Quebec Council of Christian Charities

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SPECIAL Edition
Issue 25

QCCC celebrates 10 years !

A message from the president, Roger Thibault, who received the Lord 's vision for the QCCC ministry . . .

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The information bulletin for today's Christian charities !

Much water has run under the bridge since the humble beginning of the Quebec Council of Christian Charities (CQOC), when we operated from a small room in Michèle Marcoux's residence which she had so graciously put at our disposal. Had the founders been fully conscious of the tremendous amount of information that needed to be mastered, and the work involved before being able to offer professional services worthy of its name, I think they would have been scared out of their wits. But our God does things in wonderful ways, as He knows better than us what our strengths and weaknesses are taking us step by step in accomplishing the good works which He has prepared beforehand for each of us.

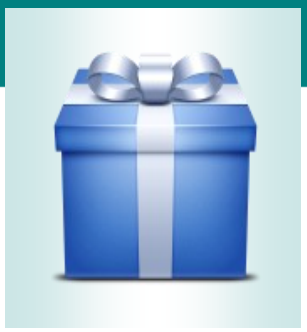
Throughout the years, QCCC experienced three consecutive moves, in order to accommodate its 6 permanent employees and volunteers. In 2007, as we were moving to our present office, God, knowing about our fragile financial situation, once again amazed us by giving us spacious accommodations, all renovated, plus extra furniture, all acquired at a ridiculously low cost.

" For we are God's fellow workers . . . "
1Cor.3:9

We are particularly thankful to all the Christian ministries, churches and associations who gave QCCC their confidence from the very beginning. God has graciously privileged our ministry to play an active role in many of these Christian organizations. Thus in 10 years, 589 churches and other Christian ministries have called on our services to obtain either an incorporation, a charity registration, a re-registration, a modification of a charter or for training in different areas, in order to better manage their charity according to biblical principles.

Continues page 2

President's message . . . (Cont'd)



197 charities have acquired our "*Book of the Corporation Guide*" and 225 acquired our "*Tool Boxes I & II*" which explains important elements to directors of charities in order to facilitate their administration. Furthermore, 120 churches are now using our DDR software which registers donations and issues official donation receipts.

Our **Service Center for Christian Charities** (SCCC) annually prepares 180 T3010 and TP985.22 reports, more than 100 financial statements and, on a regular basis, does the bookkeeping for more than 60 charities. 160 churches and ministries are QCCC affiliated members; also, out of the 170 churches that benefit from the ***Alpha/ Omega Insurance Program,*** especially designed to insure church buildings, 85 of them receive a discount on their insurance premium as a QCCC member. Much effort has been invested in making churches aware of the importance of putting in place a prevention and protection program against abuse of children and teenagers.

We do not wish to over emphasize the accomplishments of the QCCC/SCCC, but rather, to underline what God can accomplish when we remain faithful to the vision He has set in our heart, even though the means are very modest in comparison to what He wants us to accomplish.

We will always remain grateful to our Lord for his generosity and confidence He has manifested towards the QCCC/SCCC during the last 10 years. He will remain a source of motivation for each member of the team.

Roger THIBAULT

QCCC website is having a makeover . . .

From its beginning, QCCC offered a website to clients and members not only to make its organization and services known but mainly to better serve the charities in all aspects of management.

«*How to handle my administration without hindering my vocation ?* » is the most often asked question by those serving the Lord. For the QCCC, it is THE question at the core of its own vocation which is to give a helping hand to reduce the administrative burden of those that are called to the ministry.

The website is an essential tool to keep charities well informed concerning all the legal aspects and administration of a charity.

« Watch for it . . . It's coming soon ! »

Testimonials from our collaborators . . .

It is hard to believe that it's already been ten years ago since Roger Thibault, Michèle Marcoux and the undersigned, started a charity having as an objective to help other Christian charities.

Soon after, we noticed the urgent need for existing charities to improve their management through an organization that could professionally counsel and direct them, on legal matters as well as on accounting matters.

