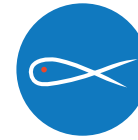


TRAINING TODAY

Vincenpaul

CANADA



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GUIDANCE

KNOWLEDGE

LEARNING

SKILLS

TRAINING



MESSAGE FROM THE PRESIDENT

EXPANDING THE SOCIETY OF SAINT VINCENT DE PAUL TRAINING CURRICULUM

Training is a lifelong process, and is as interesting, or boring, as we make it. Training is a process that occurs throughout an active life. Learning may be necessary because laws, requirements, objectives and/or operations have been implemented or adopted. Training can be self-study and self-directed, but training together, as a family, provides a phenomenal opportunity to share experiences and best practices.

We train ourselves to refresh and/or update our behaviour, or to adapt to new surroundings or new circumstances in order to become more proficient at what we do. We are humans and being practical matters to us.

At the National Council, we have been studying the Society's current training material. After evaluation and comparison with the focus of training used by other national councils of the Society of Saint Vincent de Paul, we realize that there is a gap in our training.

We would like to introduce the SSVP Canada training curriculum we will be developing. This curriculum has four focus areas: i) Vincentian Life; ii) Leadership; iii) Spirituality; iv) Special Works / Stores. We will be using some existing material and developing some new material.

The first focus is **Vincentian Life**; modules will be enhanced and cover:

- An Introduction to our Society;
- The Conference Life;
- Looking at Poverty From the Recipient's Point of View;
- Home Visiting;
- Abuse, Discrimination and Harassment Prevention Policy and Program.

The second focus is **Leadership**. There is a realization that many Vincentians are propelled into a leadership role but do not have the proper mentorship in their evolving role and function within the Society. Leadership is essential and leaders are the engine that allows the Society to thrive. Modules under Leadership will cover:

- History of the Society;
- Rules and Statutes of the Society;
- Governance and Incorporation;

- Government regulations related to Special Works;
- Financial, Treasurers' Responsibilities;
- Fundamentals of Parliamentary Procedures.

The third focus is **Spirituality**. Vincentian work is spiritual in nature and has to be continuously nourished. To live the Gospel message by serving Christ in the poor with love, respect, justice and joy is more than just a saying. Above the spiritual material already available, we have started working with Newman Theological College to develop an online curriculum, to be available in both English and French. This curriculum will first be leveraging four existing courses [Catholicism (CCS-001), Scripture (CCS-002), Jesus (CCS-003), The Sacraments (CCS-004)] with four new courses to be developed with the target of availability being mid-2019. These new courses will be centered on:

- Catholic Social Teaching;
- History of the Society of Saint Vincent de Paul;
- The Life and Spirituality of Saint Vincent de Paul and the Society's Founder, Blessed Frédéric Ozanam;
- The Practice of Developing a Society of Saint Vincent de Paul Conference.

Spiritual training is not just for spiritual advisors; it is available to all.

And, we must not forget the training required for **Special Works / Stores** that the Society provides. Modules will cover topics such as:

- An Introduction to the Society;
- Responsibilities to Government Regulations (Federal, Provincial);
- Code of Conduct.

Updates to the material will be made available as they are completed.

Jean-Noël Cormier
National President



FINANCIAL HANDBOOK FOR CONFERENCE TREASURERS

The financial well-being of a conference is crucial for the fulfillment of the mission of the Society of Saint Vincent de Paul (“SSVP” or “the Society”) to assist the poor and needy. The treasurer administers the revenues and expenditures and ensures that the rules of governance are followed so that the conference works within the limits of its resources and remains solvent.

A financial handbook for conference treasurers is now available on the national website. The document is accessible via the link to access the resources and training page for members: www.ssvp.ca/national-training-modules.

The purpose of this handbook is to assist the treasurer in understanding the various financial regulatory, legal, organizational and operational aspects of conference life. It is intended as a guide, with references to the detailed *Rule and Statutes of the Society of Saint Vincent de Paul* (the “Rule”) and Canada Revenue Agency (“CRA”) regulations and procedures governing charitable organizations.

In addition to being established as part of the Society through an aggregation process, the conference needs to have legal status with the CRA as a registered charity. The handbook provides some additional information, such as how and why to register with CRA. CRA governs the operation of registered charitable organizations. Once CRA has assigned a business number (BN) to a Conference, the latter can, as a registered charity:

- Issue charitable donation receipts;
- Apply for rebates for GST/HST paid for purchases.
- Use the BN for identification and for use in filing various returns and reports with the CRA;
- File an annual Registered Charity Information Return (CRA forms - T3010, T1235, T1236) together with prescribed financial statements

within 6 months of the end of the fiscal year (legally required).

