



Caring for seafarers
around the world

MISSION TO SEAFARERS

Port of Thunder Bay

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POLICY E1 ENVIRONMENTAL

The Board approved the drafting of a policy on the environment on September 1, 2021.

POLICY F1 FINANCE COMMITTEE

Approved by the Board of Directors June 2, 2021

1. The Finance Committee will consist of the Treasurer, Chaplain, 2 Directors, and 2 others. The Chair of the Board of Directors shall be an ex officio member.
2. The Finance Committee will be appointed at the Board of Directors meeting following the AGM.
3. The Finance Committee Chair will be a Director, appointed by the Committee.
4. The Chaplain will be the Vice-Chair.
5. The Finance Committee's functions are to advise the Treasurer with respect to:
 - a. financial statements;
 - b. managing investments;
 - c. advice on financial administrative procedures; and
 - d. any other tasks assigned by the Board of Directors.

POLICY F2 DELEGATION OF AUTHORITY

Approved by the Board of Directors April 7, 2021, amended February 23, 2022

References: Bylaw 8 Signing Officers

Bylaw 9 Funds, Investments and Trustees

POLICY

1. No person is authorized to sign any document that creates an obligation or undertaking on behalf of The Mission to Seafarers Port of Thunder Bay (MTSTB) unless the contract has been reviewed and the individual has been granted signing authority in accordance with this policy.

RATIONALE/GUIDING PRINCIPLES

Purpose

2. The purpose of this policy is to define the limits of authority granted to specified roles within MTSTB and to establish the maximum obligation that may be approved by directors and officers within their respective roles.

Rationale and Guiding Principles

3. MTSTB will have internal processes and control mechanisms for the signing of contracts and authorization of expenditures in order to ensure accountability, facilitate operations and maintain organizational integrity. Doing so will ensure sound stewardship of resources and

assets, facilitate audit examination and verification of financial activity and balance operational efficiency.

Budget

4. The Treasurer shall at least annually provide a budget to the Board for approval. The following authorities will be for contracts and expenditures within the approved budget. Any items not within the budget should be referred to the Board and the budget amended accordingly.
5. If there is a non-budgeted emergency requirement requiring a commitment or expenditure less than \$10,000, approval must be received from the Chair and one other Director before any contract or expenditure is made. Items in excess of \$10,000 must have Board approval.

SCOPE AND DEFINITIONS

Scope

6. This policy applies to all individuals including both employees and non-employees incurring business or financial commitments on behalf of MTSTB.

Definitions

7. "Contract" means any written agreement, contract, sub-contract, letter of intent, memorandum of understanding, memorandum of agreement, lease, donor agreement or any other document which creates an obligation on which may be binding upon MTSTB, and which usually covers a fixed period rather than a one-time transaction.
8. "Board" means the Board of Directors of MTSTB.

REGULATIONS

9. Authorities are delegated to a position, not a person.
10. Limits of authority relate to a complete commitment or transaction and the commitment may not be sub-divided or split into smaller transactions. It is the total value of the contract that determines signing threshold.
11. An individual shall not approve any agreement that provides personal benefits and must disclose any possible circumstances where a conflict of interest may exist.
12. Non-compliance may create significant risk for MTSTB and any instance of non-compliance will be subject to disciplinary action up to and including dismissal.

FINANCIAL MATTERS

13. Financial matters are segregated into the following categories:
 - a. Contracts
 - b. Purchase of Goods and Services for general operations
 - c. Contributions to stations
 - d. Cheques

14. For both of contracts and the purchase of goods and services for general operations below, and within the Board approved budget allocation, the level of signing authority required is described below, and must be obtained prior to ordering a good or service. For efficiency and the expediency of operations, secondary approval, where required, may be granted and evidenced via email.

