



FIELD HOCKEY CANADA

Policy Name CHARITABLE DONATIONS POLICY		Policy Category OPERATIONS
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1. PURPOSE

Field Hockey Canada (FHC), as a Registered Canadian Amateur Athletic Association, is able to provide Official Donation Receipts for charitable donations directed to FHC and raised through various fundraising endeavours for disbursement that promote the goals and programs of FHC.

This policy outlines the opportunities, restrictions and basic processes used by FHC in administering its Charitable Donations program.

2. PRINCIPLES

FHC will:

- a. be open and transparent in promoting and managing its charitable donation program; and
- b. in compliance with Canada Revenue Agency (CRA) rules, provide the donor with an opportunity to designate the preferred FHC program to which their donation may be directed.

3. APPLICATION

This policy applies to all charitable gifts made to FHC.

4. POLICY STATEMENTS

FHC will undertake various fundraising activities to support FHC's programs and services. Fundraising may include activities that involve solicitation of present or future donations of cash or non-cash gifts, or the sale of goods or services to raise funds, whether explicit or implied.

4.1 Program Parameters

Within the offering and management of these activities, FHC:

- a. will at all times comply with CRA rules and the Income Tax Act concerning promoting, receiving, administering and reporting on charitable donations to the corporation.
- b. will not participate in any illegal fundraising activities that are criminally fraudulent, or violate federal or provincial statutes governing charitable fundraising, charitable gaming, the use of charitable property, or consumer protection. Included in this category is fundraising that involves issuing improper donation receipts, which is contrary to the Income Tax Act.
- c. may use an external donation management company to solicit and/or receive and/or process donations, and to which an administrative fee may be paid, but in doing so, will acknowledge use of the external company on the fundraising promotional materials and/or website.
- d. will issue Official Donation Receipts (Tax Receipts) for any donation that complies with all CRA and FHC requirements and is for an eligible amount of \$25 CDN or more.



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4.2 Declining a Donation

FHC shall at all times reserve the right to decline a donation if the donation, at the sole discretion of FHC, is made contrary to the CRA rules or these policies, or if the values or priorities of the donor do not match those of FHC, and therefore, may, in FHC's opinion, negatively affect FHC's reputation and public standing.

FHC will not accept any donation from a company directly involved in any of the following Industries:

- a. Tobacco
- b. Cannabis
- c. Adult Entertainment

4.3 Field Hockey Canada is the Recipient of Donations

FHC Official Donation Receipts will only be issued for donations received via the FHC-contracted external donation management company, or a direct cash donation made out to "Field Hockey Canada" or for non-cash donations directed to "Field Hockey Canada", using the FHC *Donation Form* (Appendix A).

4.4 National Program Levies and Other Fees

A cash or non-cash submission to FHC to pay for, or contribute to, a national team athlete's levies or any other fees associated with a specific individual is not eligible for an Official Donation Receipt.

5. DEFINITIONS

All definitions have been taken from the Canada Revenue Agency (CRA) website, August 2020.

Advantage - An advantage is what a donor may receive in return for his or her donation (for example, a meal, tickets to a show), and it must be taken into consideration when determining the eligible amount of a gift for receipting purposes.

Cash Gift - Cash gifts generally include cheques, money orders, bank drafts, as well as cash. Donations made by debit card and by credit card are also considered cash gifts.

Eligible Amount of Gift - This is the amount by which the fair market value of the gifted property exceeds the amount of any advantage received or receivable as a result of the gift. This is the amount for which a qualified donee can issue a receipt.

Fair Market Value - 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.

Fundraising - As a general rule, fundraising is any activity that includes a solicitation of present or future donations of cash or non-cash gifts, or the sale of goods or services to raise funds, whether explicit or implied.



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Non-cash Gift - Non-cash gifts are gifts of property. They cover items such as gift certificates and gift cards (in certain circumstances), artwork, equipment, securities, and cultural and ecological property.