As a registered charity, the conference can apply for a partial rebate of the GST/HST it paid on all eligible purchases. For conferences with the same business number as that of the National Council of Canada, form GST10 must be completed by the national treasurer and filed with CRA. If the 9-digit BN reference number is the same as the National Council of Canada’s, ask for the form GST10 from the National Council treasurer, treasurer@ssvp.ca.

The financial handbook also has a frequently asked questions (FAQ) section which will be updated as new questions surface. Examples are:

Q: We are a new conference, and we don’t yet have a CRA registration number. How can we collect donations?

A: You should collect your donations through your church, who will issue the donation receipts until you get your own CRA registration number.

Q: If we are CRA registered, can parishioners donate to the church instead of SSVP for SSVP needs?

A: Yes, while parishioners should be encouraged to donate directly to your conference, they may sometimes want to make a cheque to the church for more than one church program.

If they make an SSVP donation through the church, the church must issue the tax receipt, and remit the SSVP contribution to the SSVP conference.

Amounts remitted by the church should be reported in the accounting system as “Funds received from other charities”.

Q: Why are fiscal controls, especially segregation of duties, important?

A: Fiscal controls, if properly applied, should protect the conference from potential misuse of funds, ensure transparency of its actions to conference members and parishioners, and help it comply with the CRA requirements.

AS A GENERAL RULE:

a) Donation envelopes should be opened in the presence of two individuals. One person should record the receipts, then bank the deposits, then give the receipt listing to the treasurer to record in the accounting records.

b) The treasurer should avoid being involved in the opening of envelopes and banking of funds. He/she should deal with all donation receipt inquiries.

c) Conferences should develop appropriate expenditure approval procedures, which should be based on the level of expenditure.

d) No one should approve their own expenditures.

e) All expenditures should have proper supporting documentation.

f) Treasurers should provide a monthly financial report to the conference members for review and approval.

g) Conference presidents should give their particular/central council certain specific information each month as requested by their councils. This may include:

- Value of donations;
- Bank balance;
- Number of home visits.

h) Conferences should provide an annual report to their parishioners to help them understand how the conference used its donation money.

Solange Fortin

Treasurer - National Council of Canada

WHEN AND HOW TO ISSUE INCOME TAX RECEIPTS

Charities are not required to issue receipts, but if you choose to do so, you must make sure they are prepared correctly. Charities commonly make receipting errors, such as:

- Omitting required information;
- Including inaccurate information;
- Not calculating fair market value (FMV) properly.

The fact that a registered charity is not required to provide receipts for gifts received may be a surprise to many; this is actually reflected under the Canada Revenue Agency (CRA) website:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/does-a-registered-charity-have-issue-official-donation-receipts-gifts-receives.html>

Receipting carries with it a certain administrative burden. Therefore, registered charities may choose to issue receipts according to certain criteria, or they may choose not to issue receipts at all. Some registered charities set minimum donation thresholds for receipting. Others do not provide receipts during certain fundraising events.

Remember that donors cannot claim a charitable tax credit or deduction unless they are issued an official donation receipt. Therefore, registered charities are strongly advised to make potential donors aware of any circumstances in which a receipt will not be issued:

- You should make donors aware of policies (minimum donations, when receipts will or will not be issued, gift acceptance policies, etc.);
- Donors require an “official donation receipt” to reduce personal income tax when they file their personal return each year, so let them know if no receipt will be issued;
- If you are in doubt, don’t provide a receipt.

MANDATORY ELEMENTS OF RECEIPTS

For gifts of cash (Regulation 3501 of the Income Tax Act), receipts must include:

- A statement that it is an official receipt for income tax purposes;
- The name and address of the charity as on file with the CRA;
- The charity’s registration number;
- The serial number of the receipt;
- The place or locality where the receipt was issued;
- The day or year the donation was received;
- The day on which the receipt was issued if it differs from the day of donation;
- The full name and address of the donor;
- The amount of the gift;
- The value and description of any advantage received by the donor (under proposed legislation);
- The signature of an individual authorized by the charity to acknowledge donations; and
- The name and web address of CRA: Canada Revenue Agency – Canada.ca/charities-giving.

