

Donations



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Authority	MANAGEMENT	Date of Last Review	September 2018

POLICY:

Country Roads CHC is registered as a charity with Canada Revenue Agency which permits it to issue a receipt for tax credit purposes to persons making a donation to the Centre.

PROCEDURE:

1. Donations may be made to Country Roads CHC as an organization, or to a specific program or service.
2. Donations cannot be made to an individual staff or Board member.
3. Approval for use of funds is made by the Board of Directors in keeping with the overall values and mission of CRCHC.
4. Receipts are prepared by the Administrative Assistant. Receipts must show the Centre's name, address and registered charitable status number. The Executive Director must sign the receipts for charitable donations.
5. The charitable receipt, accompanied by a thank-you letter from the Executive Director, is mailed within two weeks or as quickly as possible.

Supplement to Donations

A Donor's Rights

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the amount of the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. (Note: The term 'eligible gifts' is comprehensively defined by CRA). A full definition can be found in CRA's Interpretation Bulletin dealing with gifts and official donations receipts. Some common gifts such as donations of volunteer time, services, etc. are not eligible to receive official tax receipts.
2. All fundraising solicitations by or on behalf of CRCHC will disclose our name and purpose for which funds are requested. Printed solicitations (however transmitted) will also include its address or other contact information.
3. Donors and prospective donors are entitled to the following promptly upon request:
 - CRCHC's most recent annual report and financial statement as approved by the Board of Directors;
 - CRCHC's registration number (BN) assigned by CRA;

- Any information contained in the public portion of CRCHC's most recent Charity Information Return (form T3010) as submitted to CRA;
 - A list of the names of the members of CRCHC Board of Directors; and
 - A copy of the Ethical Fundraising and Financial Accountability Code.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of CRCHC is a volunteer, an employee, or a hired solicitor.
 5. Donors will be encouraged to seek independent advice if CRCHC has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
 6. The privacy of donors will be respected. Any donor records that are maintained by CRCHC will be kept confidential to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
 7. CRCHC will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this Ethical Fundraising and Financial Accountability Code. The Executive Director or designate will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that she/he may appeal in writing to CRCHC's Board of Directors or its designate, and will be advised in writing of the disposition of the appeal. A complainant who is still dissatisfied will be informed that she/he may notify Imagine Canada in writing.

Fundraising Practices

Fundraising solicitations on CRCHC's behalf will:

- Be truthful
- Accurately describe CRCHC's activities and the intended use of donated funds; and
- Respect the dignity and privacy of those who benefit from CRCHC's activities.

Volunteers, employees and hired solicitors who solicit or receive funds on behalf of CRCHC shall:

- Adhere to the provisions of this Ethical Fundraising and Financial Accountability;
- Act with fairness, integrity, and in accordance with all applicable laws;
- Adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.
- Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure.
- Disclose immediately to CRCHC any actual or apparent conflict of interest; and
- Not accept donations for purposes that are inconsistent with CRCHC's objectives or mission.

Any fundraisers, whether staff or consultants, will be compensated by a salary, retainer or fee, and will not be paid finders' fees, commissions, or other payments based on either the number of gifts received or the value of funds raised. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with CRCHC'S policies and practices that apply to non-fundraising personnel.

CRCHC will not sell or share its donor list.

CRCHC's Board of Directors will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising and Financial Accountability Code.

Financial Accountability Related to Donations

1. CRCHC's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of provincial and federal regulators.
2. All donations will be used to support CRCHC's objects, as registered with CRA.
3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.
4. Annual financial reports will:
 - Be factual and accurate in all material respects;
 - Disclose the total amount of fundraising revenues (receipted and non-receipted);
 - Disclose the total amount of fundraising expenses (including salaries and overhead costs);
 - Disclose the total amount of donations that are receipted for income tax purposes (excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities);
 - Identify government grants and contributions separately from other donations; and
 - Be prepared in accordance with generally accepted accounting principles and standards established by the Canadian Institute of Chartered Accountants, in all material respects.
5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, CRCHC will meet or exceed CRA's requirement for expenditures on charitable activities. (The Income Tax Act sets out a requirement that all registered charities spend 80% of their receipted donations from the previous taxation year – excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities – on charitable activities; in addition, charitable foundations are required to expend 4.5% of their assets in support of charitable programs.
6. A Charity Return shall be filed with Revenue Canada annually or as required.