drive (Guignolés):	\$
			Fundraising activities:	\$
			Other	\$
			(please specify):	\$
			Subtotal: Fundraising (without receipt)	\$
4650	2006		Other revenue that is not included in the amounts above:	
		17	Bank Interest and Investment Income	\$
		19	Charitable Works Revenue (including stores/outlets); see tab: STORE/OUTLET TEMPLATE as reference, enter total net value	\$
		18	Rental of land and buildings	\$
		23	Other	\$
			(please specify):	\$
		-	Subtotal (Other revenue)	\$
4700	2007	24	<b>TOTAL REVENUE</b> (Add lines 2001 to 2006)	\$
<b>Expense</b>				
4810	2010	26	Travel and Vehicle	\$
4860	2011	30	Professional and consultant fees	\$
4920	2012		All other expenses that are not included in the amounts mentioned above:	
		25	Advertising and Fundraising (4800 - Schedule 6)	\$
		27	Bank Charges and Interest (4820 - Schedule 6)	\$
		28	Office Supplies and Administrative (4840 - Schedule 6)	\$
		29	Occupancy costs (e.g. rent, heating, etc.) (4850 - Schedule 6)	\$
		31	Member Education and Training (4870 - Schedule 6)	\$
		32	Employee Payroll (4880 - Schedule 6)	\$
		34	Help to people in need (goods or financial): (4890 - Schedule 6)	
			Food Hampers	\$
			Clothing	\$
			Furniture	\$
			Gift certificates or prepaid vouchers	\$
			Rent and utilities	\$
			Transportation	\$
			Medical aid	\$
			Education Training	\$
		36	Other	\$
			(please specify):	\$
		-	Subtotal (All other expenses)	\$
4950	2013	37	Subtotal: Expenses (Add lines 2010 to 2012)	\$
5050	2014	38	Contributions to councils, conferences and other registered charities (with a charity number). Including twinning contributions.	\$
5100	2015	39	<b>TOTAL EXPENSES</b> (Add lines 2013 and 2014)	\$
	2016	-	<b>NET INCOME (LOSS)</b> (Line 2007 minus line 2015)	\$



# 9.3 E1 page 2



## Balance Sheet (Financial Position)

Assets- insert your closing cash balance on line 2030

Equity- insert your opening cash balance on line 2045 and your net income(loss) from page 1 on line 2046. Your total equity must be equal to total assets above.

STATEMENT OF FINANCIAL POSITION				
<b>Assets</b>				
	2030	40	Cash (cash, bank accounts, short-term investments, non-distributed gift cards or prepaid vouchers) at the end of the fiscal year (4100 - Schedule 6)	\$
	2031	42	Accounts Receivable (4110 - Schedule 6)	\$
	2032	43	Long-term Investment (4140 - Schedule 6)	\$
	2033	44	Inventory of goods (intended for resale) at the end of fiscal year. (4150 - Schedule 6)	\$
	2034	45	Property and Equipment (4155 - Schedule 6)	\$
	2035	46	Other Assets:	
			Please specify:	\$
			Subtotal: Other Assets (4170 - Schedule 6)	\$
4200	2036	47	<b>TOTAL ASSETS</b> (Add lines 2030 to 2035)	\$
<b>Liabilities</b>				
	2040	50	Accounts payable and accrued liabilities / Accounts payable (4300 - Schedule 6)	\$
	2041	53	Other Liabilities:	
			Please specify:	\$
			Subtotal: Other Liabilities (4330 - Schedule 6)	\$
4350	2042	54	<b>TOTAL LIABILITIES</b> (Add lines 2040 to 2041)	\$
<b>Fund Balances</b>				
	2045		Operating fund balance at beginning of fiscal year (checking and savings accounts, cash on hand)	\$
	2046		Net Income (Loss) (Line 2016)	\$
	2047		Net Assets (unrestricted, restricted, invested)	\$
	2048		<b>TOTAL FUND BALANCES</b> (Add lines 2045, 2046 and 2047)	\$
<b>Assets, Liabilities and Fund Balances</b>				
	2049		Total Liabilities + Total Fund Balances (Add lines 2042 and 2048)	\$
			<b>Line 2049 and line 2036 should be the same amount.</b>	
	2036		Total Assets	\$

# 9.3 E1 page 3

**Reasonable reserve report** – all automatically calculated, unless you need to adjust for extra expenses in upcoming year. This will adjust pass-up requirement of surplus, if applicable.

