

A man with short dark hair, wearing a teal button-down shirt over a white t-shirt and teal pants, is sitting on a light-colored sofa. He is smiling and looking at a laptop screen. In the background, there is a guitar on a shelf and some books. A large red rounded rectangle is overlaid on the top right of the image.

# Inspire Confident Giving

**CCCC Accreditation Program Guide**  
*with the detailed Standards of Accountability*



**Canadian Centre for  
Christian Charities**

**ACCREDITED MEMBER**

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# What is the CCCC Accreditation Program?

## INTRODUCTION

As public trust in charities continues to decline, a growing number of Canadians are looking for evidence of a charity's credibility before deciding to make a donation. Many ministries are looking for more ways to demonstrate their trustworthiness in a compelling way and to ensure that they are meeting the highest standards.

## CCCC'S ACCREDITATION PROGRAM FOR MINISTRIES

Accredited Membership with the Canadian Centre for Christian Charities (CCCC) helps ministries to demonstrate financial and organizational integrity. Accredited Members agree to abide by CCCC's Standards of Accountability and voluntarily undergo regular external reviews. Accreditation provides tangible evidence of a charity's transparency and desire to exceed the minimum requirements for maintaining charitable status. This pro-active approach builds trust and inspires confident, generous giving.

## CCCC'S ACCREDITATION PROGRAM CAN HELP YOU TO...

**Inspire confident giving among your donors**

As an Accredited Member, you'll earn the right to display your accreditation on all your promotional materials. Accreditation assures donors that you are operating with the highest standards of integrity.

**Equip your staff with best practices to improve operations**

Regular external reviews will provide your charity with detailed reports containing recommendations and best practices to help you improve your operations.

**Demonstrate due diligence to your board**

Accreditation assures your board that your charity is taking pro-active steps to improve operations, reduce risks, and obtain a comprehensive review from external professionals.

**Connect with new donors who are eager to support Christian charities**

As an Accredited Member, you'll have the opportunity to create a customized profile on [giveconfidently.ca](http://giveconfidently.ca), which is regularly promoted to potential donors.

# How do we become Accredited?

We are thrilled that your ministry is considering Accreditation! The process for becoming an Accredited member of CCCC is outlined below. Our team is here to assist you, so please don't hesitate to contact us if you have any questions along the way.

The timeline of this process will depend largely on whether your organization must implement changes to be in full compliance with the Standards of Accountability. It also depends on timely responses to our comments/recommendations/requirements. Further information about the approximate timeline is provided within each step below. Count on at least three months for the whole process.

## PREPARE YOUR MINISTRY.

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- > **Become an affiliate member with CCCC.** If your organization is not already an affiliate member, we recommend that you visit our website ([www.cccc.org/membership\\_options](http://www.cccc.org/membership_options)) and sign up today. As an affiliate member, you will begin enjoying all the resources and benefits of affiliate membership now and your membership fee will count towards your accreditation fees once approved.
- > **Appoint an Accreditation Champion (“AC”)** for your organization who will be responsible for leading the initiative and completing the remaining steps. The AC should be someone who can carve out time to gather and compile the documents and who has a good working knowledge of your organization's governance, finance, HR, and fundraising practices. The AC does not need to be an expert in all these areas but should know whom to talk to or where to go to find the related information. The AC should also have the ongoing support of your senior leadership team.
- > **Review the 50+ indicators of the five Standards of Accountability** included in this guide and make a list of possible gaps that may exist and any indicators you are unsure about. Affiliate members have access to additional resources and commentary about each of the indicators [here](#).
- > **Speak with the appropriate people** within your organization about any uncertain indicators to confirm your organization's practice.
- > **Make a list of any remaining gaps and reach out to the team at CCCC** ([accreditation@ccc.org](mailto:accreditation@ccc.org)) to discuss the gaps. The CCCC team can provide additional guidance and resources that may assist your organization in addressing the gaps, such as policy templates.
- > **Develop a plan to implement the outstanding requirements** needed for full compliance. Do this with the appropriate people within your organization.
- > **The timeline for this preparation period could be as short as a week or could take several months.** The timing depends largely on whether your organization must implement changes to be in full compliance with the Standards of Accountability and how quickly this can be accomplished.

## SUBMIT YOUR APPLICATION.

- > **Complete the application form (beginning on page 17) and gather all required supporting documents.** An authorized officer for your organization must sign the compliance agreement on the first page of the application before it is submitted. Provided the required information and documents are readily available, you should be able to compile your application package in 1-2 weeks.
- > **Submit the application.** Contact us for a personalized Google Drive link or email or mail your package. The base fee (due with the application) can be paid by cheque or over the phone by credit card.

**Email:** accreditation@cccc.org  
**Phone:** 519.669.5137  
**Mail:** Canadian Centre for Christian Charities  
PO Box 335, STN Waterloo, Waterloo, ON N2J 4A4

### Annual Accredited Membership Fees (2025)

Base fee	\$1045*	The base fee is due with your application. The base fee is reduced by any membership fees previously paid for the calendar year (e.g. affiliate membership fee).
Additional fee	\$50 per \$100,000 of official receipted income as per the charity's T3010 (Annual Information Return). The maximum additional fee is \$5,000.	The additional fee is billed on a pro-rata basis for the calendar year and is assessed at the time of approval.

\* Fees are reviewed annually. Fee changes, if any, are implemented each January.

## REVIEW OF YOUR APPLICATION.

- > **Our staff will carry out an initial quick scan** of your application package to determine if it is ready for review.
- > **Your application will be reviewed** by at least two of our reviewers. The review is typically completed within one month of the complete package being received by CCCC. Additional information may be requested during the review period.
- > **CCCC staff will provide a detailed report** with our findings following the review of your application. You will meet with a CCCC representative to discuss the findings and any outstanding items.
- > **If any additional information is required or we identified gaps in compliance** during the review process, CCCC staff will discuss a reasonable timeline for you to demonstrate compliance and provide additional resources to help your organization achieve full compliance.