We all know how difficult it has become to understand the motivation behind government authorities as they establish a control system which is becoming more and more complicated and hard to follow. We believe that the QCCC professionals can direct these charities by helping them navigate through this maze of constraints which seems to be on the increase.

Ten years ago, charities' needs were many. Today, looking at the growing complexity of applying laws and regulations, the needs of these same charities are becoming even more challenging, making it almost impossible to be handled by non-professionals. We believe in QCCC's mission and we also believe that God has given us this mission. As well, there was and there still is the same objective which is to accompany charities in their administrative tasks so they don't need to trouble themselves with all kinds of problems, or at least to offer them solutions so they don't feel completely helpless or without resources.

QCCC has come a long way in these past 10 years and has acquired an unmatched maturity in its field of activities.

It is now up to the diverse Christian charities to utilize the tools God has given them and to support such an organization which was created for their specific needs.

Alain ALLARD
Notary

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In 2001, a godly business man had his first dream concerning churches and their administration. Facing so many regulations and bylaws, that man could not help but notice how many church treasurers were lost in the complicated income taxes sea. Thereafter, Roger Thibault, assisted by Michèle Marcoux, put before the Lord the project of creating a ministry to help out the evangelical world.

The idea was brand new. The needs were urgent and great. There were so many different administration aspects to take care of that it made the project very complex. Thus, QCCC selected their first administrative board with Christian people from all different backgrounds: accounting, legal, general administration, fiscal and insurance expertise. It's in this context that Michèle and Roger asked me to join in the adventure as an expert in insurance and reinsurance. The idea was brilliant and I took this opportunity to put my expertise to work for God's people.

During those growing years, although the emphasis had to be directed to the accounting and regulation aspects for churches and other Christian ministries, we always entertained the idea of grouping together all the member churches in order to negotiate better insurance premiums.

I had many contacts in the insurance industry and we made several attempts, some were successful, others were not. I remember that I even presented this project of an insurance program to a Lloyds syndicate. They turned it down. After many attempts with various insurers for a few years, Josée Aubry, insurance broker acting as a resource contact, came in and QCCC finally made it through with an excellent insurance program to be issued by the Lussier Insurance firm from Sorel.

I have been blessed wonderfully by this experience of participating in the birth of this Christian ministry helping other Christian ministries.

A long life to QCCC.
God Bless.

Normand **LITALIEN**

More on page 4

« INFO BULLETIN » ONLINE . . .

You appreciate the QCCC Info Bulletin online ?

Then, please don't hesitate to send us your comments !

« TOGETHER, LET'S WORK WITH EXCELLENCE »

It's important for us to make the Info Bulletin available to all churches and ministries of Quebec !

INFO BULLETIN = training God's servants . . .

Testimonials from our collaborators . . . (Cont'd)

"I've had the occasion to work with the QCCC team as a consultant in organizational efficiency. I discovered people with vision, passion, and always concerned with offering the best they have for God's glory and for answering the needs of churches or ministries.

Thank you to all the team for your dedication and friendship."

Guy CARON
SOMA Consultants

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I found out about the Quebec Council of Christian Charities in 2003 at an international Christian conference in Longueuil when I stopped at their table. Prior to that meeting, I was thinking about having an Insurance program designed specifically for Christian evangelical churches in Quebec, knowing that they could not have a French insurance program, except through a Catholic mutual. Michèle Marcoux told me about their numerous resources helping churches and Christian ministries and told me that they were looking for a Christian insurance broker to offer a suitable insurance program for Quebec Christian churches. From a business relationship, a mutual friendship soon developed with a heart for the wellbeing of churches and ministries. I know for sure that the Lord guided this first meeting knowing the desire of our hearts.

Now that the *Alpha Omega* Insurance program (name chosen by Michèle Marcoux), is an official partner of the **QCCC** since 2005, I communicate on a regular basis with my friends at QCCC. Frequently, I get testimonies from my clients concerning their professionalism, excellent performances, integrity and conscientiousness and commitment at all levels of their services for the benefit of the churches and Christian ministries in Quebec.