Contracts

15. This section refers to all commitments and transactions, generally over a period of time, related to most capital acquisitions and the general operations of MTSTB:

Total Agreement Amounts	Authorizing Signatures
Up to \$2,000	Chaplain or Chair
Up to \$10,000	Chair and Treasurer
Over \$10,000	Chair and Treasurer on approval of the Board of Directors

Purchase of Goods and Services for General Operations

16. This section refers to all transactions related to expenditures for goods and services, usually one-time only and usually non-capital in nature:

Total Agreement Amounts	Authorizing Signatures
Up to \$2,000	Chaplain or Chair
\$2,000 to \$10,000	Chair and Treasurer
Over \$10,000	Chair and Treasurer on approval of the Board of Directors

17. The Chaplain and volunteers are authorized to use Petty Cash to purchase or be reimbursed for:
- a. items for the Seafarers’ Centre and the van to a maximum of \$50.00;
 - b. gas to fill the tank on the van; and
 - c. provisions up to a maximum of \$500.00.
18. Receipts must be provided for all Petty Cash purchases.
19. Examples of goods and services include, but are not limited, to office supplies, facility supplies, IT supplies, etc. Provisions are items that are purchased for crew on a ship or for a ship for which the Mission to Seafarers will be reimbursed.
20. The Chaplain or the Chair should review all invoices prior to the preparation of cheques and approve such invoices as evidenced by initials and date. When the **Cheque Requisition Form** is used it fulfills this requirement.

Cheque Signing

21. Cheques will be signed in accordance with the following:

Expenditure Level	Authorizing Signatures
Up to \$10,000	<p>Chaplain And any one of the following: Chair Vice-Chair Treasurer Secretary</p> <p>In all cases, those signing the cheques should review the attached supporting documentation prior to signing. If the Chaplain is on vacation or otherwise unable to sign a cheque, the Chair would sign in his place.</p>
Over \$10,000	<p>Same as above; but those signing must have specific written approval from the Chair</p> <p>In all cases, those signing the cheques should review the attached supporting documentation prior to signing.</p>
All expenditures paid to the Chaplain	<p>For expenditures over \$2,000; those signing must have specific written approval from the Chair</p> <p>In all cases, those signing the cheques should review the attached supporting documentation prior to signing.</p>

BANKING MATTERS

22. The following are authorized to conduct banking:

Authorized To	Position
Open and close bank accounts	Chair and Treasurer
Enter into any credit facility or borrowing arrangement	Chair and Treasurer
Enter into any guarantees or letters of credit	Chair and Treasurer
Communicate with the bank on banking administrative procedures, such as stop payment orders or cash orders	Treasurer and Assistant Treasurer
Possess passwords or "bank cards"	Treasurer and Assistant Treasurer

DONATIONS

- 23. At all times donation receipts should be kept in a locked location.
- 24. The following are authorized with respect to processing donations:

Authorized To	Position
Sign donation receipts	Treasurer or Assistant Treasurer

- 25. On a monthly basis, the Assistant Treasurer should ensure the numerical continuity of donation tax receipts. Any missing receipts should be followed up on a timely basis. Any receipts that are voided should be marked as "VOID". One copy of donation receipts should be filed numerically.

POLICY F3 GUIDANCE FOR THE TREASURER

Approved by the Board of Directors 3 March 2010 and amended on February 17, 2016, February 23, 2022

Minimum Balance

- 1. To ensure sufficient funds are available for emergencies and to cover unexpected bills, the Treasurer shall ensure that at least \$500 is in the General Fund at all times.

Bill Payments

- 2. It is the Treasurer's responsibility to ensure that all bills are paid in a timely fashion. Where this cannot be accomplished while maintaining the Minimum Balance, he will inform the Chaplain and Chair immediately and they shall determine an action plan to overcome the situation.

Requirement to Obtain Quotes

- 3. In trying to work within the community and to be fiscally responsible, the Board shall ensure that quotes for services and goods are obtained when the cost will exceed \$2,000. When purchasing these goods or services the Board should hold the provider to the original quote within a reasonable margin of 10%. The Treasurer is responsible for approaching the Board for approval before the purchase is made. Where this has been done, no deviation in price should be agreed to with the provider without obtaining the Board's approval for the extra expense.

Un-cashed Cheques

- 4. If a cheque is outstanding after 90 days, the Treasurer will contact the payee and query them regarding cashing it. After 6 months a stop payment will be placed on the cheque. Reviewing un-cashed cheques will be part of the quarterly reconciliation.