## ACCREDITATION GRANTED.

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- > **Once compliance is confirmed, CCCC will provide a formal letter of congratulations** along with an invoice for the additional (pro-rata) fee for the remainder of the membership year.
- > **Your charity will receive a framed certificate** to recognize this important milestone.
- > **We encourage you to celebrate with your team and use all the promotional materials available** to spread the news that your ministry has earned accreditation!
  - Display your CCCC Accreditation on your website and materials.
  - Complete your personalized Give Confidently profile.
  - Place an order for complimentary promotional inserts to include with your year-end donation receipts and/or Christmas fundraising appeal.

## CONTINUOUS IMPROVEMENT AND MAINTAINING ACCREDITATION.

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Your organization has worked hard to achieve its Accreditation and is an inspirational example to others. However, the journey doesn't end here. Accredited charities are committed to continuous improvement and the whole CCCC team will be here to support your ministry. It is our vision that all Christian ministries will operate in an exemplary, healthy, and effective way so they can more easily fulfill their missions.

To maintain your accreditation, your organization must continue to uphold the Standards and demonstrate compliance by participating in an Annual Standards Check and Accreditation Reviews.

- > **Annual Standards Checks (ASCs)** provide a regular check-in with our team to confirm compliance with select Indicators. ASCs are completed each year in which a full Accreditation Review is not being undertaken. You will complete a checklist and submit key documents (e.g., audited financial statements, T3010) to CCCC. The completed checklist and documents are due six months following your charity's year-end. CCCC reviews the information and sends a notification confirming compliance or requesting additional information if needed.
- > **Accreditation Reviews** are carried out by CCCC representatives every four years to confirm, based on the evidence, that your organization continues to comply with all the Standards of Accountability. The reviewer considers over 50 Indicators to determine compliance with the Standards. The Accredited Member submits pertinent information including through a checklist, required documentation, and interview(s) with member personnel. Determination of compliance is based solely on the information provided by the member and what is available in the public domain (e.g., the member's website). Following the review, a written report is prepared for the benefit of the member organization. The report does not comment on every Indicator reviewed, but highlights key observations. If any area of non-compliance is identified, or if additional information is required to determine compliance, instructions are included
- > **Non-Compliance** - The member will be notified quickly of any apparent area of non-compliance identified. CCCC will provide a specific time frame for the charity to demonstrate compliance. We are here to help! We will make every effort to help the charity achieve compliance.

# What are the Standards of Accountability?

The Standards of Accountability are an established and respected set of standards developed and improved over the past 40 years. The high standards represent what is widely expected of exemplary Christian charities committed to integrity, accountability, and transparency.

To be approved for Accredited Membership, charities must demonstrate compliance with over 50 indicators of the five Standards of Accountability. After obtaining Accreditation, the charity must demonstrate ongoing compliance with the Standards through Annual Standards Checks and periodic Accreditation Reviews. The 50+ indicators of the Standards of Accountability begin on page 8. Additional resources and commentary on each of the Standards and indicators are available to Affiliate members here.



## **Christian Ministry**

The charity is committed to the Christian faith.

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## **Diligent Governance**

The charity is governed by an independent, active board that establishes policy and reviews the impact of the organization's activities.

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## **Financial Oversight and Transparency**

The charity demonstrates transparency and proper financial oversight through an independent financial audit, an audit review committee, and public disclosure of its financial statements.

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## **Organizational Integrity**

The charity upholds the highest standards of integrity, adheres to applicable laws, and operates in accordance with its own governing documents.

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## **Ethical Fundraising**

The charity is ethical in its fundraising activities and respects the dignity and interests of the donor.



## STANDARD 1 CHRISTIAN MINISTRY

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**The charity is committed to the Christian faith.**

- 1.1 All members of the governing board (the “Board”), officers, and key staff, upon their election or appointment, and at regular intervals thereafter, affirm a written statement of faith that is consistent with the commonly held and historic central tenets of the Christian faith.<sup>1</sup>
- 1.2 The organization publicly declares a Christian mission that guides its values and activities.

<sup>1</sup> “Commonly held and historic central tenets of the Christian faith” as are found, for example, in the Apostle’s Creed ([https://en.wikipedia.org/wiki/Apostles'\\_Creed](https://en.wikipedia.org/wiki/Apostles'_Creed)).



## STANDARD 2 DILIGENT GOVERNANCE

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**The charity is governed by an independent, active board that establishes policy and reviews the impact of the organization’s activities.**

### 2.1 Board Composition

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- a. The Board has at least five members.
- b. A majority of the Board members reside in Canada.
- c. A majority of the Board members are at arm’s length<sup>2</sup> to each other and to the staff who report to the board.
- d. No member of the Board may be an employee of the organization or receive, directly or indirectly, any remuneration from the organization unless,
  - i. the organization is constituted by a Special Act that provides such an exception,
  - ii. the organization is a university accredited with a body that requires a faculty member to be appointed to the board (if permitted by law), or
  - iii. an arrangement with a director for goods or services is permitted by and carried out in accordance with the organization’s bylaws, conflict-of-interest policy, and any relevant legislation. In such situations, at a minimum,
    - the discussion and decision must occur with the director absent,
    - the organization must document its analysis of why the arrangement is in the best interests of the charity,
    - the arrangement is disclosed in accordance with any requirements of the Canadian Accounting Standards for Not-For-Profit Organizations, and
    - the remuneration is not for services provided by a director in their capacity as a director or employee.