I still remember some difficulties they went through at the beginning of their ministry especially when I was at their office about two weeks before Christmas and all employees knew that they would not get paid for the holidays, for lack of income. I was touched to see that they were all happily working knowing that the QCCC is a mission helping the church of Jesus-Christ.

I praise God for giving Roger Thibault, the desire and the competence to start QCCC and to have built up this team of qualified and dedicated workers with a heart to serve … God's servants.

10 years already … time goes by so quickly and we have no time to lose to be found irreproachable for the coming of Christ! I hope that the QCCC will be here until His coming and that all churches in Quebec will join this ministry and use their numerous resources for the integrity of His church.

Josée AUBRY
Lussier Insurance Firm

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10 years have already passed since the QCCC was founded by a small group of people wishing to help the Christian community. For my part, I have the chance of working with these people on a regular basis and I can tell you that they all have a heart to serve God as best as they can. This desire is reflected in the professionalism and excellence of the services provided by each department.

The QCCC people don't stop at the incorporation and registration of charities, they make sure that future directors have a clear vision of what they want to achieve. In addition through the years, they have created tools to make the life of administrators easier and to answer many of their questions. Just to mention two of those tools.

DDR is a "user friendly" software to issue receipts for donations that meets the criteria of Canada Revenue Agency. On the other hand, Tools-online, containing lots of information, allows directors to manage efficiently their charity. With these tools, organizations are able to meet the requirements of various government levels, avoid serious problems and therefore, concentrate on their mission.

As an organization helping other organizations, it is true that QCCC is not like other charities, but you can be sure they have touched many more people then we can imagine through these organizations that they have helped.

Steve Thibault
Webmaster

CRA POLICIES . . .

Do gifts of services qualify as charitable donations ?

Many charities often ask us concerning gifts of services as to whether or not they qualify for an official donation receipt. So we want to clarify **CRA**'s policy regarding gifts of services.

The *Income Tax Act* currently permits a registered charity to issue official donation receipts for income tax purposes for donations that legally qualify as gifts.

Contributions of services, that is, of time, skills or efforts, are not property, and therefore they do not qualify as gifts for purposes of issuing official donation receipts. Accordingly, a charity cannot issue an official donation receipt for services rendered free of charge. However, it may be possible to issue a receipt when a right to reimbursement for any actual expense incurred on behalf of a registered charity has been established. See Policy Commentary CPC-012, Out of pocket expenses for more information.

A charity may issue an official donation receipt if a person provides a service to the charity, the charity pays for the service, and the person then returns the payment to the charity as a gift. In such circumstances, two transactions have taken place, the first being the provision of a service and the payment flowing therefrom, and the second being a natural gift.

The parties should be advised to proceed by way of an exchange of cheques. This ensures the presence of an audit trail, as the donor must account for the taxable income that would be realized either as remuneration (in which case the charity may also be required to issue a T4 slip) or as business income.

A charity should not issue an official donation receipt to a service-provider in exchange for an invoice marked "paid". While this procedure does establish an audit trail, it raises questions as to whether in fact any payment has been transferred from the charity to the service-provider which in turn is being gifted back to the charity.

CRA references :

1. *Gifts and official donation receipts CPC-017*
2. *Income Tax Technical News, Issue 26.*

You would like a competent and objective opinion allowing you to evaluate the quality of management and administrative principles used by your organization ?

Visit our website www.qccc.org, and see our section SERVICES, under « SCCC Services », and answer the questions in the Section « Update Program ». This exercise will give you a good idea of your administrative situation . . .

Find out about our « UP DATE PROGRAM » and receive your QCCC « *Attestation* » !

Donation of gift-certificates ?

What does a charity do concerning donations of gift certificates ? What is the policy outlining the CRA's policy on circumstances where official donation receipts for income tax purposes can be issued for gift certificates ?

Your charity organizes a fund raising dinner and, for the occasion, you received gift-certificates from many store owners who are supporting your cause. In such cases, what should be done concerning the issuing of charity receipts ? Of course, as a registered charity, you can issue official receipts for income tax purposes for gift certificates given in these circumstances.