Advances

- 5. Occasionally an authorized person will be advanced funds to purchase items on behalf of the Mission. To keep the accounting straight, the following procedure will be used:
 - a. Treasurer writes cheque in amount of advance.
 - b. Person purchases items.
 - c. Person fills out a **Cheque Requisition Form** to be reimbursed for the items purchased.

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- d. Treasurer issues cheque to person in the amount requested on the Form.
- e. Person returns advance to Treasurer.

Financial Reserve

6. To manage cash flow in the General Fund, on a year to year basis, the Treasurer will hold within the General Fund a reserve equivalent to an average of one month's expenses.
7. To maintain a reserve for major repairs to the vehicle or the Seafarers' Centre, a Capital Reserve of at least \$3,000 will be held. The Capital Reserve could also be used to replace the existing vehicle or the Seafarers' Centre.

POLICY F4 MINISTRY DESCRIPTION – ASSISTANT TREASURER

Amended by the Board of Directors December 4, 2019, February 23, 2022.

Appointment

1. The Board of Directors may appoint annually an Assistant Treasurer(s) at the Board of Directors meeting following the Annual General Meeting.
2. In order for an individual to be appointed as an Assistant Treasurer, a Criminal Records Check must be completed.

Responsibility

3. An Assistant Treasurer works under the direction of, and is accountable to, the Treasurer for the banking of monies received, the paying of authorized expenses, the management of funds held and the accounting of the funds of the Mission to Seafarers: Port of Thunder Bay, and to the Chaplain for any work connected with general administration.
4. An Assistant Treasurer may be appointed to fulfill a specific role such as Petty Cash Bookkeeper or the processing of donations and issuing of thank you letters.
5. An Assistant Treasurer may act as the Treasurer when the Treasurer is unable to perform his duties due to absence or ill health.
6. If the position of Treasurer is vacant, the Board of Directors will appoint an Assistant Treasurer as Acting Treasurer, and the Acting Treasurer will attend meetings of the Board of Directors.

Specific Duties

7. An Assistant Treasurer may:
 - a. assist with the month end cash count;
 - b. deposit funds at the bank;
 - c. assist with the maintenance of the petty cash boxes;
 - d. assist with the bookkeeping of petty cash;
 - e. assist with the activation and tracking of SIM Cards and Credit Vouchers;

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- f. enter donor information into the MTS Friends database and prepare thank you letters and Charitable Income Tax Receipts or donation receipts;
- g. issue cheques;
- h. assist with the monthly reconciliation in the accounting software; and
- i. does any other tasks that are agreed to with the Treasurer and Chaplain.

POLICY F5 KEEPING OF BOOKS AND RECORDS

Approved by the Board of Directors October 3, 2012

In accordance with CRA regulations, all registered charities must keep books and records for specific minimum periods. In view of this, the Mission to Seafarers: Port of Thunder Bay policy for keeping of Books and Records is to keep these documents as described below.

Definition of Books and Records

Books and Records include:

Organizational Documents:

governing documents (incorporating documents, constitution, trust document),
bylaws,
written agreements,
contracts,
board and staff meeting minutes,
annual reports,
investment agreements,
accountant's working papers,
payroll records,
promotional materials, and
fundraising materials; and

Financial Documents:

financial statements,
ledgers,
bank statements,
expense accounts,
inventories,
copies of official donation receipts, and
copies of annual information returns (Form T3010, Registered Charity Information Return).

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.

Organizational Documents

These documents need to be kept as long as the Mission is in existence and they shall be kept for a minimum of two years after the Mission ceases to be a charity. If the Mission should cease to exist or

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should lose its charitable status on 1 June 2000, these documents must not be destroyed before 1 June 2002.

Financial Documents

These documents shall be kept for a minimum of six years after the end of the tax year they refer to. That would mean that documents referring to the tax year ending at 31 December 2000 must not be destroyed before 1 January 2007. After that period the financial documents may be removed and destroyed by shredding.

Should the Mission cease to operate, or have the Charitable Registration revoked by CRA, all financial documents must be kept for two years after the occurrence.

Electronic Record Keeping

Records that were created in electronic format may be saved in that format providing they are maintained to follow CRA rules. Generally, that means:

Electronic records are subject to the same rules and retention periods as described above.

