



# Policy on Charitable Gifting

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## 1. OBJECTIVE

- 1.1. This policy shall establish the basis upon which Cycling Canada may accept charitable gifts, both for itself and on behalf of a Cycling Canada Member or National Trade Team, and the basis upon which Cycling Canada may provide financial support to a Member or National Trade Team.

## 2. FIELD OF APPLICATION

- 2.1. This policy shall apply to all charitable gifts accepted by Cycling Canada, either for itself or on behalf of a Cycling Canada Member or National Trade Team, and to all financial contributions made by Cycling Canada to a Member or National Trade Team.

## 3. DEFINITIONS

- 3.1. Gift – a voluntary transfer of property with no advantage received in return.
- 3.2. Member – the association in each province or territory that has met the prescribed financial and administrative obligations, and that is recognized by Cycling Canada as representing all of road and track, mountain bike, BMX, cyclo-cross and para-cycling in that province or territory.
- 3.3. National Trade Team – a team that is registered in Canada and participates in national and international cycling competitions sanctioned by Cycling Canada and/or the UCI.

## 4. PRINCIPLES

- 4.1. As a Registered Canadian Amateur Athletic Association (RCAAA), Cycling Canada has the right to issue tax receipts to individuals, corporations and others who make charitable gifts to the organization.
- 4.2. Cycling Canada shall at all times comply with Canada Revenue Agency (CRA) rules and guidelines concerning charitable gifts.
- 4.3. Cycling Canada shall at all times retain the exclusive right to decide the disposition of all gifts.
- 4.4. Cycling Canada shall work with Members to offer programs and activities which contribute to the fulfillment of Cycling Canada's mission.

## 5. POLICY STATEMENT

### 5.1. Charitable Gifting Procedure

- 5.1.1. An individual or corporation wishing to make a gift to Cycling Canada must complete Form 1, which conveys the information that will enable Cycling Canada to issue a receipt to the donor for income tax purposes.
- 5.1.2. In keeping with CRA rules, Cycling Canada may consider, but shall be under no obligation to honor donors' requests to direct charitable gifts toward particular programs or activities.
- 5.1.3. Not more than thirty (30) days after receiving a gift of \$25.00 or more, Cycling Canada will issue to the donor a receipt for income tax purposes for the unrewarded value of the gift, and a letter of thanks.

NOTE: in accordance with CRA rules, when Cycling Canada provides a donor with something of value in return for a charitable gift, the receipt that is issued for income tax purposes will be reduced accordingly. For example: a donor gives \$1,000 to Cycling Canada, and in gratitude Cycling Canada gives the donor a national team jersey valued at \$150; Cycling Canada will issue a receipt for income tax purposes for \$850 (i.e., \$1000 - \$150), which is the unrewarded value of the donation.

### 5.2. Acceptance of Gifts on Behalf of a Member or National Trade Team

- 5.2.1. A Member or National Trade Team that wishes to engage Cycling Canada's assistance in soliciting funds for a specific project may make an application to Cycling Canada by completing Form 2; describing the fundraising project in detail, and declaring that it will comply with Cycling Canada policy and CRA rules.
- 5.2.2. When Cycling Canada has approved a Member or Trade Team application, donors may provide gifts directly to Cycling Canada or to the Member or National Trade Team (in which case, the Member or Trade Team will consolidate gifts and forward them to Cycling Canada). In all cases, donations must be accompanied by a completed copy of Form 1.
- 5.2.3. Where Cycling Canada is accepting gifts on behalf of a Member or National Trade Team, Cycling Canada will issue to the donor a receipt for income tax purposes, but the Member or Trade Team will be responsible for issuing any letter(s) of thanks.

### 5.3. Application for Financial Support

- 5.3.1. A Member or National Trade Teams may make an application to Cycling Canada for financial support by completing Form 3; which describes the supported program, project or activity in detail, and which sets out the proposed budget.
- 5.3.2. Only those programs, projects and activities that are consistent with Cycling Canada's purpose (as set out in Cycling Canada's governing documents and as posted on the Cycling Canada website) will be eligible for financial support.

5.3.3. Cycling Canada's decision to provide financial support shall be based on:

5.3.3.1. Cycling Canada's financial capacity, and

5.3.3.2. the priority of the program, project or activity relative to other funding applications.

5.3.4. The maximum amount of financial support that Cycling Canada may provide a Member or National Trade Team will be equal to:

5.3.4.1. The total value of gifts received by Cycling Canada on behalf of or from that Member or National Trade Team (per section 5.2 above); less

5.3.4.2. An amount calculated by subtracting 10% from each donation (to a maximum of \$250.00 per donation in the case of Members or \$500.00 per donation in the case of National Trade Teams).

NOTE: when calculating the total value of gifts received, Cycling Canada will first ensure that the fundraising project is complete, and that all donated gifts have been reconciled (in particular, that all personal cheques have cleared).