The purpose of this section is to tie into rule 2.6.1.3, 2.15.1, 2.15.2. 3.13 which all basically stress the same thing – only reasonable reserves should be maintained. Excess funds should be passed up annually.

This is consistent with CRA rules that do not allow holding property not used in charitable activity (schedule 6)



REASONABLE RESERVE REPORT			
2050	Liquidity	(Add lines 2030 and 2031)	\$
2051	Total expenses for the last year (line 2015)		\$
2052	Planned increase in expenses (25% of line 2015)		\$
2053	Additional expenses planned for next year:		
	Description of the projects:	\$	
		\$	
		\$	
	Subtotal: Additional expenses planned for next year.		\$
2054	Total planned spending. (Add lines 2051, 2052 and 2053)		\$
2055	Surplus to share (line 2050 minus 2054)	Any surplus must be shared with the next higher council which will distribute it to the less fortunate conferences associated to the council and to higher level councils.	\$ -

\*The information to be included in this report is found in your year-end financial statements only (Balance Sheet and Profit & Loss or Income Statements).

Approved on behalf of the members:

Signature	Signature
Name and title in block letters	Name and title in block letters
Date	Date

Notes:

All forms are available on our website: <https://www.ssvp.ca/annual-reports>

**Please forward your report to your next higher council**

<b>Conferences:</b> SECTIONS A-B1 and E1 (Financial Report)	<b>Before January 30th</b>
<b>Particular councils:</b> SECTIONS A-B1, C-D1 and E2 (Consolidated Financial Report)	<b>Before February 20th</b>
<b>Central councils:</b> SECTIONS A-B1, C-D2 and E2 (Consolidated Financial Report)	<b>Before March 10th</b>
<b>Regional councils:</b> SECTIONS A-B1, C-D2 and E2 (Consolidated Financial Report)	<b>Before March 31st</b>

# Reporting deadlines for 9.3 E1



9.3 E1 Conference annual reports to councils or next higher councils are due first – by January 30<sup>th</sup>

Particular Councils must report to Regional Councils by February 20<sup>th</sup>

# Reporting Guide



A copy of 9.3 E Annual Financial Report guide is included with all forms that can be downloaded from the National website; see spreadsheet tab **“Guide”**

The guide explains in more detail a description of items to record on appropriate lines

# Additional considerations for Particular Councils



Consolidated filings of all conferences for 9.3E1;

T3010 must include Schedule 6 detailed financial information if revenues exceed \$100,000 and schedule 3 if any compensation is paid to staff;

Schedule 6 also includes required calculations if property not used in charitable activity exceeds \$25,000;

T3010 must also include RC232 if incorporated.





# Canada Revenue Agency Report

# CRA T3010 Filing



Canada Revenue Agency is **strongly recommending filing electronically**. National has defined a simplified process to become a representative for a conference or council. Please refer to the National Operations Manual form 9.7.2

[https://www.ssvp.ca/sites/default/files/9.7.2\\_access\\_to\\_the\\_cra\\_netfile\\_for\\_a\\_conference\\_or\\_council\\_representative\\_2020-11\\_form\\_p.pdf](https://www.ssvp.ca/sites/default/files/9.7.2_access_to_the_cra_netfile_for_a_conference_or_council_representative_2020-11_form_p.pdf)

Paper filing

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html>

# T3010 page 1

Guide (English)

Clear Data

Help

Canada Revenue Agency / Agence du revenu du Canada

Place bar code label here

Protected B when completed

## Registered Charity Information Return

### Section A: Identification

- To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](http://canada.ca/cra-forms).

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name:

Society of Saint Vincent de Paul -

2. Return for fiscal period ending:

Year	Month	Day
2019	12	31

3. BN/registration number:

RR

4. Web address (if applicable):

- A1 Was the charity in a subordinate position to a parent organization? ..... 1510  Yes  No  
If yes, give the name and BN/registration number of the organization.

Name:

BN (if applicable)

- A2 Has the charity wound-up, dissolved, or terminated operations? ..... 1570  Yes  No

- A3 Is the charity designated as a public foundation or private foundation? ..... 1800  Yes  No

If yes, you must complete Schedule 1, Foundations. To confirm the charity's designation, go to the CRA's List of charities and refer to the charity's detail page.