Where the spouse of a director is employed by the organization, the remuneration paid to the spouse is an indirect benefit to the director, and therefore, constitutes non compliance.

e. There are at least as many voting members of the organization as members of the Board.

## 2.2 Board Meetings

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- a. The Board holds at least two full agenda meetings each year where the discussion is not restricted to one specific issue (e.g., appointing officers).
- b. Quorum is at least a majority of the authorized number of Board members.
- c. The Board keeps proper written minutes of all meetings.

## 2.3 Board Responsibilities

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- a. The Board ensures that the organization complies with the organization's governing documents.
- b. The Board ensures that new directors receive an orientation that provides adequate information to understand and fulfill their responsibilities including any obligations within these Standards.
- c. Each member of the Board acts in the best interests of the organization and is not controlled or restricted by any external entity or interest. Any real or perceived conflict of interest is declared and is subject to board policy as per Standard 4.2d.
- d. The Board maintains control over the organization.
- e. The Board develops, reviews, and/or approves the organization's policies as appropriate. The Board ensures the organization's policies are regularly reviewed and are maintained in an organized manner.
- f. The Board ensures that all necessary regulatory filings are prepared factually, accurately, and remitted on a timely basis.
- g. Staff who report to the board have a written job description or Terms of Reference. The Board has a process to regularly review their performance based on reasonable criteria.
- h. The Board regularly reviews its director composition and term end dates to ensure it is proactively planning for replacement and/or succession.
- i. The Board regularly reviews its performance.

## 2.4 Program Evaluation

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The Board monitors the effectiveness, efficiency, and impact of the organization's activities by regularly reviewing program evaluations conducted by management. The Board is aware of and considers the impact of these activities on an ongoing basis.

## 2.5 Annual Meeting of the Members

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The organization holds an annual meeting to, among other things,

- > fulfill the requirements as identified in the organization's governing documents or relevant legislation;
- > inform members of its activities, performance, and achievements;
- > provide reasonable opportunity for members to ask questions or seek clarity about matters of legitimate interest.

2 "Arm's length" is defined, for example, in Section 251 of the *Income Tax Act* and generally means not connected by blood relationship, marriage, or adoption (<http://laws-lois.justice.gc.ca/eng/acts/I-3.3/section-251.html>).



## STANDARD 3

# FINANCIAL OVERSIGHT AND TRANSPARENCY

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The charity demonstrates transparency and proper financial oversight through an independent financial audit, an audit review committee, and public disclosure of its financial statements.

### 3.1 Financial Statement Preparation and Audit/Review

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- a. The organization prepares complete and accurate financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations.<sup>3</sup> The statements are received and approved by the Board and presented to the members within six months of the fiscal year end.
- b. The financial statements are audited by an independent licensed public accountant (“auditor”). An organization with less than \$1M in total annual revenue as reported on line 4700 of its T3010 Charity Information Return can opt to have an auditor complete a review engagement (if permitted by law in its jurisdiction).

### 3.2 Audit Review Committee

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- a. The Board appoints an audit review committee (“audit committee”) that consists of at least three members of the Board.
- b. The Board may appoint individuals to the audit committee who are not members of the Board, provided that at all times a majority of the audit committee members are members of the Board.
- c. All members of the audit committee are at arm’s length<sup>4</sup> to management and to all other members of the committee.
- d. The audit committee meets at least annually to review, among other things, the following:
  - > internal controls and financial policies
  - > the response of management to each of the auditor’s recommendations (if any) for the prior year
  - > the audit program of the auditor
  - > the annual financial statements

***In addition, the audit committee***

- > discusses the annual financial statements with the auditor;
- > receives specific feedback from the auditor relating to management and internal policies and processes without management present;
- > receives specific feedback from management relating to the auditor without the auditor present;
- > makes written recommendations to the Board with respect to such statements and the fees to be paid for audit services;
- > presents minutes of its meetings to the Board.

### 3.3 Board

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- a. The Board approves the organization's annual operating budget and monitors the organization's performance in relation to the annual budget.
- b. The Board approves the total compensation of each staff member who reports to the board.
- c. The Board provides for effective and efficient management of the organization by ensuring that adequate resources are directed to administration and fundraising.
- d. Organizations with over \$100,000 in invested assets have a written investment policy that is regularly reviewed.

### 3.4 Transparency

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- a. The organization makes readily available and accessible the following information:
  - > a copy of its most recent financial statements, as defined in 3.1, together with the auditor's report
  - > its charity registration number (BN) as assigned by Canada Revenue Agency
  - > any information contained in the public portion of its most recent Charity Information Return (Form T3010)
  - > a list of the names of the current Board members
- b. The organization participates in regular CCCC compliance reviews in a timely manner.

3 See CPA Canada Handbook - Accounting (<https://www.cpacanada.ca/en/business-and-accounting-resources/cpa-canada-handbook-the-standards-and-guidance-collection/cpa-canada-handbook-accounting>) and CPA Canada's Accounting standards for not-for-profit organizations (ASNPO): Guidance resources (<https://www.cpacanada.ca/en/business-and-accounting-resources/financial-and-non-financial-reporting/not-forprofit-organizations/publications/asnpoguidance-resources>).

4 See endnote 2.



## STANDARD 4 ORGANIZATIONAL INTEGRITY

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The charity upholds the highest standards of integrity, adheres to applicable laws, and operates in accordance with its own governing documents.

