

What matters to you, matters to us.
Here are some things we think are important for you to know.



March 23, 2020

Not-for-Profit Update

We trust that our newsletters will be of interest to you, and want to share items that matter.

When we decide what to include in our newsletters, we base that on the things we know about you and your organization. If you have questions about anything in this newsletter or things that you've heard around the water cooler, we'd love to hear from you!

Our Office

[Details on steps we've taken](#)

We are joining the social distancing movement and have closed our office during this pandemic, but don't worry - we are still working! We have been doing our files digitally for a number of years and are all set up to work from our homes. For me, specifically, since I primarily work from home, my office extension will continue to work as normal, ringing in my home office. For the others, please email or call and leave a voicemail which they will check frequently. As many of you know, my schedule works around my husband's ER shift work and daycare. With no daycare, my hours may be slightly more erratic. If you have an urgent request, please type "URGENT" in the subject line and I will be sure to respond as soon as I can.

Audit Field Visits

[Technology will let us meet, even when we can't physically](#)

I will not be scheduling any audit field visits until the Canadian government has removed the recommendation for social distancing. This doesn't mean that we can't work together to get it done though. With the use of technology, we should be able to complete most, if not all, of the audit remotely. We will still schedule a time for the audit to occur. Before that, you can upload to our website the various documents that will be required for us to perform the engagement, as listed in the preparation letter that we send each year. For revenue, expenses and payroll, we will let you know during the audit which items we will sample test and those items can be uploaded. When you are ready to schedule the time for your audit, please let me know. We will go ahead and book the time and, if when it comes, the restrictions have not been lifted, we will work remotely.

Digital Documentation

How to send year end items

When sending us documents digitally, please ensure that the names of the files and/or emails are clear in letting us know exactly what is being sent. We have been using an app called Scannable (by Evernote) for iPhone, which is great for creating multi-page PDFs which can be saved to your phone or sent via email. This allows you quickly capture images (without backgrounds or shadows, and eliminates most page creases), create unique file names (select on "Scannable Document" at the bottom of the image after clicking on the check mark), and send them with a few quick clicks. Unfortunately, this app is not available for Android, but I've heard great reviews & recommendations for Adobe Scan.

T3010 Deadline Extended

CRA has made an extension in light of the circumstances

CRA has extended the T3010 deadline for charities with year ends between September 18, 2019 and June 30, 2020, the deadline for submission is December 31, 2020.

For Employers

Workforce considerations

If you are considering reducing your workforce during the pandemic, be aware that there are a number of legal considerations that must be reviewed to ensure that you will not open yourself up to litigation. A lawyer should be consulted if this is the case. You can also consider a:

- **Work-sharing Program** (done through Service Canada, reduces scheduled work hours and allows employees to collect EI, reducing the payroll burden on the employer and allowing employees to not suffer financially)
 - **Supplemental Unemployment Benefits** (registered through Service Canada, the employer can top-up EI benefits during a temporary layoff, reducing the payroll burden on the employer and allowing employees to not suffer financially)
 - **Temporary Wage Subsidy** (for 3 months, a subsidy of 10% of remuneration paid (to a max of \$1,375/employee or \$25,000/employer) is available to eligible organizations. Payroll remittances would be reduced, allowing for an immediate benefit.)
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Employees & Self-Employed

Personally speaking, how can you supplement lost wages

EMPLOYEES

If you are sick or self-isolating, you can apply for employment insurance [sickness benefits online](#) or by calling 1-833-381-2755. This will give you either 55% of your normal income or \$573 per week, whichever is less.

SELF EMPLOYED

If you did not pay into employment insurance benefits last year, or if you didn't work more than 600 hours, you can apply for the emergency care benefit. The government hopes to have applications open by early April and you will be able to apply with your Canada Revenue Agency account online. There will also be a toll-free number when applications open. This will provide you with 15 weeks of payments of up to \$450 per week.

Alternatives for In-Person Meetings

Can you still have your meetings and practice social distancing?

Many not-for-profits meet in person regularly for board meetings and AGMs. With social distancing protocols enacted, you will need to look at your by-laws and/or the Canada Not-for-profit Corporations Act (CNCA) or Ontario Corporations Act (OCA) to determine if you will be able to hold meetings virtually, vote by proxy, or delay meetings. The CNCA does allow for electronic meetings (ie: conference call, video chat), but the OCA was written before such technology exists. Be aware that your by-laws may have policies more stringent than that in legislation. For additional information, refer to ["The COVID-19 Pandemic: Key considerations for charity and non-profit governance" by Natasha Smith and Katrina Kairys of Miller Thomson on March 20, 2020.](#)

Keep Up To Date

As circumstances change, measures the government takes will also change

For up-to-date information on incentives, I would suggest subscribing to Carter's Charity Law and/or Miller Thomson's legal newsletters. They are both specific to not-for-profits, which is an area many others neglect. Miller Thomson has a page specifically dedicated to questions that arise out of the Covid-19 pandemic. Canadian Council of Christian Charities (CCCC) also has a wealth of information available to charities, much of which is applicable to not-for-profits as well. And if there's something specific that you are having trouble finding out more about, please don't hesitate to call or email Ken or I.

The preceding information is for educational purposes only. As it is impossible to include all situations, circumstances and exceptions in a newsletter such as this, a further review should be done by a qualified professional. Although every reasonable effort has been made to ensure the accuracy of the information contained in this newsletter, no individual or organization involved in either the preparation or distribution of this letter accepts any contractual, tortious, or other form of liability for its contents.

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