



Policy on Charitable Gifting

Original Version Approved: May 2010	Policy No. 05-2
Current Version Approved: March 2020	Pages: 9
Date of Next Review: March 2022	

1. OBJECTIVE

- 1.1. This policy establishes the process upon which Cycling Canada may accept charitable gifts, for itself or on behalf of a Cycling Canada Member or National Trade Team, and the process 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 Members of CC are the provincial and territorial associations recognized by the Board which have met the prescribed financial and administrative obligations.
- 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 always comply with Canada Revenue Agency (CRA) rules.
- 4.3. Cycling Canada shall always retain the exclusive right to decide the disposition of all gifts.
- 4.4. Cycling Canada shall uphold the rights of donors as in Appendix 1.

- 4.5. 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. Cycling Canada is committed to following a consistent process for receiving and distributing charitable gifts, to valuing the generosity of donors, and to adherence to applicable CRA rules.

6. PROVISIONS

6.1. Charitable Gifting Procedure

- 6.1.1. An individual or corporation wishing to make a gift to Cycling Canada may complete Form 1, which conveys the information that will enable Cycling Canada to issue a receipt to the donor for income tax purposes. Alternately, donors may use CC's secure e-commerce platform to transfer gifts and receive income tax receipts.
- 6.1.2. In keeping with CRA rules, Cycling Canada may consider, but shall be under no obligation to honor donors' requests to direct charitable gifts toward programs or activities.
- 6.1.3. 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. Receipts will be issued within thirty (30) days after receiving a gift of \$25.00 or more through the mail and/or bank transfer. Receipts will be issued immediately after receiving a gift of \$25.00 or more through an e-commerce platform.

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, which is the unrewarded value of the donation.

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

- 6.2.1. 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.
- 6.2.2. 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.

- 6.2.3. 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.

6.3. Application for Financial Support

- 6.3.1. 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.

- 6.3.2. 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.

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

- 6.3.3.1. Cycling Canada's financial capacity, and

- 6.3.3.2. The priority of the program, project or activity relative to other funding applications.

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

- 6.3.4.1. 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

- 6.3.4.2. 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 (that all personal cheques have cleared).

7. REVIEW AND APPROVAL

7.1. Original policy development lead: Greg Mathieu

7.2. Current policy development lead: Bill Kinash, Kevin Field

FORM 1 - CYCLING CANADA – DONOR INFORMATION

Cycling Canada Cyclisme
307A Gilmour Street
Ottawa, ON
Canada K2P 0P7

Attention: Director of Finance

I would like to donate 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
<hr/>	<hr/> Street 1:
Signature	<hr/> Street 2:
<hr/>	<hr/> City:
Print Name	<hr/> Province:
<hr/>	<hr/> Postal Code:
Date	

FORM 2 - CYCLING CANADA
APPLICATION REQUESTING APPROVAL OF SPECIFIC FUNDRAISING

Provincial / Territorial Association

National Trade Team

<div style="border-bottom: 1px solid black; padding-bottom: 2px;">NAME:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Street 1:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Street 2:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">City:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Prov/Terr:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Postal Code:</div>	OR	<div style="border-bottom: 1px solid black; padding-bottom: 2px;">NAME:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Street 1:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Street 2:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">City:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Prov/Terr:</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Postal Code:</div>
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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

<div style="border-bottom: 1px solid black; padding-bottom: 2px;">Signature</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Print Name</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Date</div>	<div style="border-bottom: 1px solid black; padding-bottom: 2px;">Signature</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Print Name</div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;"> </div> <div style="border-bottom: 1px solid black; padding-bottom: 2px;">Date</div>
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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, 307A Gilmour Street, Ottawa, ON Canada K2P 0P7.

Provincial / Territorial Association

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

National Trade Team

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 because 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 CC Financial Assistance travel guidelines (Appendix 2).

Provincial / Territorial Association President

Signature
Print Name
Date

National Trade Team Manager

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 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 audited 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 donating and to receive prompt, truthful and forthright answers.

APPENDIX 2 - CC Expense Reimbursement Guidelines (2019 Rates)

Expenses may be claimed for the following items:

Item	Expenses	Maximum Allowed	Receipts
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	\$ 0.48 / 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