### 4.1 Laws, Regulations, Governing Documents

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- a. The organization understands and complies with federal, provincial, and municipal laws and regulations.
- b. The organization operates within the limits of, and in accordance with, the objects in its governing documents.
- c. The organization has appropriate measures in place to ensure any activities carried out with, or by other parties, whether domestically or internationally, comply with the Income Tax Act and CRA guidance and policy.
- d. The organization informs CCCC when CRA reviews or audits its charitable operations for compliance matters related to these Standards, and provides CCCC with CRA's written findings.

### 4.2 Integrity, Conflicts of Interest, and Privacy

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- a. The organization is open and accurate in all of its dealings.
- b. Charitable assets are not used to provide an undue benefit to any officer, member of the Board, or staff member of the organization.<sup>5</sup>
- c. The organization respects the dignity and privacy of the people it serves. All personal information about beneficiaries is treated confidentially.
- d. The organization has a written conflict of interest policy that applies, at minimum, to both staff and Board members.<sup>6</sup>
- e. The organization has a written privacy policy that is readily available.<sup>7</sup>

### 4.3 Risks and Complaints

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- a. The organization regularly undertakes an assessment of its major strategic and operational risks and provides a report of its plan to minimize and mitigate these risks to the Board.
- b. The organization has a process for how it addresses complaints from donors, prospective donors, volunteers and other external stakeholders

### 4.4 Human Resources ("HR") Practices

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- a. The organization has written HR policies that include, at a minimum, those required by applicable legislation.
- b. The organization conducts a fair, objective and consistent recruitment and hiring process. The organization carries out an appropriate screening process for staff and volunteers.
- c. New employees are provided the terms of their employment in writing.
- d. The organization ensures all employees have a current written job/role description.
- e. The organization has a written process/policy for managing workplace conflicts.

<sup>5</sup> See for example, CRA Policy CSP-U02 - Undue benefits (<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/summary-policy-u02-undue-benefits.html>).

<sup>6</sup> Sample wording for the conflict of interest policy is available in CCCC's Knowledge Base: <https://www.cccc.org/kbm/Content/GOV-Policy/sd-conflict-of-interest-577992479.html>

<sup>7</sup> Sample wording for the privacy policy is available in CCCC's Knowledge Base: <https://www.cccc.org/kbm/Content/COM-Privacy/sd-privacy-policy-577992516.html>



## STANDARD 5 ETHICAL FUNDRAISING

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**The charity is ethical in its fundraising activities and respects the dignity and interests of the donor.**

### 5.1 Fundraising Representatives

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- a. Fundraisers are not paid finder's fees, commission or percentage compensation based on the value of funds raised. This standard does not apply to fees charged by fundraising platforms, credit card processors or similar services that charge fees based on the value of transactions.
- b. Anyone authorized to solicit or receive funds on behalf of the organization
  - > adheres to the provisions of Standard 5;
  - > acts with fairness and integrity in accordance with all applicable laws;
  - > adheres to the organization's conflict of interest policy;
  - > does not induce a donor to transfer giving from another organization.
- c. The organization provides appropriate training and controls so that its fundraising representatives can uphold the aforementioned expectations.

### 5.2 Fundraising Communication

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- a. Donors are encouraged to seek independent professional advice when information provided by the donor suggests that the proposed gift may significantly affect the donor's financial position, income or relationship with other family members.
- b. Fundraising solicitations
  - > truthfully describe the organization's activities for which the donations will be used;
  - > respect the dignity and privacy of those who benefit from the organization's activities.
- c. Donors are kept fully informed with comprehensive and current information about the organization and its ministries.
- d. Donors and prospective donors are made known, upon request, whether an individual soliciting funds on behalf of the organization is a volunteer, an employee, or a fundraising consultant.
- e. The organization provides to donors, upon request, a copy of their own donation record.

### 5.3 Donations

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- a. Donations are only accepted for activities that are within the charity's objects and have been approved by the organization.
- b. All donors, except for registered charities, are entitled to receive an official receipt for income tax purposes for the eligible amount of the donation. The organization may establish a minimum amount for the issuance of official receipts, requiring smaller donations to be receipted only upon request.
- c. The organization maintains and publishes a *donor restricted gift policy*<sup>8</sup> on all appropriate fundraising materials, including its website. All donations restricted to a particular approved activity are used for the purpose for which they were given, subject to certain specific situations as identified in the donor restricted gift policy.

### 5.4 Privacy and Solicitation of Donors

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- a. The privacy of donors is maintained, including the donor's request to remain anonymous, unless the law requires otherwise.
- b. The donor or prospective donor list is not exchanged, sold, rented, or otherwise shared externally. If an external fundraiser is retained, access to the master donor list is limited and kept under strict control.
- c. Donors and prospective donors are treated with respect. Every effort is made to honour requests to limit the frequency of solicitations or to not be solicited. The organization ceases solicitation of a prospective donor whenever requested.

<sup>8</sup> Sample wording for the donor restricted gifts policy is available in CCCC's Knowledge Base: <https://www.cccc.org/kbm/Content/FIN-Charitable-Gifts/sd-donor-restricted-gift-policy-577992470.html>



We are thrilled that you are taking the next step towards Accreditation!

Please be sure to review the Accreditation Program Guide, including the full Standards of Accountability, before completing this application.

If you have any questions while completing this application, please contact our team, by email (accreditation@cccc.org) or phone (519.669.5137).

CONTACT INFORMATION

Full Legal Name of Organization \_\_\_\_\_

Operating Name\* (if different from legal name) \_\_\_\_\_

\* Please provide with your application a copy of any relevant registration(s) for the operating name.

