



# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SECTION A: Identification

#### **A1** Internal Division

All Foursquare churches are classified as "Internal Divisions" of FGCC and do not have their own governing documents. To determine if the church is an internal division:

- > If the BN# of church has the 9-digit charity registration number 10739 6905 followed by an identifier number RR 000?, then the church is an internal division of FGCC. Check "Yes" in Answer 1510.

**1510**

Yes

No

If Yes:

Foursquare Gospel Church of Canada	10739 6905 RR0002
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- > If the BN# of the church is different from above, then the church is not considered an internal division. This will be the case for inducted churches. Check "No" in Answer 1510.

**1510**

Yes

No

#### **A2** Charity wound up operations?

If the church is closing and this is the final reporting period, then check "Yes". A letter requesting a Voluntary Revocation of Charitable Status must be included. Please contact the national office for a template letter and further assistance.

**1570**

Yes

No

#### **A3** Designated as a public foundation or private foundation?

\*\* If more than 50% of the members on the church council are not at arm's length (they are related by blood, marriage, adoption) the CRA may change the registered status from a charitable organization to a Foundation. Foundations have a different set up guidelines and receipting capabilities. Please contact the national office if you are unsure.

**1600**

Yes

No



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## INSTRUCTIONS FOR COMPLETING T3010

### SECTION B: Directors / Trustees and Like Officials

#### **B1** Directors / Trustees and Like Officials

Complete the Directors/Trustees Worksheet (T1235E) provided in packet. These will be the names and personal information of members on your council or PAC.

- > Arm's length: the answer to this question will always be "Yes" unless there are members that are related to one another (by blood, marriage, adoption).

Arm's length

Yes

No



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### SECTION C: Programs and General Information

**C1** Charity inactive during entire fiscal year

See CRA guide for further details.

**1800**

Yes

No

**C2** Program Description

See description in CRA guide

**C3** Gifts to Qualified Donees

A "Qualified Donee" is another charitable organization or church within Canada. Payments made to other charities are considered Gifts to Qualified Donees and are reported separately from the expenses on the T3010 (line 5050).

\*\* Payments to the Foursquare national office for Extension Tithe and Missions are considered Gifts to Qualified Donees and should be reported as such.

If "Yes", complete **Qualified Donee Worksheet**

**2000**

Yes

No

**C4** Programs carried on outside Canada

There are two situations that would apply to Foursquare Churches:

1. This applies to churches that organize short-term missions trips overseas and raise funds for travel and ministry. If the church has raised funds and have engaged in ministry outside of Canada then check "yes".
2. The church sends funds directly to an organization or church outside of Canada for support or building projects. In these situations, a Foursquare Funding Agreement should be in place and funds send through the national office. Please contact the national office if this situation applies to the church.

\*\*\* If both #1 and #2 apply to the church, check "yes" but only report the amounts that apply to the situation in #1.

\*\*\* If only #2 applies to the church, check "no" and contact the national office for further information.

If "Yes", complete **Schedule 2 - Activities Outside Canada**

**2100**

Yes

No

**C5** Political Activities

**2400**

Yes

No

<b>C6</b>	<b>Fundraising Methods</b>	Check all fundraising methods used by church.	<b>2500 to 2660</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C7</b>	<b>Payment of fundraisers</b>		<b>2700</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C8</b>	<b>Compensation of directors/trustees not at arm's length</b>		<b>3200</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C9</b>	<b>Compensation of employees</b>	If "Yes", complete Schedule 3 - Compensation	<b>3400</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>C10</b>	<b>Gifts in Kind from out of country</b>		<b>3900</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C11</b>	<b>Gifts in Kind issued tax receipts</b>	<p>** Non-cash gifts (Gifts-in-kind) are gifts of property. Items such as artwork, equipment, securities.</p> <p>** A contribution of service, of time, skills, or effort, does not qualify as a gift for purposes of issuing official donation receipts.</p> <p>** The amount of the donation receipt must be for the fair market value and be substantiated by an appraisal or proof of valuation.</p>	<b>4000</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C12</b>	<b>Charity acquire a non-qualifying security?</b>		<b>5800</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C13</b>	<b>Charity allow donor to use charity's property during fiscal period:</b>	(Use of charity's property = loanbacks)	<b>5810</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>C14</b>	<b>Charity issue tax receipts on behalf of another organization?</b>		<b>5820</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No



# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SECTION D: Financial Information

**\*\*\*IMPORTANT: IF ANY OF THE FOLLOWING APPLIES TO THE CHURCH, DO NOT COMPLETE THE SECTION BELOW. COMPLETE SECTION 6 - DETAILED FINANCIAL INFORMATION.**

- a) Charity revenue exceeds \$100,000
- b) Amount of assets not used in charitable programs exceeds \$25,000
- c) Charity currently has permission to accumulate funds during fiscal period
- d) Charity has spent or transferred enduring property during fiscal period

#### D1 Accrual or Cash Basis?

Church accounting systems should be using the accrual basis of accounting

**4020**  Accrual

#### D2 Summary of financial position

All church properties/buildings and mortgages are held corporately by the Foursquare Gospel Church of Canada and should not be recorded on the church T3010. These amounts are reported on the T3010 for the national office.