What is a gift certificate ?

A gift certificate is a certificate having a stated monetary value that entitles the recipient to purchase goods and/or services in the establishment of the issuer.

Who is the issuer of the gift certificate ?

The issuer: the person (individual, retailer, business) that creates a gift certificate redeemable for goods and/or services from that person.

Application

1. This policy applies to registered charities that issue official donation receipts for gift certificates. Registered charities often accept gift certificates and use them in fundraising events, such as auctions and raffles.

2. Registered charities can issue an official donation receipt when the donor

a) is not the issuer of the gift certificate; and

b) has obtained the gift certificate for valuable consideration either from the issuer or other third party.

3. Registered charities cannot issue official donation receipts for gift certificates they receive directly from the issuer.

4. A charitable donation must involve a transfer of property [Footnote 1] of any kind, real or personal, corporeal or incorporeal, which includes rights. A right is a legally enforceable claim by one person against another. Whether the donation of a gift certificate constitutes a transfer of property, and more particularly a transfer of a right, depends on the particular circumstances.

5. A gift certificate can be considered to be a promise from a merchant to supply goods and/or services in an amount specified on the face of the certificate. The Canada Revenue Agency has determined that a gift certificate constitutes property and a right, but only if the promise is enforceable, that is, only when the certificate was acquired for consideration.

Scenarios

6. When a person purchases, or otherwise obtains for consideration, a gift certificate, the terms of which permit its assignment, from an issuer and donates it to a charity, the purchaser/donor can receive an official donation receipt for the fair market value of the gift certificate. A receipt cannot be issued to the issuer of the gift certificate. It is the purchaser/donor who has made a donation of the gift certificate to the charity and not the issuer.

In this scenario, the issuer of the gift certificate will realize income for the fair market value of the gift certificate.

Continues page 8

Client Testimonies . . .

May our actions praise the Lord in everything !

To our dear friends at QCCC:

Words cannot express the gratitude in our hearts for the work which you all have done for our church and our mission agency. We are blessed here in Quebec to have a ministry like QCCC. God has used you (and is still using you) to fill a huge need for our ministries. We pray that the Lord will greatly bless you and fill you with his rich benefits each day.

While searching for some verses that can express our sentiments, I found this passage of Scripture that shows our best wishes towards you : "*And God is able to make all grace abound toward you; that you, always having all sufficiency in all things, may have abundance for every good work: As it is written: "He has dispersed abroad, he has given to the poor; his righteousness endures forever." Now He who supplies seed to the sower, and bread for food, supply and multiply the seed you have sown and increase the fruits of your righteousness, while you are enriched in everything for all liberality, which causes thanksgiving through us to God. For the administration of this service not only supplies the needs of the saints, but also is abounding through many thanksgivings to God, while through the proof of this ministry, they glorify God for the obedience of your confession to the gospel of Christ, and for your liberal sharing with them and all men, and by their prayer for you, who long for you because of the exceeding grace of God in you. Thanks be to God for his indescribable gift!"*

2 Corinthians 9:8-15

We greatly appreciate you.

In Him with You,

Pastor Jason HAMBY
Faith Baptist Church of the Mauricie & Macedonia World Baptist Missions International

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We welcomed with great joy the creation of the QCCC ministry. From the beginning, we have benefited from their judicial advice. The Lord asks us to manage with good stewardship what He has given us and we were able to improve ourselves due to their well trained team made up of rigorous and dedicated professionals, devoted in the different administrative and financial business fields. Being aware and mindful of doing the best to our knowledge and competence, we soon recognized that without the help of the QCCC, we would not have done as well and therefore, we anxiously became an affiliate member of the organization. It is with gratitude that we underline its 10 years and we wish them long life in the service of the King of kings and of their servants.

Evelyne HEBRARD
Assistant Administrator Youth for a Mission team for Québec

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I have known QCCC from its beginning. As pastor of a church, I personally received the training which they give to help church directors and administrators to better understand the diverse laws and regulations governing us. I was blessed by the answers and recommendations that were given to us through their different professionals.

