



DONATIONS & TAX RECEIPT POLICY

Approved by the Board of Directors February 8, 2022

1 – PURPOSE

This policy is intended to provide guidance to Archery Canada (AC) and potential donors on how to treat donations of various types and to provide tax receipts in specific circumstances. AC may accept all contributions of cash, assets or services, however only contributions that are voluntary and meet the requirements the Canada Revenue Agency (CRA) defines as a “gift” are eligible for tax receipts. While AC accepts donations of services, no donation receipt can be issued.

2 – ARCHERY CANADA’S TAX STATUS

AC is a federally incorporated Corporation, which, due to its mission, is also registered with the CRA as a Registered Canadian Amateur Athletic Association (RCAAA). There are specific provisions in the Income Tax Act that are intended to benefit RCAAAs by allowing the issuance of official donation receipts for income tax purposes upon receipt of donations or gifts. These tax receipts provide incentives to donors for their donations or gifts through a reduction in their federal income taxes, provided RCAAAs follow the spirit and nature of the Act.

3 – SCOPE & APPLICATION

Archery Canada, as incorporated, is able to accept donations from individuals and corporations.

Under specific circumstances, AC is also able to provide Charitable Tax Receipts to individuals or companies donating funds due to its status as a RCAAA. AC can only issue tax receipts for gifts or donations that are unconditional or directed towards a specific purpose or objective of AC or their affiliates including both Provincial / Territorial Sport Organizations (PTSOs) and the Canadian Archery Foundation (CAF). Donors may state a preference as to a specific National or Provincial purpose or objective to which the donor would like the funds directed, however AC is not legally bound by the expression of that preference. AC will however, make a best efforts basis to honour that request provided that the donor clearly understands that AC, PTSO and CAF have full authority to determine how funds are utilized with respect to that purpose or program. In all cases, donations only entitle supporters to receive a tax receipt.

4 – CASH DONATIONS TO AC

Donors may request that 100% of their donation be used for AC Programs such as:

- Recurve National Team/Training Squad
- Para National Team
- Compound, 3D, and Field National Team
- Development Teams
- Olympic or Pan American Games Team
- Coaching/Judge Education programs
- Other

5 – CASH DONATIONS REQUESTED FOR AFFILIATE ARCHERY PROGRAMS

Donors may request that donations be used to support AC affiliates, in support of AC programs and sanctioned events, including:

- PTSO Programs
- Club Programs
- Canadian Archery Foundation

The following “Limitations and Circumstances” must apply for requests for donated funds to be used in support of AC affiliates:

- Funds must be used in support of affiliates involvement in AC programs or AC sanctioned events;
- In no circumstances can donations be requested to go to or for the benefit of an individual;
- In no circumstances can donations be requested to go to a Club or Program that will benefit the donor or a family member of the donor;
- In no circumstances can the donor be solicited by a club or have a prearranged agreement with the club regarding their donation;
- In accordance with CRA Policy Statements, AC cannot operate as a donation conduit for a club’s own purposes.

Any affiliate that receives funds via requested donation must supply information satisfactory to AC regarding how the corresponding funds were spent in accordance with this policy on a timely basis. Affiliates that are in arrears regarding such information may not be eligible for future directed donations until all issues are resolved. Donated funds must be spent in the fiscal year (April 1 – March 31) in which they are received.

In all cases, where funds are requested to go to an affiliate, they must consent and agree that upon acceptance of funds that they will be bound by this policy, in both spirit and principle and shall be jointly and severally responsible that they are in compliance with the Income Tax Act.

6 – TAX RECEIPTS FOR CASH DONATIONS

A tax receipt will be issued for the face amount of all cash (including cash, cheques or electronic

payment) donations. All tax receipts will be sent in electronic format via email only.

7 – TAX RECEIPTS FOR GIFTS OF NON-CASH ASSETS

A tax receipt may be issued for the present fair market (or re-sale) value of any non-cash gifts or donations of \$50.00 CAD or more. The donor is responsible to provide AC with full description and the present fair market (or resale) value of any donation (confirmed by a donor provided independent valuation in a form and using a methodology acceptable to AC). All tax receipts will be sent in electronic format via email.

The management and disposition of non-cash assets will be determined by the Executive Director on a case-by-case basis.

8 – GIFTS OF SERVICE

Donations and contributions of services, that is, of time, skills or efforts, are not considered property, and therefore do not qualify as gifts for the purposes of issuing official tax receipts.

9 – DONATIONS OF EXPENSES INSTEAD OF RECEIVING REIMBURSEMENTS

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

The expense claim form for the approved meeting, activity or event must be completed in full with original receipts being claimed attached (except where per diem amounts are claimed). The individual indicates on the form that they wish to donate part of all the expense amount which would otherwise have been reimbursed.