### Section B: Directors/trustees and like officials

- B1 All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public. Charities subject to the Ontario Corporations Act must also complete Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return.

### Section C: Programs and general information

- C1 Was the charity active during the fiscal period? ..... 1800  Yes  No  
If no, explain why in the "Ongoing programs" space below at C2.

- C2 In the space below, describe all ongoing and new charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. Do not include the names of employees or volunteers. Grant-making charities should describe the types of organizations they support. Do not describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs:

Providing food, clothing and furniture to people in need

New programs:



# T3010 page 2



Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations? ..... **2000**  Yes  No  
If yes, you must complete Form T1238, Qualified Donees Worksheet/Amounts Provided to Other Organizations.

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? ..... **2100**  Yes  No  
If yes, you must complete Schedule 2, Activities outside Canada.

**C5** Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? ..... **2400**  Yes  No  
If yes, you must complete Schedule 7, Political Activities, Tables 1 and 2.

(b) Total amount spent by the charity on these political activities. .... **5030** \$ \_\_\_\_\_

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** \$ \_\_\_\_\_

(d) Total amount received from outside Canada that was directed to be spent on political activities. .... **5032** \$ \_\_\_\_\_  
If you entered an amount on line 5032 you must complete Schedule 7, Political Activities, Table 3.

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- |  |  |   |
|--|--|---|
| <b>2500</b> <input type="checkbox"/> Advertisements/print/radio/TV commercials | <b>2570</b> <input type="checkbox"/> Sales                                     | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations |
| <b>2510</b> <input type="checkbox"/> Auctions                                  | <b>2575</b> <input type="checkbox"/> Internet                                  | <b>2630</b> <input type="checkbox"/> Tournament/sporting events |
| <b>2530</b> <input checked="" type="checkbox"/> Collection plate/boxes         | <b>2580</b> <input type="checkbox"/> Mail campaigns                            | <b>2640</b> <input type="checkbox"/> Cause-related marketing    |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation                 | <b>2590</b> <input type="checkbox"/> Planned-giving programs                   | <b>2650</b> <input type="checkbox"/> Other                      |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries                           | <b>2600</b> <input type="checkbox"/> Targeted corporate donations/sponsorships | <b>2660</b> Specify: _____                                      |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts        | <b>2610</b> <input type="checkbox"/> Targeted contacts                         |   |

**C7** Did the charity pay external fundraisers? ..... **2700**  Yes  No  
If yes, you must complete the following lines, and complete Schedule 4, Confidential Data, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity ..... **5450** \$ \_\_\_\_\_

(b) Enter the amounts paid to and/or retained by the fundraisers. .... **5460** \$ \_\_\_\_\_

(c) Select the method of payment to the fundraiser:

- |  |   |  |
|--|---|--|
| <b>2730</b> <input type="checkbox"/> Commissions | <b>2750</b> <input type="checkbox"/> Finder's fee         | <b>2770</b> <input type="checkbox"/> Honoraria |
| <b>2740</b> <input type="checkbox"/> Bonuses     | <b>2760</b> <input type="checkbox"/> Set fee for services | <b>2780</b> <input type="checkbox"/> Other     |
|  | <b>2790</b> Specify: _____                                |  |

(d) Did the fundraiser issue tax receipts on behalf of the charity? ..... **2800**  Yes  No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? ..... **3200**  Yes  No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? ..... **3400**  Yes  No  
If yes, you must complete Schedule 3, Compensation.

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was not resident in Canada and was not any of the following: ..... **3900**  Yes  No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

If yes, you must complete Schedule 4, Confidential Data, Table 2, for each donation of \$10,000 or more.

# T3010 page 3

All the figures come directly from the 9.3E1

Only need to report the ending cash balance from the Balance sheet

Only need to insert revenue and expenses.

No need to calculate net income



<b>C11</b> Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts? ..... If yes, you must complete Schedule 5, Gifts in kind.	4000	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C12</b> Did the charity acquire a non-qualifying security? .....	5800	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C13</b> Did the charity allow any of its donors to use any of its property? (except for permissible uses) .....	5810	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C14</b> Did the charity issue any of its tax receipts for donations on behalf of another organization? .....	5820	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C15</b> Did the charity have direct partnership holdings at any time during the fiscal period? .....	5830	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

## Section D: Financial information

Fill out either Section D or Schedule 6, Detailed financial information.