Does charity own land and/or buildings?	<b>4050</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Total Assets - enter only bank balances & accounts receivable	<b>4200</b>	amount	
Total Liabilities - accounts payable & loans to national office	<b>4350</b>	amount	
Borrow from, loan to, or invest assets with non-arm's length?	<b>4400</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

#### D3 Revenue

Tax receipts for donations	<b>4490</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Total eligible amount of all donations issued tax receipt	<b>4500</b>	amount	
Total received from other charities (FGCC, other churches)	<b>4510</b>	amount	
Total non-receipted donations	<b>4530</b>	amount	
Revenue received from Canadian government? (student grant)	<b>4565</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If "yes", enter amount received	<b>4570</b>	amount	
Non tax-receipted income from sources outside of Canada	<b>4575</b>	amount	
Non tax-receipted amounts from fundraising (if C7 is "no", enter 0.00)	<b>4630</b>	amount	
Other amounts	<b>4650</b>	amount	
<b>Total Revenue (add lines 4500 to 4650)</b>	<b>4700</b>	amount	

#### D4 Expenditures

Professional and consulting fees expenditures?	<b>4860</b>	amount
Travel and vehicle expenditures?	<b>4810</b>	amount
Other expenditures not in amounts above?	<b>4920</b>	amount
<b>Total expenditures (4860+4810+4920)</b>	<b>4950</b>	amount

Of the total amount at line 4950:

Charitable programs?	<b>5000</b>	amount	
Management & Administration?	<b>5010</b>	amount	
Gifts made to qualified donees (amount from worksheet)		<b>5050</b>	amount
<b>Total expenditures (4950+5050+5070)</b>		<b>5100</b>	amount



# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SCHEDULE 2: Activities Outside Canada

**1 Expenditures on activities/programs/projects carried on outside Canada, excluding gifts to Qualified Donees**

This amount would be the total missions expenditures for the year including short-term missions but would not include amounts sent to the national office for Canadian Foursquare Missions or under Funding Agreements.

**200**

amount

**2 Resources provided for programs outside Canada under funding agreements.**

Funds expended under Funding Agreements would be reported on the T3010 for the national office. Church would report funds sent for projects as a gift to qualified donee (Foursquare Gospel Church of Canada).

**210**

Yes

No

**3 Identify countries where the charity itself carried on programs or provided any of its resources.**

Enter country codes from back of page

**4 Projects funded by CIDA?**

**220**

Yes

No

**5 Programs carried out by employees?**

Check "yes" if any employees of the church were directly involved in missions projects of the church

**240**

Yes

No

**6 Programs carried out by volunteers?**

Check "yes" if any volunteers of the church were directly involved in missions projects of the church

**250**

Yes

No

**7 Exporting goods as part of charitable programs?**

Check "yes" if church exported bulk goods like food, clothing, equipment. Complete description.

**260**

Yes

No



# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SCHEDULE 3: Compensation

**1a** Permanent, full-time, compensated employees

Enter number of permanent, full-time, compensated employees.

**300**

#

**1b** Highest compensated positions

For the five highest paid full-time positions, enter how many fall within each salary range.

**305**

#

\$1-39,999

**310**

#

\$40,000-79,999

**315**

#

\$80,000-119,999

**320**

#

\$120,000 over

**2a** Part-time or part-year employees during fiscal period.

**370**

#

**2b** Total expenditure on compensation for part-time or part-year employees.

**380**

amount

**3** Total expenditure on all compensation for the fiscal period.

Enter total expenditure for part-time and part-year employees for year.

**3850**

#





# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SCHEDULE 5: Non-Cash Gifts

\*\*\* If you checked C11 "yes", then complete Schedule 5

**1** Identify types of non-cash gifts (gifts-in-kind) for which a tax-receipt was issued.

\*\* Non-cash gifts (Gifts-in-kind) are gifts of property. Artwork, equipment, securities. Contributions

\*\* Contributions of service, time, or skills does not qualify as a gift or non-cash gift for official donation receipts

\*\* The amount of donation receipt should reflect the market or appraised value of the gift-in-kind.

Check items that were given as gift-in-kind

**500 - 565**

#

**2** Total eligible amount of tax receipted non-cash gifts

**580**

#



# THE CANADIAN FOURSQUARE CHURCH

## INSTRUCTIONS FOR COMPLETING T3010

### SCHEDULE 6: Detailed Financial Information

#### Method of reporting

Church are to use the accrual accounting method:

**4020**

Accrual

Cash

#### Assets & Liabilities

**Assets:** record amounts from Balance Sheet in asset column.

**\*\* Note:** if church has land/building, do not enter value on line 4155. This amount is reported by FGCC on their annual T3010 report. You will have to adjust your Balance Sheet statement for CRA reporting purposes.