A contribution of service, that is, of time, skills or efforts, is not property and, therefore, does not qualify as a gift or non-cash gift for purposes of issuing official donation receipts.

Official Donation Receipt - Registered charities can issue official donation receipts (also referred to as "tax receipts") to acknowledge gifts. An official donation receipt is subject to particular requirements under the Income Tax Regulations including identification that it is an official receipt for income tax purposes.

Property - Property is anything tangible or intangible, moveable or immovable, that a person or an entity owns, including rights. There are two types of property:

- real property, which is any interest in land, including the buildings or the improvements to them; and
- personal property, which is anything other than land, includes items such as furniture, clothing, art, bank accounts, stocks, patents, and copyrights.

Registered Canadian Amateur Athletic Association - To be registered as a Canadian Amateur Athletic Association, the applicant must be created and resident in Canada and have the promotion of amateur athletics in Canada on a nation-wide basis as its exclusive purpose and exclusive function. It must also devote all its resources to that purpose and function.

Third Party - someone who is not associated with either the donor or FHC.

6. ESTABLISHING THE VALUE OF A DONATION

6.1 Cash Donation

A cash donation is made to FHC via cheque, money order, bank draft, cash or electronic transfer. The eligible amount of the gift is the amount remaining after the value of any advantage granted to the donor is deducted from the gross donation.

6.2 Non-Cash Gifts

Fair market value must be determined for any donation that is a non-cash gift. This may include gifts such as computer equipment, game equipment or other property. For non-cash items worth \$1,000 CDN or less, FHC will obtain an independent valuation from a competent individual who is not an employee, contractor or Director of FHC.

For items expected to be valued at \$1,000 CDN or more, FHC will arrange for a third-party valuation by a professional appraiser or individual knowledgeable about the property being donated. The name and address of the appraiser will be included on the Official Donation Receipt, in accordance with CRA requirements.



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The eligible amount of the gift is the amount remaining after the value of any advantage granted to the donor is deducted from the value of the gross donation.

7. ISSUING OFFICIAL DONATION RECEIPTS

Official Donation Receipts (Tax Receipts) will be issued for any donation that complies with all CRA rules and FHC policy requirements, and for which the eligible amount of the gift is \$25 CDN or more. The date on the Official Donation Receipt will be the date that the donation was received by FHC. Official Donations Receipts will usually be sent to the donor within thirty (30) days of the donations being made unless there is a delay due to conducting a valuation for a non-cash gift.

If undue delays occur with the donation submission, and donations are received by the FHC office in the year following the donation, receipts cannot be modified to reflect the day payments were issued by the donor.

FHC can only issue tax receipts for gifts or donations which are not, expressly or impliedly, conditional upon the Corporation making a gift or donation to another person, club, society or association.

Charitable receipts cannot be provided to individuals or companies who stipulate that their donation is for the benefit of a specific individual, Member Association or club. Donors may state a preference regarding the FHC program to which the donation may be directed (see Section 10).

8. LOST OR DAMAGED OFFICIAL DONATION RECEIPTS

FHC will provide a replacement Official Donation Receipt if the original is lost or damaged. The donor should provide the specifying the details of the loss in writing to the FHC office, with a request for a replacement copy. If the donation involves multiple persons through a club or Member Association fundraising initiative, the request may be made by the club secretary or Member Association representative, with all details of the donations made and requesting replacement copies.

If FHC's records agree with the information submitted, FHC will issue a new receipt(s) and specify on the receipt(s) that this replaces the original lost or damaged receipt number, in accordance with CRA guidelines.

9. DONATION FORM

FHC will make available a *Donation Form* (Appendix A) to be submitted with cash or non-cash donations, unless the donation has been made through the FHC website using an external donation management company. The *Donation Form* must be completed in full.



