

PATHWAYS ABILITIES SOCIETY

POLICY: DONATIONS AND FUNDRAISING

Applies to: All Personnel

POLICY

The executive director or designate management staff or a Board director signatory is authorized to issue tax-deductible receipts. Receipts are issued for all donations in a format acceptable to Canada Customs and Revenue Agency. In the case of real property or donations in kind, the value will be assessed based on Canada Revenue Agency's capital cost allowance depreciation scale or by a knowledgeable informed person.

The donation and a copy of the receipt are given to the finance manager for deposit and reconciliation. In the case of real property or a donation in kind, a copy of the receipt is given to the finance manager.

At the end of each fiscal year the total amount of tax receipted donations are reported to Canada Customs and Revenue Agency. To maintain its charitable status the Society files a charity information return within six months of its fiscal year-end. Documentation supporting the amount reported by the charity information return are kept in a safe place for a minimum of seven calendar years from the day that the tax receipt was issued.

No major fundraising or solicitation will be initiated on behalf of Pathways Abilities Society or any portion thereof without prior approval from the Board of Directors. The Board of Directors is informed of all fundraising ventures in order to ensure appropriateness of activities including frequency in the same community.

Pathways Abilities Society will not knowingly accept donations or align itself with any funding source that is involved in criminal activity or is known to have violated the rights of an individual as a result of that person's race, religion, gender, sexual preference or disability.

Certain forms of gifts or donated properties may be subject to review prior to acceptance. Pathways Abilities Society has the right to not accept donations.

Pathways Abilities Society considers requests for donations of goods and services for charitable purposes. Donation requests are submitted to the executive director for approval. Donations in excess of \$500.00 require the approval of the board of directors.

Pathways Abilities Society tracks all event revenue and expenses and the results will be reflected on the monthly financial statements for which the event was held.

Donor Recognition

Pathways Abilities Society is very grateful for all donations received and recognizes how important it is to acknowledge our financial supporters.

Donors who donate over \$20.00 receive a tax receipt.

All donors are thanked with a thank you letter or card, their donation published in Pathway's Community Link and on our website, unless they specifically request the information not be published.

Corporate donors, whose values align with Pathways, will have the option of purchasing or generating funds for supporter space on Pathways' property and vehicle signage as outlined in the table or by a board motion which may deviate from the table amounts.

Signage will be allocated at the sole discretion of Pathways and on a first come first serve basis and as space becomes available.

Property

Time Period	Amount
3 Months	Annually \$2,000.00
6 Months	Annually \$3,500.00
9 Months	Annually \$5,000.00
1 Year	Annually \$10,000.00
1 Year	Indefinitely \$50,000.00

Vehicle

Time Period	Amount	Sign Size
Life of the vehicle	\$2,000.00	Small
Life of the vehicle	\$5,000.00	Medium
Life of the vehicle	\$10,000.00 plus	Large

Effective/Revision Date

March 22, 2004
 June 27, 2005
 May 14, 2007
 June 21, 2010
 September 12, 2011
 December 20, 2012
 October 19, 2017
 May 7, 2018
 October 19, 2020

Board Approval

Date Approved

March 22, 2004
 June 27, 2005
 May 14, 2007
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