QCCC being a Quebec organization unique on its own, not only are they accessible and near us, but they can serve us in French. The QCCC representatives are well aware of the Quebec laws and keep themselves up to date as to the evolution of the legislation. I'm thankful to God for this service and for their eagerness in helping the churches with their legal proceedings.

As director of an association of churches, I don't hesitate in recommending the QCCC to churches desiring to incorporate or still, who are looking for a legal opinion which in some cases, we are not able to give adequately. Their presence in Quebec makes us realize that associations of churches do not have to develop this expertise which demands constant updating.

Thank you to the present team and I pray God for your continuation.

Gilles LAPIERRE
General Director Association of Baptist Evangelical churches of Quebec

Donation of gift-certificates ? (Cont'd)

7. When the issuer donates a gift certificate directly to a charity, the issuer is not entitled to an official donation receipt at the time the donation is made. This concept is further developed in paragraph 9 below.

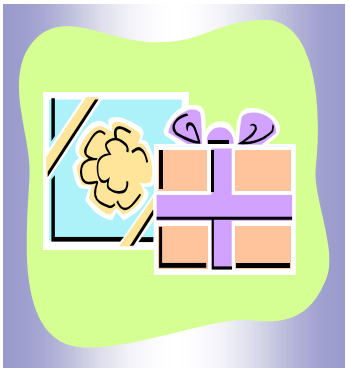
In this scenario, the donation does not constitute a transfer of property and the issuer does not realize any income for having donated the gift certificate.

8. When the issuer donates a gift certificate directly to a charity, the issuer may be eligible for an official donation receipt when the charity redeems the certificate for property. Therefore, to be eligible for a receipt, redemption of the certificate must form a transaction that would otherwise have constituted a gift. In other words, the charity must redeem the certificate for some form of property. A receipt cannot be issued if the charity redeems the gift certificate for a contribution of services [Footnote 2], such as time, skills or effort, because these are not property and do not qualify as charitable donations. A receipt issued by the charity should specify the nature of the property it received in exchange for the gift certificate.

In this scenario, the issuer of the gift certificate will realize income equal to the difference between the value of the property gifted and the amount it paid for the property.

9. When the issuer donates a gift certificate directly to a charity, and the charity transfers the certificate to a third party, for example, at an auction or a raffle, the redemption of the gift certificate by the third party does not entitle the issuer to a receipt. The honouring of the gift certificate by the retailer cannot transform the character of the original transfer of the gift certificate to the charity into a gift. Each transaction must be viewed independently in determining whether a gift has been made.

In this scenario, no income is realized in respect to the donation and no donation deduction or tax credit can be claimed. However, where the issuer has donated and redeemed a gift certificate for property for the purpose of earning income in its business, a reasonable deduction may be available in respect to the cost of the property [Footnote 3].



Value of a gift certificate

10. The Canada Revenue Agency has determined that in some instances, the fair market value of a gift certificate may not be the equivalent of its face value. Factors to consider might be:

1. the flexibility of the certificate - does the coupon expire after a certain time, is it usable only within a specific timeframe, does it restrict the purchaser to specific merchandise within the store, and

2. its usefulness - does the retailer offer merchandise for the amount of the gift certificate, or will the certificate account for a portion of regular selling property, for example, a $50 gift certificate at a car dealership.

Such factors may reduce the fair market value of a gift certificate. Where a charity is redeeming a gift certificate, donated by a retailer, the receipt should be issued for the fair market value of the property supplied.

References :

Income Tax Act, R.S.C. 1985, (5th supp.) c.1.

CRA # : CPS-018

Footnotes :

[Footnote 1]
Income Tax Act, ss. 248(1).

[Footnote 2]
Gifts and Official Donation Receipts, IT-110.

[Footnote 3]
Income Tax Act, s. 9.

QCCC is at your service !

Client testimonials . . .