Address \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_ Website \_\_\_\_\_

Canada Revenue Agency B/N Registration Number [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] RR [ ] [ ] [ ] [ ]

Application Contact Person

Title \_\_\_\_\_ First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Position \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_

Organization's CEO, Lead Pastor or Senior Leader (if different than the application contact person)

Title \_\_\_\_\_ First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Position \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_

COMPLIANCE AGREEMENT

If approved for Accredited Membership, we agree to adhere to CCCC Standards of Accountability (Standards), complete an Annual Standards Check, and participate in Accreditation Reviews. If any areas of non-compliance arise, we understand that CCCC will work with us to resolve any issues in a timely manner. If these issues cannot be resolved, we understand that our Accredited membership may be terminated, resulting in the forfeiture of the licence to display the CCCC Accredited Member Logo.

Each member of the Board, officer, and key staff member, current and future, will be instructed on their responsibility to ensure, to the best of their ability, that the organization adheres to the Standards.

- We have read and agree to adhere to the CCCC Standards of Accountability
 We have read and agree to adhere to the CCCC Brand Guidelines for Accredited Members.
 We have read, signed, and accept CCCC's Confidentiality Agreement.

Signature of Authorized Officer (e.g., CEO, Lead Pastor, or Board Chair)

Date

## INSTRUCTIONS

1. Please read the Standards of Accountability (as found in the program guide) carefully prior to completing the following compliance questions.
2. Next to each Indicator select 'Yes', 'No', or 'N/A'. 'Yes' means that the statement is true for your organization. 'No' means it is not true but should be. 'N/A' means it does not apply in your situation (e.g., An Indicator addresses working outside Canada and your ministry doesn't do work outside Canada).
3. Please provide additional comments where requested and whenever you feel additional context would be helpful to the reviewer.
4. For each document requested, please check the box to indicate it has been included with your submission.
5. If a document does not apply to your organization, please indicate this in the comments section.
6. For more commentary and information about what is required for a particular Indicator, see the document Standards Commentary.

## STANDARD 1 CHRISTIAN MINISTRY

*The charity is committed to the Christian faith.*

- 1.1 All members of the governing board (the "Board"), officers, and key staff, upon their election or appointment, and at regular intervals thereafter, affirm a written statement of faith that is consistent with the commonly held and historic central tenants of the Christian faith (for example, the Apostles' Creed). ..... Yes  No
- 1.2 The organization publicly declares a Christian mission that guides its values and activities. .... Yes  No

### Documents (please upload to the folder titled 'Standard 1'):

- Most recent statement of faith declaration signed by each director, officer, and key staff (e.g., annual or at term renewal).
- Please provide the organization's stated mission that guides its values and activities. This could be a link to a page of your website or a document that includes this information.

### Comments:



## STANDARD 2 DILIGENT GOVERNANCE

The charity is governed by an independent, active board that establishes policy and reviews the impact of the organization's activities.

### 2.1 Board Composition

2.1.a The Board has at least five members. ....  Yes  No

2.1.b A majority of the Board members reside in Canada. ....  Yes  No

2.1.c A majority of the Board members are at arm's length to each other and to the staff who report to the Board. ("Arm's length" is defined, for example, in Section 251 of the Income Tax Act and generally means not connected by blood relationship, marriage, or adoption.) ....  Yes  No

2.1.d. No member of the Board may be an employee of the organization or receive, directly or indirectly, any remuneration from the organization unless,

- I. the organization is constituted by a Special Act that provides such an exception,
- II. the organization is a university accredited with a body that requires a faculty member to be appointed to the board (if permitted by law), or
- III. an arrangement with a director for goods or services is permitted by and carried out in accordance with the organization's bylaws, conflict-of-interest policy, and any relevant legislation. In such situations, at a minimum,
  - the discussion and decision must occur with the director absent,
  - the organization must document its analysis of why the arrangement is in the best interests of the charity,
  - the arrangement is disclosed in accordance with any requirements of the Canadian Accounting Standards for Not-For-Profit Organizations, and
  - the remuneration is not for services provided by a director in their capacity as a director or employee.
  - where the spouse of a director is employed by the organization, the remuneration paid to the spouse is an indirect benefit to the director, and therefore, constitutes non compliance. ....  Yes  No

2.1.e There are at least as many voting members of the organization as members of the Board. ....  Yes  No

#### Documents (please upload to the folder titled 'Standard 2.1'):

Declaration of not being an Ineligible Individual (if applicable).

Current governing documents (e.g., Bylaws, Articles of Incorporation, Certificate of Incorporation). If the governing documents were recently revised, please indicate which sections were amended.

#### Comments:

### 2.2 Board Meetings

2.2.a The Board holds at least two full agenda meetings each year where the discussion is not restricted to one specific issue (e.g., appointing officers). ....  Yes  No

2.2.b Quorum is at least a majority of the authorized number of Board members. ....  Yes  No

2.2.c The Board keeps proper written minutes of all meetings. ....  Yes  No

## STANDARD 2 DILIGENT GOVERNANCE (continued)

### 2.2 Board Meetings (continued)

**Documents (please upload to the folder titled 'Standard 2.2'):**

Past two years of Board minutes.

**Comments:**

### 2.3 Board Responsibilities

2.3.a The Board ensures that the organization complies with the organization's governing documents. .... Yes  No

2.3.b The Board ensures that new directors receive an orientation that provides adequate information to understand and fulfill their responsibilities including any obligations within these Standards. .... Yes  No

Please provide a summary of the orientation process for new Board members. If this is documented in a policy or process feel free to submit the document instead to the folder titled 'Standard 2.3'.

**Comments:**

2.3.c Each member of the Board acts in the best interests of the organization and is not controlled or restricted by any external entity or interest. Any real or perceived conflict of interest is declared and is subject to board policy as per Standard 4.2d. .... Yes  No

2.3.d The Board maintains control over the organization. .... Yes  No

2.3.e The Board develops, reviews, and/or approves the organization's policies as appropriate. The Board ensures the organization's policies are regularly reviewed and are maintained in an organized manner. .... Yes  No

Please provide a description or summary of how the board monitors the review, update, and approval of organizational policies. Include a policy review schedule, if applicable. If providing as a separate document, please upload the document to the folder titled 'Standard 2.3'.