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10. AVAILABLE PREFERRED DONATION DESTINATIONS

Donors may state that a specific FHC program is the preferred disbursement for their donation. FHC available programs designated as a preferred disbursement for donations include:

- a. General donation to any FHC program or service;
- b. Men's National Team Program;
- c. Women's National Team Program;
- d. Men's Junior National Team Program;
- e. Women's Junior National Team Program;
- f. Men's Masters National Program;
- g. Women's Masters National Program;
- h. Men's Indoor Program;
- i. Women's Indoor Program;
- j. Coaching Program; and
- k. Umpire and Officials Program.

Donations cannot be specified to benefit a particular individual within a program unless it is a cash or non-cash submission under Section 4.4.

11. DONATING EXPENSES INSTEAD OF RECEIVING REIMBURSEMENT

An individual who is entitled to receive reimbursement of legitimate expenses for their involvement or attendance at an approved meeting, activity or event may choose to decline receiving the full reimbursement and instead donate part or all that amount to FHC.

The *Expense Claim Form* for the approved meeting, activity or event must be completed in full with original receipts being claimed attached (except for meals if a daily rate is applicable). The entitled individual indicates on the *Expense Claim Form* that they wish to donate part or all the expense amount which would otherwise have been reimbursed.

The amount claimed cannot exceed the FHC expense reimbursement rates in place at the time of the approved meeting, activity or event. All CRA rules and FHC Charitable Donation Policies must be followed.

A receipt cannot be given for time incurred by an individual in volunteering for FHC, or for any income foregone during their FHC volunteer time.

12. FUNDRAISING INITIATIVES

Fundraising initiatives that will benefit FHC programs but are initiated by clubs, Member Associations, national program athletes, or others must receive approval from the FHC CEO prior to the initiative being launched if the donors to that initiative are to be eligible to receive Official Donation Receipts from FHC. All CRA rules and FHC Charitable Donation policies, as well as FHC Fundraising Policies must be followed.



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13. PLANNED GIVING

Planned gifts include bequests, life insurance policies, charitable trusts and gift annuities. Individuals interested in making FHC the recipient of any planned giving benefit should contact the FHC office to discuss the potential donation.

APPENDIX A

FIELD HOCKEY CANADA DONATION FORM

Print Full Name of Donor: _____
(This name will appear on the Official Donation Receipt)

Complete Mailing Address: _____

City / Town: _____ Province: _____ Postal Code: _____

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I would like to donate to Field Hockey Canada to assist with its efforts to promote the sport of field hockey in Canada.

1. I am enclosing a cheque, bank draft or money order made payable to "Field Hockey Canada" in the amount of \$ _____.
2. I am requesting an Official Donation Receipt for tax purposes. YES NO
(NOTE: receipts will only be issued for donations of \$25CDN or more)
3. I request that my donation be used to support the following program:

<input type="checkbox"/> Men's National Team Program	<input type="checkbox"/> Women's National Team Program
<input type="checkbox"/> Men's Junior National Team Program	<input type="checkbox"/> Women's Junior National Team Program
<input type="checkbox"/> Men's Master National Program	<input type="checkbox"/> Women's Masters National Program
<input type="checkbox"/> Men's Indoor Program	<input type="checkbox"/> Women's Indoor Program
<input type="checkbox"/> Coaching Program	<input type="checkbox"/> Umpire and Officials Program

OR

I request that my donation be used for general programs and services in support of the activities with the greatest need.

I understand that:

1. Field Hockey Canada will do its best to fulfill my expressed wish regarding use of my donation.
2. Field Hockey Canada must, in accordance with Canada Revenue Agency (CRA) rules, retain sole and final discretion in its use.
3. Field Hockey Canada will issue Official Donation Receipts in accordance with the CRA guidelines in place at the time of issue.
4. Field Hockey Canada reserves the right to decline any donation.

Signature of Donor or Authorized Signatory of Company

Date

Office Use Only:

Date Received:

Date Donation Deposited:

Date Tax Receipt Issued:

Additional Information / Comments:

FIELD HOCKEY CANADA
6111 River Road
Richmond, BC V7C 0A2