**Liabilities:** record amounts from Balance Sheet in liability column.

**\*\* Note:** if church has a mortgage (CIBC & other), do not enter the balance owing on line 4330. This amount is reported by FGCC on their annual T3010 report. You will have to adjust your Balance Sheet statement for CRA reporting purposes.

## Statement of Operations

### Revenue (4500 - 4700):

From the Income Statement, enter revenue as follows:

- |             |  |
|-------------|--|
| <b>4500</b> | Tax receipted revenue (tithes, offerings, missions, relief, etc.)                      |
| <b>5610</b> | Not applicable   |
| <b>4505</b> | Not Applicable   |
| <b>4510</b> | Received from other churches (Foursquare), FGCC, other charitable organizations        |
| <b>4530</b> | Non-tithe receipted revenue (loose coin, anonymous gifts)                              |
| <b>4540</b> | Federal government grants, subsidies, contracts  |
| <b>4550</b> | Provincial government grants, subsidies, contracts                                     |
| <b>4560</b> | Municipal government grants, subsidies, contracts                                      |
| <b>4575</b> | Received from sources outside of Canada (Foursquare Foundation Funds)                  |
| <b>4580</b> | Interest or investment income  |
| <b>4590</b> | Proceeds (gross) from sale of assets (this does not include sale of land or buildings) |
| <b>4600</b> | Proceeds (net) from sale of assets (this does not include sale of land or buildings)   |
| <b>4610</b> | Rental income (land & buildings)   |
| <b>4620</b> | Memberships, dues, association fees. No tax receipts issued                            |
| <b>4630</b> | Fundraising activities listed in C8. No tax receipt issued                             |
| <b>4640</b> | Sale of goods and services (books, tapes, transportation, etc.)                        |
| <b>4650</b> | Other revenue - all funds received from sources not listed above                       |
| <b>4655</b> | Description of types of income reported under 4650                                     |
| <b>4700</b> | Total of lines 4500, 4510 to 4580, 4600 to 4650  |
- \*\* This amount should balance with the total revenue on the church income statement.

## Expenditures (4800 - 4950):

From the Income Statement, enter expenses in Lines 4800 to 4920. Do not include amounts paid to Qualified Donees. From the Qualified Donees Worksheet (see C3) enter total amount paid on Line 5050.

- 4800** Advertising and promotion
- 4810** Travel and vehicle (fuel, insurance, maintenance)
- 4820** Interest and bank charges
- 4830** Licenses, memberships, dues
- 4840** Office supplies and expenses
- 4850** Occupancy costs (mortgage/lease payments, insurance, property tax, maintenance, janitorial)
- 4860** Professional and consulting fees (accounting & legal)
- 4870** Education and training
- 4880** Salaries, wages, benefits (amount from line 390 in Schedule 3)
- 4890** Supplies and assets that have been purchased but NOT capitalized
- 4891** Capital purchases (computers, sound equipment, etc.)
- 4900** Amortization
- 4910** Research grants and scholarships as part of church programs
- 4920** Other expenses not covered under other categories
- 4930** Describe types of expenses reported under 4920
- 4950** Total of lines 4800 to 4920

## Expenditures (5000 - 5100):

**\*\* Lines 5000 to 5030 represent a breakdown of the expenditures on lines 4800 to 4920. The total of lines 5000 to 5030 should = 4950**

**\*\* It is very important that this next section be completed correctly.** Line 5000, in particular, is one of the lines that the CRA uses to determine the Disbursement Quota (DQ) for the year. For further instructions on the DQ see section on "Notice of Confirmation".

Taking the expenses reported on Lines 4800 to 4920, recategorize the amounts as they apply to each of the categories listed on Lines 5000 to 5040. For most of the churches, **ALL** expenses should be claimed on Line 5000 as expenditures for charitable purposes.

- 5000** Charitable program expenditures - advertising, vehicle, occupancy costs, payroll, some office
- 5010** Management & administration - interest, bank charges, office supplies, some payroll (secretarial)
- 5020** Fundraising expenditures
- 5030** Political activity expenditures (should be none)
- 5040** Other activity expenditures - expenses related to operations of the church not directly related to the charitable purpose.
- 5050** Total amount from Qualified Donees Worksheet (see C3). CRA adds this amount to Line 5000 to determine if the church has met it's disbursement quota for the year.
- 5100** Total of Line 4950 + 5050  
**\*\* This amount should balance with the total expenses on the church income statement.**

## Other Financial Information

- 5500 to 5520** Permission to accumulate property: If the church has received written permission from the CRA to accumulate funds (building fund projects) then complete this section.
- 5710 to 5750** Enduring Property and Capital Gains: If the church spent funds received from an estate or bequest or realized capital gains on an enduring property report these amounts.
- 5900 to 5910** Property not used in Charitable Purposes: should always be \$0.00