For gifts in kind (non-cash gifts), include these additional elements:

- The day on which the donation was received (if not already indicated);
- A brief description of the property transferred to the charity;
- The name and address of the appraiser (if property was appraised); and
- In place of the amount of the gift mentioned above, the deemed fair market value of the property (under proposed legislation).

CRA offers sample templates for official donation receipts on their website.

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/sample-official-donation-receipts.html>

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WHEN AND HOW TO ISSUE INCOME TAX RECEIPTS... continued

CRA governs the operation of registered charitable organizations. Charities conduct activities in two ways:

1. By gifting to “qualified donees” (recognized charity);
2. By carrying on their own charitable activities through:
 - Their own employees and volunteers;
 - Intermediaries who are not qualified donees (in Canada or abroad).

WHAT ARE QUALIFIED DONEES?

If in doubt about whether an organization is a qualified donee, check the CRA’s listings, call or write the CRA, or treat the organization as a non-qualified donee.

Qualified donees include:

- A registered charity (including a registered national arts service organization);
- A registered Canadian amateur athletic association;
- A listed housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged;
- A listed Canadian municipality;
- A listed municipal or public body performing a function of government in Canada;
- A listed university outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada;
- A listed charitable organization outside Canada to which Her Majesty in right of Canada has made a gift;
- Her Majesty in right of Canada or a province;
- The United Nations and its agencies.

Non-qualified donees

Non-qualified donees are all organizations other than qualified donees. Examples include:

- Foreign charities;
- Canadian non-profits with no charitable status;
- Businesses;
- Individuals, e.g., Bono, Obamas, Angelina Jolie.

Non-qualified donees cannot issue official donation receipts.

Charities cannot gift to a non-qualified donee or be a conduit for gifts to non-qualified donees.

David O'Connor
Finance Committee – National Council of Canada



10 TOP COMPLIANCE PROBLEMS FOR REGISTERED CANADIAN CHARITIES

In an October 2018 whitepaper produced by Mark Blumberg (Blumberg Segal LLP), Mark identified the top 10 compliance problems encountered by registered Canadian charities. A synthesis is provided here.

Canadian registered charities have a duty of care to reduce the risk of being audited, penalized or, in the worst-case scenario, have their charitable status revoked. The most effective way to minimize the risk is to:

- Implement policies and procedures to meet external regulatory compliance requirements and internal operational needs;
- Ensure that directors, staff, contractors, volunteers and others read and understand the policies and procedures that apply to them;
- Train all workplace parties on the relevant policies and procedures;
- Make sure directors, staff and others apply policies and procedures accurately and consistently.

PROBLEM #1: FAILURE TO FILE T3010 FORM

Canadian registered charities must file their T3010 Registered Charity Information Return every year within six months of the end of the charity's fiscal period.

If the charity fails to file the T3010, the CRA may revoke the registered charitable status and its benefits within months, including the ability to issue receipts. There is a \$500 penalty for failing to file and the CRA may impose a revocation tax if the organization is not re-registered within one year. And, the organization may not be able to re-register.

PROBLEM #2: MISTAKES WITH THE T3010 FORM

The T3010 must be the correct form, accurate and complete, including schedules and financial statements; otherwise, the CRA may return it or consider it incomplete.

Unfortunately for some charities, completing the T3010 is an afterthought done a few days before the filing deadline by a bookkeeper or junior finance staff.

PROBLEM #3: INCORRECT RECEIPTS

Charities are not required to issue receipts, but if you choose to do so, you must make sure they are prepared correctly. Charities commonly make receipting errors, such as:

- Omitting required information;
- Including inaccurate information;
- Not calculating fair market value (FMV) properly.

PROBLEM #4: QUALIFIED DONEES AND NON-QUALIFIED DONEES

Charities conduct activities in two ways:

1. By gifting to "qualified donees" (recognized charity);
2. By carrying on their own charitable activities through:
 - Their own employees and volunteers;
 - Intermediaries who are not qualified donees (in Canada or abroad).

If in doubt about whether an organization is a qualified donee, check the CRA's listings, call or write the CRA, or treat the organization as a non-qualified donee.

PROBLEM #5: FUNDRAISING COSTS AND PRACTICES

Fundraising is important for charities, but it is not a charitable activity. Donors are rightfully concerned about a charity's fundraising costs and practices. Questionable practices may result in unwanted media attention.

PROBLEM #6: GIFT RESTRICTIONS

Donors commonly attempt to retain control by placing stringent restrictions on a gift and seeking ongoing involvement with how it is disbursed. However, restrictions may affect a donation's recognition as a charitable gift and any tax benefits the gift would otherwise provide.

