



POLICY MANUAL

Effective Date: May 2017

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| Sub-Section: | 3.6 | Fundraising |
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Policy Statement:

CADS Alberta is responsible for ensuring sufficient revenues are generated annually to balance the expenditures related to operating programs and services, including staffing.

3.6.1 Fundraising & Financial Accountability

CADS Alberta references the Imagine Canada standards program handbook (www.imaginecanada.ca/sites/default/files/standards_program_handbook_en_2015.pdf) in defining Fundraising and Financial Accountability policy. In doing so, members of the governing board commit to being responsible custodians of donated funds, to exercise due care concerning the governance of fundraising and financial reporting, and to ensure to the best of their ability that the organization adheres to the Standards Program.

3.6.2 Fund Development

CADS Alberta will conduct fundraising activities and develop fund development strategies according to an annual plan and budget approved by the Board of Directors.

All fundraising activities will be conducted according to all municipal, provincial and federal legislations, including but not limited to:

- Alberta Gaming
- Canada Revenue Agency Regulations
- Alberta Societies Act
- Alberta Charities Act
- Personal Information Protection Act (Alberta)

- Personal Information Protection and Electronic Documents Act (Alberta)

Casinos

The Association shall apply to conduct Casinos as often as available. One individual representing CADS Alberta must be identified to the AGLC for all Casino communications. AGLC guidelines must be followed. The AGLC must be kept apprised of any change in responsibility at our organization.

Raffles

Raffles may be conducted by CADS Alberta at any time for the purpose of raising funds for the Association. Raffles may include the sale of tickets for the purpose of conducting a draw. AGLC permission is required and their guidelines followed for all raffles.

Promotional Sales

CADS Alberta may sell product for the purpose of raising funds for the Association.

Equipment Sales

The association may sell equipment for the purposes of raising funds. The Association or its members shall not assume any liability for equipment sold to any consumer. Refer to the Equipment Policy for further details.

Special Events

The Association may conduct special events for the purpose of raising funds. Events may be held in cooperation with other organizations.

3.6.3 Sponsorships

The Association may enter into sponsorships contracts with other private sector and/or public sector organizations. Sponsorship of CADS Alberta may be in the form of financial assistance or product support. All sponsorships must be detailed in writing and roles and expectations must be clearly identified. Discretion and ethical issues should be considered when determining affiliation with potential sponsors of CADS Alberta.

3.6.4 Donations & Contributions

Donations and contributions may be made to the Association. CADS Alberta is a Registered Charity with CRA. Issuing official tax receipts is done from the Provincial Office and in accordance with all rules and regulations established by CRA.

CADS Alberta Zone Programs that wish to utilize the Donation Program must sign an Agreement with CADS Alberta (Appendix A). This agreement must be renewed annually.

Charitable Donation Receipting

Revenue Canada refers to charitable donations as gifts. To be considered a gift, there must be a transfer of property to the registered charity. The transfer is made voluntarily, and the donor receives no benefit beyond “nominal value” in return.

Current Canada Revenue Agency (CRA) guidelines must be followed in all instances and will supersede the information documented for information only in this policy manual. The Charitable Donation guidelines are available at <http://www.cra-arc.gc.ca/chrts-gvng/menu-eng.html>

Donations must be unconditional and be payable to CADS Alberta. Without limiting the unconditional nature of the donation, the donor may request to support a recognized local CADS program.

No donations can be designated to an individual.

DOCUMENTATION RELATED TO CHARITABLE DONATION RECEIPTS

Documentation will be provided and retained with the duplicate copies of the charitable donation receipts issued by the Association.

The following will be part of the required documentation:

- details of the valuing of gifts in kind
- details of events and the rationale for decisions made on issuing receipts in particular circumstances
- other documentation to support the issuing of the receipt

To obtain tax receipts for donations the following procedures must be followed:

- Cheques must be made payable to CADS Alberta
- Donations must be unconditional.
- The donor may prepare a covering letter for the donation, asking that the funds be directed to a particular ongoing program.
- The Treasurer or Executive Coordinator will then prepare a tax receipt and a thank you note for the donor, unless otherwise instructed.
- Funds requested to be directed to a certain program will be allocated to that program.
- Tax receipts are issued on the basis of the name and address on the cheques (i.e.: If the cheque is from a company, the tax receipt will be issued to that company and not to the individual who owns the company. As well, if the cheque is from an individual, we must issue the tax receipt to the name/names on the cheque.)
- Minimum donations in which tax receipts will be issued is \$20.00

CASH DONATIONS

Receipts will be issued for:

Donations of cash greater than \$20.00 unless a receipt is requested by the donor.

Receipts will not be issued for:

Amounts received where a particular donor cannot be identified as making a specific donation.

FAIR MARKET VALUE – GIFTS IN KIND

Fair market value is normally the highest price, expressed in dollars, that property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other.

Generally, if the fair market value of the property is less than \$1,000, a member of the registered charity, or another individual, with sufficient knowledge of the property may determine its value.

The person who determines the fair market value of the item should be competent and qualified to evaluate the particular property being donated.

If the fair market value is expected to be more than \$1,000, we strongly recommend that the property be professionally appraised by a third party (that is, someone who is not associated with either the donor or the charity).

If the property is appraised, the name and address of the appraiser must be included on the official donation receipt.