**Comments:**

2.3.f The Board ensures that all necessary regulatory filings are prepared factually, accurately, and remitted on a timely basis. .... Yes  No

2.3.g Staff who report to the board have a written job description or Terms of Reference. The Board has a process to regularly review their performance based on reasonable criteria. .... Yes  No  N/A

## STANDARD 2 DILIGENT GOVERNANCE (continued)

### 2.3 Board Responsibilities (continued)

Please provide a description of the Board's process to regularly review the performance of staff who report to the board. If the process is outlined in a policy or other document, feel free to upload the document to the folder titled 'Standard 2.3' instead. Please indicate the date of the most recent performance review.

**Comments:**

2.3.h The Board regularly reviews its director composition and term end dates to ensure it is proactively planning for replacement and/or succession. ....  Yes  No

2.3.i The Board regularly reviews its performance. ....  Yes  No

**Documents (please upload to the folder titled 'Standard 2.3'):**

- One example of a complete board meeting package including, the reports provided to each board member, in other words, the information the board members receive to prepare for the meeting.
- Board policy manual.
- Most recent T3010, T1235 (Directors/Trustees Worksheet), T1236 (Qualified Donees Worksheet), and T1441 (Qualifying Disbursements).
- Job description or Terms of Reference for staff who report to the board.

**Comments:**

### 2.4 Program Evaluation

2.4 The Board monitors the effectiveness, efficiency, and impact of the organization's activities by regularly reviewing program evaluations conducted by management. The Board is aware of and considers the impact of these activities on an ongoing basis. ....  Yes  No

Please describe the organization's process to evaluate its programs and inform the Board of the outcome of such an evaluation. Indicate the date when the most recent evaluation was completed. If you would prefer to submit this information as a separate document, please upload it to the folder titled 'Standard 2.4'.

**Comments:**

## STANDARD 2 DILIGENT GOVERNANCE *(continued)*

### 2.5 Annual Meeting of the Members

- 2.5 The organization holds an annual meeting to, among other things,
- fulfill the requirements as identified in the organization’s governing documents or relevant legislation;
  - inform members of its activities, performance, and achievements;
  - provide reasonable opportunity for members to ask questions or seek clarity about matters of legitimate interest. ....  Yes  No

**Documents (please upload to the folder titled ‘Standard 2.5’):**

- Past two years of annual member (AGM) minutes.

**Comments:**

## STANDARD 3 FINANCIAL OVERSIGHT AND TRANSPARENCY

*The charity demonstrates transparency and proper financial oversight through an independent financial audit, an audit review committee, and public disclosure of its financial statements.*

### 3.1 Financial Statement Preparation and Audit/Review

- 3.1.a The organization prepares complete and accurate financial statements in accordance with Canadian Accounting Standards for Not-For-Profit Organizations. (See CPA Canada Handbook - Accounting and CPA Canada’s Accounting standards for not-for-profit organizations (ASNPO): Guidance resources). The statements are received and approved by the Board and presented to the members within six months of the fiscal year end. ....  Yes  No

- 3.1.b The financial statements are audited by an independent licensed public accountant (“auditor”). An organization with less than \$1M in total annual revenue as reported on line 4700 of its T3010 Charity Information Return can opt to have an auditor complete a review engagement (if permitted by law in its jurisdiction). ....  Yes  No

**Documents (please upload to the folder titled ‘Standard 3.1’):**

- The most recent audited (or reviewed) financial statements including the auditor’s report. (NOTE, if your auditor conducted a review engagement, instead of an audit, please request the supplementary information from from us.)
- A copy of the auditor’s Memorandum of Recommendation/Audit Findings, if any, following the last audit.

**Comments:**

### 3.2 Audit Review Committee

- 3.2.a The Board appoints an audit review committee (“audit committee”) that consists of at least three members of the Board. ....  Yes  No

- 3.2.b The Board may appoint individuals to the audit committee who are not members of the Board, provided that at all times a majority of the audit committee members are members of the Board. ....  Yes  No

## STANDARD 3 FINANCIAL OVERSIGHT AND TRANSPARENCY (continued)

### 3.2 Audit Review Committee (continued)

3.2.c All members of the audit committee are at arm's length to management and to all other members of the committee. ....  Yes  No

3.2.d The audit committee meets at least annually to review, among other things, the following:

- internal controls and financial policies
- the response of management to each of the auditor's recommendations (if any) for the prior year
- the audit program of the auditor
- the annual financial statements

In addition, the audit committee

- discusses the annual financial statements with the auditor;
- receives specific feedback from the auditor relating to management and internal policies and processes without management present;
- receives specific feedback from management relating to the auditor without the auditor present;
- makes written recommendations to the Board with respect to such statements and the fees to be paid for audit services;
- presents minutes of its meetings to the Board. ....  Yes  No

**If the answer to any of the 3.2 Indicators was 'no', will you undertake to ensure the committee is instructed its responsibilities for the next audit/review** .....  Yes  No

#### Documents (please upload to the folder titled 'Standard 3.2'):

- Past two years of audit review committee minutes.
- List of the current audit review committee members.