## **6. PROVISIONS**

6.1. N/A

## **7. REVIEW AND APPROVAL**

7.1. This policy was approved by Cycling Canada's Board of Directors on the 21st day of November, 2016.

7.2. Date of Last Review: October 2014

7.3. Original policy development lead: Greg Mathieu

7.4. Current policy development lead: Kevin Baldwin

FORM 1  
CYCLING CANADA – DONOR INFORMATION

Cycling Canada Cyclisme  
203 – 2197 Riverside Drive  
Ottawa, ON  
Canada K1H 7X3

Attention: Director of Finance

I would like to make a donation to Cycling Canada to assist with its efforts to promote the sport of cycling in Canada.

1. I have enclosed a cheque made payable to the Canadian Cycling Association in the amount of \$ .
2. I would like a receipt for income tax purposes:  Yes  No; (note: receipts will be issued only for donations of \$25.00 or more)
3. I request that my donation (please designate appropriate box):

be used to support the following program:

OR  be used to support the program, project or activity with the greatest need.

I understand that Cycling Canada will do its best to fulfill my expressed wish regarding its use of my donation. I acknowledge, however, that Cycling Canada must, in accordance with Canada Revenue Agency (CRA) rules, retain sole and final discretion in its use. I acknowledge, also, that Cycling Canada will issue tax receipt in accordance with guidelines in place at the time of issue, and that Cycling Canada accepts no responsibility for CRA rulings in respect of eligible donations

Donor	Complete Mailing Address
Signature	Street 1:
Print Name	Street 2:
Date	City:
	Province:
	Postal Code:

FORM 2  
CYCLING CANADA  
APPLICATION REQUESTING APPROVAL OF SPECIFIC FUNDRAISING

**Provincial / Territorial Association**

**National Trade Team**

NAME: \_\_\_\_\_

NAME: \_\_\_\_\_

Street 1: \_\_\_\_\_

Street 1: \_\_\_\_\_

Street 2: \_\_\_\_\_

**OR**

Street 2: \_\_\_\_\_

City: \_\_\_\_\_

City: \_\_\_\_\_

Prov/Terr: \_\_\_\_\_

Prov/Terr: \_\_\_\_\_

Postal Code: \_\_\_\_\_

Postal Code: \_\_\_\_\_

Description of Fundraising (solicitation target, brochure, etc.):

Declaration:

I (we) agree to follow Cycling Canada Policy and Canada Revenue Agency Guidelines regarding receipting for income tax purposes, and to remit all donations collected to Cycling Canada.

**Provincial / Territorial Association President**

**National Trade Team Manager**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

FORM 3  
CYCLING CANADA  
APPLICATION FOR FINANCIAL ASSISTANCE

Please complete and submit to Cycling Canada, along with a detailed budget and a detailed description of the program, project or activity for which financial assistance is applied, to Cycling Canada's National Office at Cycling Canada Cyclisme, 203 – 2197 Riverside Drive, Ottawa, ON Canada K1H 7X3.

**Provincial / Territorial Association**

**National Trade Team**

NAME: \_\_\_\_\_  
 Street 1: \_\_\_\_\_  
 Street 2: \_\_\_\_\_  
 City: \_\_\_\_\_  
 Prov/Terr: \_\_\_\_\_  
 Postal Code: \_\_\_\_\_

NAME: \_\_\_\_\_  
 Street 1: \_\_\_\_\_  
 Street 2: \_\_\_\_\_  
 City: \_\_\_\_\_  
 Prov/Terr: \_\_\_\_\_  
 Postal Code: \_\_\_\_\_

**OR**

Reason for Request (Description of Program):

Date of Program	No. of Participants	Location

Declaration:

We promise that all monies received from Cycling Canada as a result of this request will be used as outlined in the above description. We understand that the allocation of support is based on Cycling Canada's financial capacity, and on the priority of the program, project or activity which is the subject of this application, relative to other funding applications. We have followed the CCA Financial Assistance travel guidelines (Appendix 2).

**Provincial / Territorial Association President**

**National Trade Team Manager**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

APPENDIX 1  
Donor Bill of Rights

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

1. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
2. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
3. To have access to the organization's most recent financial statements.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgement and recognition.
6. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

APPENDIX 2

CC Expense Reimbursement Guidelines

Expenses may be claimed for the following items:

<b>Item</b>	<b>Expenses</b>	<b>Maximum Allowed</b>	<b>Receipts</b>
Air Travel	Economy Airfare	Economy	Airline Ticket
Train or Bus		Actual Amount Paid	Required
Rental Auto	Rental Fee	Distance & Number Dependent	-Rental receipt - Gas receipts
Personal Auto	CC Rate / km	.46 cents / km	Not required
Accommodation	Hotel Room Cost	Actual Amount Paid	Required
Accommodation	Home stay	\$ 15.00 / person / day	Not required
Meals	B-L-D	- Athletes \$ 55.00 / day - Support \$ 50.00 / day	- not required - not required
Entry Fees	Fee	Actual amount paid	Required