Receipts will not be issued until the ownership of the item(s) has changed hands to the Association.

Receipts will be issued for:

Donations of gifts in kind where a fair market value can be established.

Donations of gift certificated from businesses where the value of the certificate is shown on the face of the certificates.

Receipts will not be issued for:

Donations of little or no value. These include gifts of used clothing, home baking, hobby crafts.

Donations of any type of service. If a person or organization wishes to make a donation, they are to invoice the Association for the service, the invoice will be paid and the supplier can donate the value of the services in cash.

Honorarium cheques must be accepted by the recipient. If the recipient wishes to make an equal donation, they must write a separate personal cheque to do so. No endorsed cheques will be accepted.

Donations of Gift Certificates

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

CHARITABLE FUND RAISING EVENTS

Dinner, Ball or Like Event

Charitable donation receipts will be issued for the difference between the price of the ticket and the fair market value of the event. To determine the fair market value of a fundraising dinner, the value of a comparable meal provided by a comparable facility will have to be established. If the event is held at a restaurant, then the price the restaurant would charge a regular customer is the comparable value. In this regard, it is acceptable to take into account group or banquet rates.

The value of any complimentary benefits provided to all participants for attending a fundraising event (for example, pens and key chains) and the value of door and achievement prizes that all attendees could receive by simply attending the event must be totalled and allocated on a pro rata basis to all participants. The allocated value of complimentary benefits must be deducted from the fair market value of the gift before a receipt can be issued for the eligible amount of the gift, unless the de minimis rule can be applied (Less than \$75 or 10% of the value of the gift).

Auctions

Auctions, silent or live, are not considered as “like events”. If the auction is held in conjunction with a dinner or other “like event”, it must be treated as a separate event, even if held on the same evening, and at the same place. The separation is required in order for a donation receipt to be issued for any portion of the ticket price to the dinner. Separate tickets should be sold to the dinner and to the auction. Tickets should be available to one or both of the events. If a dinner ticket is required to attend the auction, donation receipts cannot be issued for any portion of the price.

Contributions of items to auctions may be receipted and will be governed by the fair market value policies related to gifts in kind. Gifts of services, for sale at an auction or otherwise, are not eligible for an official donation receipt.

DONOR RECOGNITION

Donors will be recognized as per Canada Revenue Agency definitions of nominal value.

Sponsorships of programs or events will not be issued a charitable donation receipt.

Donation receipts and thank you letters will be sent within 30 days of receiving a donation. Refer to Appendix ‘C’ for a sample Thank you letter.

This Agreement Between

**Canadian Association for Disabled Skiing - Alberta
(herein after called "CADS Alberta")**

and

**Alberta Disabled Skiing Zone Programs
(herein after called the "Zones")**

September 1, 20__ to August 31, 20__

CADS Alberta Donation Fund Program can only be utilized by Zones affiliated with CADS Alberta and must be used for the following program areas:

- Athlete/student development
- Instructor development
- Purchase of specialized equipment
- Leadership development
- Recreational development
- Facility development

Donation Fund Program Guidelines:

A corporate donation must be made without any express or implicit conditions, and without any rights, privileges or personal benefit accruing to the company, its shareholders, or directors as a result of the donation as outlined on the required donation form.

A donation from an individual must be made without any express or implicit conditions and without any rights, privileges or personal benefit accruing to the individual, or those related to the individual, as a result of the donation as outlined above on the required donation form. (The only benefit allowed to a donor, meeting the above conditions, is a tax receipt).

Donations must be unconditional and be payable to the Canadian Association for Disabled Skiing Alberta.

Without limiting the unconditional nature of the donation, the donor may suggest supporting a recognized zone program, in the program areas listed above.

No donations can be designated to an individual.

The minimum receipt able donation that will be accepted is \$10.00 unless requested.

**CADS-Alberta
Donation Fund Agreement
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Donations provided to associations can only be utilized for programs in the areas listed above.

Associations must show both receipt and expenditure of any donations received on their annual financial statements to CADS Alberta.

Accountability

CADS Alberta or designate will review your annual receipts and expenditures of any donations received. Should the Zone fail at any time to comply with the terms of this agreement, donations will be withheld until such time as the Association is satisfied that the concern has been resolved.

Canadian Association for Disabled Skiing Alberta

Per: _____

Registered Zone Program

Name of the Zone: _____

Per: _____

(original signature required)

Please Print: _____

Date: _____



Canadian Adaptive Snowsports - Alberta
11759 Groat Road
Edmonton, Alberta
T5M 3K6

Month, Day, Year

Donor Name
Street Address
City, Province
Postal Code

Dear Donor:

On behalf of CADS Alberta, I would like to acknowledge the receipt of your generous donation supporting the _____ Program.

_____ does tremendous work to provide opportunities for persons with a disability to enjoy the freedom and therapeutic benefits of skiing and snowboarding. Through unwavering support and donations like yours, _____ is able to provide exceptional programs and opportunities for people with adaptive needs.

Your donation is appreciated and makes a difference in the delivery of an adaptive ski and snowboard program at _____!

Yours truly,

Name
Executive Coordinator
CADS Alberta

cc. President, CADS Alberta

Snowsports For All Abilities!
Phone: 780-427-8104 Email: cadsab@cadsalberta.ca Web: www.cadsalberta.ca
A Division of Canadian Adaptive Snowsports