I wish to take this opportunity of the 10th anniversary of the Quebec Council of Christian Charities (QCCC), to underline their extraordinary contribution in bringing wellbeing and vitality to the church and evangelical organizations of Quebec.

After 30 years of active ministry, traveling across Quebec as pastor and consultant, I am able to testify of the evolution which is motivating churches and organizations toward excellence and renewed ethics in their management and administrative activities.

QCCC has given the evangelical ministries and churches of Quebec their unequalled expertise allowing them to reaffirm the gospel message with a credible and respected testimony to our modern society.

Denis MORISSETTE, M.Ed.
President
Denis Morissette Communications Inc.

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On June 28th 2005, the **Quebec Conference of Mennonite Brethren Churches** (Association des Églises des frères mennonites de la province de Québec - **AEFMQ**) engaged the **QCCC** (Quebec Council of Christian Charities) to update our letters patent, constitution, bylaws, and related institutional documents. Most of these documents had not been updated since our initial incorporation in 1982. Having been *personally* involved with the process to bring the documents up to date, I would like to emphasize the excellent contributions, collaboration and availability of the **QCCC** team throughout the process. In particular, we would like to extend a special THANK YOU to Emilie Thibault who guided the process masterfully with the skillful assistance and guidance of Notary Allard who works with the **QCCC**. Thank you also to Michele Marcoux and Roger Thibault for their understanding of the AEFMQ's requirements and for their patient guidance of the AEFMQ Board members who worked « *diligently* » to update the documents. WITHOUT the **QCCC,** the AEFMQ as an organization registered under the Religious Corporations Act, would not have experienced the increased credibility we now enjoy with Revenue Canada and Revenu Quebec.

I would not hesitate to recommend the « *professional services* » of the **QCCC** to churches, their boards or other Christian organizations regarding any organizational support requirements.

A « highly satisfied » client and brother.

Gilles DEXTRAZE
Executive Director
AEFMQ

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Recently we turned to the **QCCC** for their help with several very important issues. The service we received was very professional, as evidenced by the knowledge and expertise of the issues at hand and the quality of work provided. Yet it was also very personal as they listened to our particular needs and took time to understand the situation and our context.

It is very evident that for the members of the **QCCC** team, what they do is not just simply a job, but rather a ministry to churches and individuals for the glory of God.

Reverend Allan HACK
Assistant Superintendent
St-Laurence District
Christian & Missionary Alliance of Quebec

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We have been and still are happy to be associated with the QCCC in their mandate to service the churches and organizations. We have, from the beginning, captured the urgency, need and importance of such an organization.

Throughout these past ten years, we have benefited from their collaboration and their expertise.

There are still numerous challenges as well in the training and support of organizations in their administrative structure to govern and financially manage their charity with good principles.

We thank the Lord for Roger Thibault and all the members of his team for their excellence in their work and devotion to the service of the Church of the Lord.

With respect.

Roland GRIMARD
General Secretary
Union d'Églises Baptistes Françaises au Canada (UEBFC)

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Our Church has been a member of the QCCC since 2006. During this time their services have been an invaluable blessing to us. Whenever we have a question or in need of any information they are always ready to supply the appropriate and correct answer to our query. The staff at CQOC is efficient, friendly and always ready to help. We are grateful to have such a resource available to the Christian community in Quebec. Congratulations on these 10 years. May God continue to use you for many more to come. God bless you.

LEADERSHIP
Emmanuel Pentecostal Christian Church

Is the trail easy to follow ?

Did you know that when CRA conducts a charity audit, it proceeds to a complete verification of your operations ?

According to Canada Revenue Agency, a registered charity **must** keep adequate books and records, in either English or French, in Canada. A charity's books and records must allow CRA to verify their revenues, the resources spent on charitable programs and finally to verify that the charity's purposes and activities continue to be charitable.