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10 TOP COMPLIANCE PROBLEMS FOR REGISTERED CANADIAN CHARITIES ... continued

PROBLEM #7: EMPLOYMENT ISSUES

Registered charities face the same employment issues that other employers face, plus additional concerns about excessive compensation and private benefit.

PROBLEM #8: UNRELATED BUSINESS ACTIVITIES

The Income Tax Act prohibits charities from undertaking “unrelated business activities.” Charitable organizations and public foundations are permitted to engage in “related business activities,” but private foundations may not engage in any business activity.

“Carrying on business” means an activity that is commercial in nature (derives revenue from provision of goods and services with the intention to earn profit) and continuous.

PROBLEM #9: CORPORATE CHANGE AND LEGAL UNCERTAINTY

Certain new corporate law changes can result in dissolution of the corporation and loss of charity status. What type of non-profit is the organization?

- Canada Not-for-profit Corporations Act (CNCA);
- Ontario Corporations Act (OCA);
- Other provincially incorporated non-profit;
- Trust;
- Unincorporated association.

PROBLEM #10: ACTING OUTSIDE LEGAL OBJECTS

If one discovers that its charity is acting outside its objects then it is imperative to either cease such activities or consider expanding objects. Registered charities should ask the CRA for pre-approval to change their legal objects. This process can take months and the CRA will require both objects and detailed description of activities for review.

Richard Pommerville
Executive Director – National Council of Canada
exdir-digen@ssvp.ca



CALL FOR WORKSHOPS - AGA - JUNE 19-23, 2019

WORKSHOPS ARE HELD ON THURSDAY JUNE 20, 2019

The theme presented at this AGA is:

“TOGETHER AS FAMILY”

The theme has been chosen so that we as Vincentians may take time to reflect on how we interact with those we serve. Workshops may be developed around the theme.

NATIONAL COMMITTEES SPONSORED WORKSHOPS – TOPICS VARY FROM YEAR TO YEAR:

1. Roles of the President and Executive - conferences/councils;
2. Succession planning - conferences/councils;
3. Policies and procedures;
4. Recruitment and orientation;
5. Train the trainers.

OTHER POTENTIAL WORKSHOP TOPICS:

1. Structural causes of poverty;
2. Collaboration with other organizations;
3. Spirituality of the work of a Vincentian;
4. Foundations of our Society;
5. Special works – the public face of our Society;
6. SSVP in North of 60;
7. Advocacy and how to advocate effectively;
8. Systemic change projects;
9. Youth in action;
10. Fundraising.

Workshops are typically 75 minutes long. Presenters must provide their own presentation materials and equipment, i.e. portable disk drives and their own pcs for connection to existing in-house-supplied AV equipment. Any handout materials are the responsibility of the presenters to produce, bring and supply to attendees.

Final date for submission of workshop forms is Monday April 1, 2019. You may mail your forms in, or email them to exdir-digen@ssvp.ca.

Richard Pommainville, Executive Director
2463 Innes Road, Ottawa ON K1B 3K3

[CLICK HERE FOR ONLINE FORM](#)



Title of workshop: _____

Language presented: English ____ French ____

Description of the workshop: _____

Presenter Name: _____

Address: _____

Tel: _____ Fax: _____

Email: _____

Short bio - presenter: _____

How does the title/topic tie into the AGA theme?

Required room size/type: _____

Required AV materials: _____

Handout materials are the responsibility of the presenter.

Please send by April 1, 2019 to:

Richard Pommainville, Executive Director
2463 Innes Road, Ottawa ON K1B 3K3
exdir-digen@ssvp.ca

Approved by the National Training Committee

Date: _____



MISSION

The Society of Saint Vincent de Paul is a lay Catholic organization whose mission is:

To live the Gospel message by serving Christ in the poor with love, respect, justice and joy.

VALUES

The mission of the Society of Saint Vincent de Paul implies that as Vincentians we:

- see Christ in anyone who suffers
- come together as a family
- have personal contact with the poor
- help in all possible ways

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**Society of Saint Vincent de Paul
National Council of Canada
2463, Innes Rd.
Ottawa, Ontario K1B 3K3
Tel.: 613 837-4363 / Toll free: 1 866 997-7787
Fax: 613 837-7375
Canada Revenue Agency
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national@ssvp.ca



www.ssvp.ca



SSVP Canada