#### Comments:

### 3.3 Board

3.3.a The Board approves the organization's annual operating budget and monitors the organization's performance in relation to the annual budget. ....  Yes  No

Please provide the date on which the Board dealt with this: \_\_\_\_\_

3.3.b The Board approves the total compensation of each staff member who reports to the board. ....  Yes  No

Please provide the date on which the Board dealt with this: \_\_\_\_\_

3.3.c The Board provides for effective and efficient management of the organization by ensuring that adequate resources are directed to administration and fundraising. ....  Yes  No

3.3.d Organizations with over \$100,000 in invested assets have a written investment policy that is regularly reviewed. ....  Yes  No

#### Documents (please upload to the folder titled 'Standard 3.3'):

- Current year's Board approved budget.
- Investment policy.

#### Comments:

## STANDARD 3 FINANCIAL OVERSIGHT AND TRANSPARENCY *(continued)*

### 3.4 Transparency

3.4.a The organization makes readily available and accessible the following information:

- a copy of its most recent financial statements, as defined in 3.1, together with the auditor's report
- its charity registration number (BN) as assigned by Canada Revenue Agency
- any information contained in the public portion of its most recent Charity Information Return (Form T3010)
- a list of the names of the current Board members. ....  Yes  No

3.4.b The organization participates in regular CCCC compliance reviews in a timely manner. ....  Yes  No

**Comments:**

## STANDARD 4 ORGANIZATIONAL INTEGRITY

*The charity upholds the highest standards of integrity, adheres to applicable laws, and operates in accordance with its own governing documents.*

### 4.1 Laws, Regulations, Governing Documents

4.1.a The organization understands and complies with federal, provincial, and municipal laws and regulations. ....  Yes  No

Does the organization operate with a different name than its legal name? .....  Yes  No

(If Yes, please attach a copy of any business (operating) name registration.)

Does the organization have any related business income? .....  Yes  No

If yes, please provide details:

4.1.b The organization operates within the limits of, and in accordance with, the objects in its governing documents. ....  Yes  No

4.1.c The organization has appropriate measures in place to ensure any activities carried out with, or by other parties, whether domestically or internationally, comply with the *Income Tax Act* and CRA guidance and policy. ....  Yes  No  N/A

4.1.d The organization informs CCCC when CRA reviews or audits its charitable operations for compliance matters related to these Standards, and provides CCCC with CRA's written findings. ....  Yes  No

**Documents (please upload to the folder titled 'Standard 4.1'):**

- A copy of any registration of a business (operating) name different from the organization's legal name.
- A copy of each extra-provincial registration (if applicable).
- Written agreement with an intermediary and/or grantee organization now in force. Please provide samples of accountability measures in place as required by CRA policy for own activity/direction and control and/or qualifying disbursements (e.g., program approvals and reviews, budget approval, periodic reports, expense authorizations, invoices and receipts). It may be helpful, especially if there are multiple projects to provide one complete file for a specific project or program.
- CRA's written findings from any recent CRA review or audit of the organization's charitable operations, if applicable.

**Comments:**

## STANDARD 4 ORGANIZATIONAL INTEGRITY (continued)

### 4.2 Integrity, Conflicts of Interest, and Privacy

- 4.2.a The organization is open and accurate in all of its dealings. ....  Yes  No
- 4.2.b Charitable assets are not used to provide an undue benefit to any officer, member of the Board, or staff member of the organization. (See for example, *CRA Policy CSP-U02 - Undue benefits*.) ....  Yes  No
- 4.2.c The organization respects the dignity and privacy of the people it serves. All personal information about beneficiaries is treated confidentially. ....  Yes  No
- 4.2.d The organization has a written conflict of interest policy that applies, at minimum, to both staff and Board members. (Sample wording for the *conflict of interest policy* is available in the CCCC Knowledge Base.) ....  Yes  No
- 4.2.e The organization has a written privacy policy that is readily available. (Sample wording for the *privacy policy* is available in the CCCC Knowledge Base.) ....  Yes  No

#### Document(s) (please upload to the folder titled 'Standard 4.2'):

- Conflict of interest policy (including sample annual declaration signed by directors and staff, if applicable).
- Privacy policy.

#### Comments:

### 4.3 Risks and Complaints

- 4.3.a The organization regularly undertakes an assessment of its major strategic and operational risks and provides a report of its plan to minimize and mitigate these risks to the Board. ....  Yes  No
- Please describe the organization's approach for undertaking an assessment of its major strategic and operational risks. Please indicate the most recent date a report was presented to the Board. If you would prefer to submit this information as a separate document, please upload it to the folder titled 'Standard 4.3'.

- 4.3.b The organization has a process for how it addresses complaints from donors, prospective donors, volunteers and other external stakeholders. ....  Yes  No

#### Document(s) (please upload to the folder titled 'Standard 4.3'):

- Evidence all insurance policies have been renewed (e.g., property, general liability, directors and officers).
- Abuse prevention policy, if applicable.
- The organization's process for addressing complaints from donors, prospective donors, volunteers and other external stakeholders.

#### Comments:

## STANDARD 4 ORGANIZATIONAL INTEGRITY *(continued)*

### 4.4 Human Resources (“HR”) Practices

- 4.4.a The organization has written HR policies that include, at a minimum, those required by applicable legislation. ....  Yes  No
- 4.4.b The organization conducts a fair, objective and consistent recruitment and hiring process. The organization carries out an appropriate screening process for staff and volunteers. ....  Yes  No
- 4.4.c New employees are provided the terms of their employment in writing. ....  Yes  No  N/A
- 4.4.d The organization ensures all employees have a current written job/role description. ....  Yes  No  N/A
- 4.4.e The organization has a written process/policy for managing workplace conflicts. ....  Yes  No  N/A

#### Document(s) (please upload to the folder titled ‘Standard 4.4’):

- Employee Policy Manual.
- The organization’s approach to recruitment and hiring. Include the organization’s process for screening staff and volunteers.
- Example (redacted) terms of employment.
- Example role/job description.
- The organization’s written process/policy for managing workplace conflicts.