When a CRA conducts an audit on your premises, the auditor examines the registration of your transactions by using audit trails. For example, starting with the official income tax receipt, he'll want to see the list of donations given by a chosen donor during the year. After having verified the donation corresponding with the receipt, he will look at the counter sheet signed by at least two persons where the donation being verified is listed. The total of the offering will be compared with the deposit slip and the inscription on the bank statement. Furthermore, he will want to see the registration of the deposit in the revenue registry and finally, in the General Ledger. If the audit trail does not allow confirming that the donation was cashed as written on the official receipt, your charity could be subjected to a CRA sanction. The sanction for issuing a receipt when there is no gift or if the receipt contains deliberately incorrect information (gift less than 25,000$) is a 125% penalty on the eligible amount stated on the receipt. If the total of such penalties for the year exceeds 25,000$, suspension of tax-receipting privileges.

The books and records include the following elements: the governing documents (incorporating documents, constitution, trust document), bylaws, financial statements, copies of official donation receipts, copies of annual information returns (Form T3010, Registered Charity Information Return), written agreements, contracts, board and staff meeting minutes, annual reports, ledgers, bank statements, expense accounts, inventories, investment agreements, accountant's working papers, payroll records, promotional materials, and fundraising materials. Books and records also include **source documents**. Source documents support the information in the books and records, and include items such as: invoices, vouchers, formal contracts, work orders, delivery slips, purchase orders, and bank deposit slips.

Are you ready for a CRA audit ?

Gilles TREMBLAY CMA, SCCC

Are you sharing the information with your directors ?

QCCC often receives telephone calls from church directors who are QCCC affiliate members, concerning administrative questions which are, most of the time, treated in our "***tools online"*** and, very often, in our "***Info Bulletin***". The information contained in those bulletins would be important to share with your directors, secretaries, treasurer or anyone who has at heart to administrate with good stewardship the church or ministry. It is sad to realize the lack of communication inside the charities.

For this reason, we strongly suggest that you advise your personnel, and most of all your directors, concerning the "***Info Bulletin***" now available "*online*". So take a few minutes in your next Board of Directors meeting to let them know about the "***Info Bulletin***" or "***tools online***" they have free access to as a member with their "***membership code".***

It is for the welfare of your organization that we encourage you to share the information !

Did you know that QCCC is now listed by **Canada Revenue Agency (CRA)** on their website as an independent, non-government organization that provides services to other non-profit organizations and charities? Indeed,, our organization is among the 10 organizations mentioned by CRA. To find this reference on their website: **http://www.cra-arc.gc.ca/chrts-gvng/chrts/tsst-eng.html**

Did you know that CRA is presently conducting half a day to 2 days audit in order to make sure charities have adequate books and records in either English or French, in Canada ? If yes, make sure you are ready ! It is important to always be prepared to receive the visit of CRA auditors as charities are selected on a random basis. *(Read our article on page 10)*
http://www.cra-arc.gc.ca/E/pub/tg/t4118/t4118-08-e.html

Did you know that a charity can only reimburse travel expenses if spent while doing an admissible charitable activities? Yes, and furthermore, the reimbursement document must include the following information : date, destination, purpose, start address, finish address, total kilometres, and total km for charities activities.

Please note that the travel of a pastor from his home to his work place is not admissible for reimbursement from the organization.

Our services . . .

The **QCCC** gathers **« committed Christian professionals »** offering consulting services necessary for good management of charities. Among the professional services offered, you will find the following professional individuals:

- Accounting expert
- Bookkeeping technicians
- Notary
- Insurance expert : general, group, life
- Tax consultant for registered charities
- Financial and management consultant

« A ministry helping other ministries ! »

Book of the Corporation Guide
Printed version 60 $
Special Member 50 $

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Fax : 450.778.2777

QUEBEC Council of Christian Charities

**THROUGH OUR WEBSITE,
VISIT OUR OFFICE
AND MEET THE TEAM !**

You're not a QCCC "affiliate member" ?

Find out concerning the advantages, among which is a 7% savings on insurance premiums with our Alpha/Omega Insurance Program, while supporting **the QCCC . . .**

Thank you for considering a partnership with us !

For more details concerning the benefits and membership fees, visit our web site : www.cqoc.org