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

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

10 – ONLINE DONATIONS

Visit the AC website <https://archerycanada.ca/donation/>

1. Complete all the required fields.
2. Electronic tax receipts will be issued immediately through the donation portal.
3. Donations must be received on or prior to December 31st of every year in order for the tax receipt to be issued within that calendar year.

11 – DONATIONS BY CHEQUE

Visit the AC website <https://archerycanada.ca/donation/>

1. Complete all the required fields on the online Donation Form and select “Cheque” payment option.
2. Cheques must be payable to “Archery Canada”.
3. The donor must indicate “donation” as the purpose of payment on the cheque.
4. Electronic tax receipts will be issued by email only. Please mail cheques and completed donation forms to:
Archery Canada
c/o House of Sport – RA Centre 2451 Riverside Dr.
Ottawa, ON K1H 7X7

Donations must be postmarked on or prior to December 31st of every year in order for the tax receipt to be issued within that calendar year.

12 – DONATIONS OF EXPENSES

Archery Canada expense claimants will have the opportunity to donate the expenses they have incurred as a result of their participation on behalf of, or in the service of Archery Canada business and/or events, so long as the expenses are in accordance with Archery Canada’s financial policy. All such donations are made to Archery Canada unconditionally in support of the activities of the Federation at the discretion of the Board of Directors.

1. Complete all the required fields on the Expense Claim Form and initial the donate my expenses option.
2. The donation will be processed by AC’s bookkeeper.
3. All such donations will be recorded by the bookkeeper over the course of the calendar year and an official tax receipt will be issued to the claimant prior to February 28 of the next calendar year.

13 – LOST OR DAMAGED RECEIPT

AC may issue a replacement which must contain all required information plus a notation to the effect that “this cancels and replaces receipt number (insert serial number of lost receipt)”. Requests to replace lost or destroyed receipts must be made in writing by contacting the National Office (finance@Archerycanada.ca). The lost or destroyed receipts will be reported as required with Canada Revenue Agency.

There is an administration charge of \$20.00 for re-issuing tax receipts.

ANNEX A - PROCESS FOR DONATIONS REQUESTED FOR AFFILIATE ARCHERY PROGRAMS

1. Complete online donation form or print and complete the Donation Form.
2. Donation received through online portal or by cheque.
3. Tax receipt issued electronically to donor.
4. AC may retain a portion of the donated funds at its discretion.
5. AC staff communicate directly with the intended recipient of donated funds to determine how donated funds will be spent in accordance with the policy. Project form to be completed by intended recipient and submitted electronically to AC c/o Executive Director KBalisch@archerycanada.ca
6. Project is either approved or rejected by the AC Board of directors. If approved, AC will release donated funds to AC affiliate. If rejected, AC retains or returns the donation.
7. Upon completion of approved project, recipient of donated funds to provide necessary proof (eg. receipts) of the use of donated funds within the fiscal year (April 1 – March 31).

PROJECT APPLICATION FORM DONATIONS TO EXTERNAL ARCHERY PROGRAMS

Organization	(AC	affiliate):
.....		
Contact	Person:	Phone:
.....	Position	held in organization:
.....		
Email:		

..... Address:

.....

..... City / Town: Province:

..... Postal Code:

Project Information

Name of Project: _____

Project start date: _____

Project end date: _____

Project description: (attach additional information if required)

I understand the following “Limitations and Circumstances” that apply for requests for donated funds to be used in support of AC affiliates:

- Funds must be used in support of affiliates involvement in AC programs or AC sanctioned events;
- In no circumstances can donations be requested to go to or for the benefit of an individual;
- In no circumstances can donations be requested to go to a Club or Program that will benefit the donor or a family member of the donor;
- In no circumstances can the donor be solicited by a club or have a prearranged agreement with the club regarding their donation;
- In accordance with CRA Policy Statements, AC cannot operate as a donation conduit for a club’s own purposes.
- Donated funds must be spent in the fiscal year (April 1 – March 31) in which they are received.

I consent and agree that upon acceptance of donated funds, that I am bound by AC’s Donations & Tax Receipt Policy, in both spirit and principle and shall be jointly and severally responsible that I am in compliance with the Income Tax Act.

Signature of Contact Person

Date

Provincial / Territorial Sport Organization Endorsement (only required if donated funds are being spent at the club level):

*As a representative of _____
(Provincial / Territorial Sport Organization)*

I confirm that the club is a

member in good standing of the PTSO.

.....

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.....
Signature of PTSO Representative

.....
Date