#### Comments:

## STANDARD 5 ETHICAL FUNDRAISING

*The charity is ethical in its fundraising activities and respects the dignity and interests of the donor.*

### 5.1 Fundraising Representatives

- 5.1.a Fundraisers are not paid finder’s fees, commission or percentage compensation based on the value of funds raised. This standard does not apply to fees charged by fundraising platforms, credit card processors or similar services that charge fees based on the value of transactions. ....  Yes  No
- 5.1.b Anyone authorized to solicit or receive funds on behalf of the organization
- adheres to the provisions of Standard 5;
  - acts with fairness and integrity in accordance with all applicable laws;
  - adheres to the organization’s conflict of interest policy;
  - does not induce a donor to transfer giving from another organization. ....  Yes  No
- 5.1.c The organization provides appropriate training and controls so that its fundraising representatives can uphold the aforementioned expectations.. ....  Yes  No

#### Document(s) (please upload to the folder titled ‘Standard 5.1’):

- Copy of any contract with an external fundraiser.

#### Comments:



## STANDARD 5 ETHICAL FUNDRAISING (continued)

### 5.2 Fundraising Communication

5.2.a Donors are encouraged to seek independent professional advice when information provided by the donor suggests that the proposed gift may significantly affect the donor's financial position, income or relationship with other family members. ....  Yes  No

5.2.b Fundraising solicitations:

- truthfully describe the organization's activities for which the donations will be used; and
- respect the dignity and privacy of those who benefit from the organization's activities. ....  Yes  No

5.2.c Donors are kept fully informed with comprehensive and current information about the organization and its ministries. ....  Yes  No

5.2.d Donors and prospective donors are made known, upon request, whether an individual soliciting funds on behalf of the organization is a volunteer, an employee, or a fundraising consultant. ....  Yes  No

5.2.e The organization provides to donors, upon request, a copy of their own donation record. ....  Yes  No

#### Document(s) (please upload to the folder titled 'Standard 5.2'):

Copies of some of the official brochures, catalogues, or other descriptive materials regularly used to describe your ministry program to constituents and employees.

#### Comments:

### 5.3 Donations

5.3.a Donations are only accepted for activities that are within the charity's objects and have been approved by the organization. ....  Yes  No

Does the organization operate a benevolence fund/program, a scholarship program, or engage in deputized fundraising (workers "raising their own support")? ....  Yes  No

If yes, please provide additional information including any related policy, process, and controls. If you are providing this information as a separate document, please upload it to the folder titled 'Standard 5.3'.

5.3.b All donors, except for registered charities, are entitled to receive an official receipt for income tax purposes for the eligible amount of the donation. The organization may establish a minimum amount for the issuance of official receipts, requiring smaller donations to be receipted only upon request. ....  Yes  No

5.3.c The organization maintains and publishes a donor restricted gift policy on all appropriate fundraising materials, including its website. (*Sample wording for the donor restricted gifts policy is available in the CCCC Knowledge Base.*) All donations restricted to a particular approved activity are used for the purpose for which they were given, subject to certain specific situations as identified in the donor restricted gift policy. ....  Yes  No

## STANDARD 5 ETHICAL FUNDRAISING (continued)

### 5.3 Donations (continued)

#### Documents (please upload to the folder titled 'Standard 5.3'):

- Copy of issued official receipts for income tax purposes for both cash and non-cash (gift in kind) donations. Actual copies of two receipts (with the name and address redacted) is usually sufficient for the purposes of the review.
- Please also provide an example of a letter/gift acknowledgement or provide a brief summary of how a gift from another registered charity is handled.
- Please also provide a sample of a replacement receipt, if any.

#### Comments:

### 5.4 Privacy and Solicitation of Donors

- 5.4.a The privacy of donors is maintained, including the donor's request to remain anonymous, unless the law requires otherwise. .... Yes  No
- 5.4.b The donor or prospective donor list is not exchanged, sold, rented, or otherwise shared externally. If an external fundraiser is retained, access to the master donor list is limited and kept under strict control. .... Yes  No
- 5.4.c Donors and prospective donors are treated with respect. Every effort is made to honour requests to limit the frequency of solicitations or to not be solicited. The organization ceases solicitation of a prospective donor whenever requested. .... Yes  No

#### Comments:

Please email [accreditation@cccc.org](mailto:accreditation@cccc.org) to request a personalized Google Drive link for submitting your application and supporting documents. Alternatively, documents can be sent by email or mail.

The \$1045 base fee\* can be paid by credit card (over the phone) or by cheque (mailed).

If you have any questions, please contact our team by email ([accreditation@cccc.org](mailto:accreditation@cccc.org)) or phone (519.669.5137).

*\* An applicant pays the basic annual fee of \$1045 (reduced by any membership fees previously paid for the current calendar year). Once an applicant is approved as an accredited charity, there is an additional fee of \$50 per \$100,000 of official receipted income as per the charity's T3010 (Annual Information Return). The additional fee is billed on a prorated basis for the calendar year and is assessed at the time of approval. The maximum prorated fee is \$5,000.*

## How Can We Learn More?

If you'd like to discuss Accreditation, please contact our team at [accreditation@cccc.org](mailto:accreditation@cccc.org) or 519.669.5137

“Accreditation is important to us because the next generation of Canadians is looking for accountability and integrity when considering causes to support. CCCC has been an incredible help to us, equipping us with best practices and recommendations that have increased our effectiveness as we interact with donors and regulatory bodies.”

—Rich Birch, Executive Director, Camp Mini-Yo-We



**Canadian Centre for  
Christian Charities**

*Supporting ministries in a complex world*

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