Skip this section if any of the following applies to the charity:  
 (a) The charity's revenue exceeds \$100,000.  
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.  
 (c) The charity has permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

**D1** Was the financial information reported below prepared on an accrual or cash basis? ..... 4020  Accrual  Cash

### D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? .....	4050	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Total assets (including land and buildings) .....	4200	\$	1,179
Total liabilities .....	4350	\$	
Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? .....	4400	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

### D3 Revenue:

Did the charity issue tax receipts for gifts? .....	4490	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If yes, enter the total eligible amount of all gifts for which the charity issued tax receipts .....	4600	\$	5,700
Total amount of 10 year gifts received .....	4505	\$	
Total amount received from other registered charities .....	4510	\$	1,000
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4830) .....	4530	\$	310
Did the charity receive any revenue from any level of government in Canada? .....	4585	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If yes, total amount received .....	4670	\$	

Total tax-receipted revenue from all sources outside of Canada (government and non-government) .....	4571	\$	
Total non tax-receipted revenue from all sources outside of Canada (government and non-government) .....	4675	\$	
Total non tax-receipted revenue from fundraising .....	4630	\$	
Total revenue from sale of goods and services (except to any level of government in Canada) .....	4640	\$	
Other revenue not already included in the amounts above .....	4650	\$	150
Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) .....	4700	\$	7,160

### D4 Expenditures:

Professional and consulting fees .....	4880	\$	
Travel and vehicle expenses .....	4810	\$	
All other expenditures not already included in the amounts above (excluding gifts to qualified donees) .....	4920	\$	2,345
Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) .....	4950	\$	2,345
Of the amount at line 4950:			
(a) Total expenditures on charitable activities .....	5000	\$	2,100
(b) Total expenditures on management and administration .....	5010	\$	251
Total amount of gifts made to all qualified donees .....	5050	\$	4,630
Total expenditures (add lines 4950 and 5050) .....	5100	\$	6,975

# T3010 page 4



## Section E: Certification

This return must be signed by a person who has authority to sign on behalf of the charity. It is a serious offence under the Income Tax Act to provide false or deceptive information.

I certify that the information given on this annual return, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print):		Signature:
Position in charity:	Date:	Telephone number:

## Section F: Confidential data

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address		
City		
Province or territory and postal code		

**F2** Name and address of individual who completed this return.

Name:	
Company name (if applicable):	
Complete street address:	
City, province or territory, and postal code:	
Telephone number:	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input type="checkbox"/> No

## Privacy statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number is collected under section 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

## Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules;
- Form TF725, Registered Charity Basic Information Sheet;
- a copy of the charity's financial statements;
- Form T1235, Directors/Trustees and Like Officials Worksheet;
- Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return (if applicable);
- Form T1236, Qualified Donees Worksheet/Amounts Provided to Other Organizations (if applicable); and
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable).

If financial statements are not included, the charity's registration may be revoked.

# Items to include with T3010



Must include:

- Copy of financial statements – an absolute must – so conferences should use the 9.3E1 unless you prepare your own financial statements.
- T1235 – directors worksheet
- T1236 – Donations made to other charities (if applicable) – includes pass ups to higher councils.

T3010 is due 6 months after fiscal year end, so June 30 for majority of conferences.



# GST / HST Tax Rebates

As a charity, may be eligible for a Public Service Bodies (PSB) rebate of **50%** of the GST and the **federal part** of the HST, paid or payable on eligible purchases and expenses.

Provincial PSB schedule is visible at

<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/rc7066-sch/rc7066-sch-20e.pdf>



# Resources



- SSVP National website

<https://ssvp.ca/members/forms/annual-reports/>

<https://ssvp.ca/members/resources/>

<https://ssvp.ca/members/training/>

- Financial Handbook for Conference Treasurers on National website

<https://ssvp.ca/wp-content/uploads/2021/11/ENG-Financial-Handbook-for-Conference-Treasurers-20211129.pdf>

- The Rule and Statutes of SSVP Canada – specifically 2.6.1.3, 2.15.1, 2.15.2. 3.14

<https://ssvp.ca/members/resources/the-rule/>

- Canada Revenue Agency (CRA)

<https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html>

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/guidance-017-general-requirements-charitable-registration.html>