Books and records that are created and maintained in electronic format must be kept in an electronically readable format, even if the charity has paper printouts of the electronic records. An electronically readable format means information supported by a system capable of producing an accessible and useable copy that would allow auditors to process and analyze the electronic records on CRA equipment. This means the Mission is responsible to ensure that as technology changes the older records are upgraded to the new technology.

If any source documents are initially created, transmitted, or received electronically, they must be kept in an electronically readable format.

Scanned images of paper documents, records, or books of account that are maintained in electronic format are acceptable if proper imaging practices are followed and documented.

Refer to [IC05-1R1, Electronic Record Keeping](#) for additional information.

Location of Record Storage/Archiving Records

To facilitate searches in preparation for audits, the documents for each year should be kept in banker's boxes stored at the Seafarers' Centre.

Since our Organizational Documents are relatively few, they shall be kept in Thunder Bay for the period of the Financial Documents. After that period, the Organizational Documents shall be sent to the Diocese of Algoma archives at Algoma University College in Sault Ste. Mare. Generally documents of historical value should be archived. Pictures may be scanned prior to being archived. When the documents are ready to be sent, a report shall be included in the Board of Directors minutes listing the items that are being sent to the Archives. Once the Board receives this report, the documents may be sent to the Archives.

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Organizational Responsibilities

The Treasurer shall advise the Chaplain annually (in April) that the CRA regulations have been checked to ensure that this policy is still current and that there have been no changes that would affect this policy's concurrence.

POLICY HR1 PRIVACY

Adopted at the July 6, 2016 Board of Directors meeting and amended September 1, 2021.

1. Privacy is a concern for some people and corporate groups. As an organization, the Mission to Seafarers is committed to respecting the privacy of those who are participating in our organization.
2. The name and contact information of individuals and corporate groups who support the Mission to Seafarers: Port of Thunder Bay shall be for the use only of the Mission to Seafarers: Port of Thunder Bay and will not be shared with any other organization, with the exception of the name and contact information of the Chaplain, Directors and Mission to Seafarers Congregation Representatives (MtS Congregational Reps). Donors to the Mission to Seafarers: Port of Thunder Bay will be acknowledged in the newsletter.
 - a. If a donor does not wish to have his or her name published in the newsletter, he or she is to send a note in writing to the chaplain indicating that his or her name is not to be published.
 - b. If a donor's name and contact information is to be used for any other purpose, his or her consent will be sought prior to using it.
3. The use of a photographic image that has identifiable individual (s) on the Mission to Seafarers: Port of Thunder Bay's display board, website, Facebook page or external publication shall be used only with the written permission of the individual who is a resident in Canada, or their guardian if the individual is under the age of 18 years.
 - a. The newsletter is considered to be an internal publication.
 - b. Signing of the **Authorization to Release Photographic Image form** constitutes permission to use a photographic image as noted above;
 - c. If an individual wishes to withdraw his or her consent, a new **Authorization to Release Photographic Image form** is signed indicated that permission is not given.
4. The computer with this information shall be password protected, and access to this computer will be limited to the Chaplain and volunteers who are assisting with administration. The Chaplain will authorize who is given a password.
5. Any paper documents with contact information of individuals who support the Mission to Seafarers: Port of Thunder Bay will be shredded prior to their disposal.

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POLICY HR2 SCREENING

Adopted at the November 3, 2021 Board of Directors meeting

Those who have access to the locked office cupboard must have a Criminal Records Check or better dated within the past three years. This policy is to be implemented on January 1, 2022 with the allowance of six months to comply. This will be paid for by Mission to Seafarers: Port of Thunder Bay. After three years Criminal Records checks must be renewed.

POLICY O1 TRANSPORTING SEAFARERS

Adopted at the November 6, 2024 Board of Directors meeting

1. For the purpose of this policy, a seafarer is any person named on the crew list of a ship, which includes crew, family members of crew and authorized passengers, and seafarers signing onto a ship.
2. The Chaplain appoints a volunteer as a Person-in-Charge, who will be in charge of the operations of the Seafarers' Centre when the Chaplain is not able to be in-charge.
3. MtS volunteers may not transport persons other than seafarers in the Mission to Seafarers' van, without the authorization of the Chaplain, or the Person-in-Charge.
4. Failure to comply with this policy may result in the termination of a volunteer.