

PATHWAYS ABILITIES SOCIETY

PROCEDURE: DONATIONS AND FUNDRAISING

Applies to: All Personnel

Effective/Revision Date:

March 22, 2004

June 27, 2005

March 13, 2007

January 29, 2008

September 12, 2011

December 20, 2012

July 4, 2016

October 19, 2020

Official Donation Receipts

1. The executive director or designate completes the donation receipt as specified by the Canada Revenue Agency (CRA).
2. Receipts are signed by authorized personnel.
3. The receipt is copied and one copy is given to the finance manager and the second copy filed in the executive director's file cabinet.
4. The executive director or designate (typically the agency auditing firm) completes the CRA Registered Charities Information Return annually.

Specific Solicitations

These are fundraising projects or approaches made to community groups, companies, or individuals for purposes related to individuals receiving services in a specific service area. Examples might include requests for tickets to sports or recreational events, requests for the donation or discount of equipment, requests for sums of money to assist with a particular service department.

1. Requests must be approved by the executive director or designate before the approach is made.
2. Cheques must be made payable to the Pathways Abilities Society. Cash donations must be submitted to the Pathways' finance manager and cannot be spent directly.
3. The name, address and telephone number of the donor and a description of the nature of the donation is submitted to the executive director.
4. The executive director issues a tax receipt and thank you letter and gives a copy of the tax receipt to the finance manager for their records.
5. The disposition of funds will be used for the particular project. In the event there are excess funds, the organization will apply the funds to other non-profit special project purposes. If required, the balance will be returned to the donor.

Agency Wide Solicitations

These are fundraising approaches made to community groups, companies, or individuals for general donations to the agency. Examples might include a request for funds through the newsletter and service clubs.

1. Requests for agency-wide funds are to be made to the executive director or designate.
2. Cheques must be made payable to the Pathways Abilities Society.
3. The executive director issues a tax receipt and thank you letter and gives a copy of the tax receipt to the finance manager for their records.
4. The management team in consultation with the Board of Directors decides the disposition of agency-wide solicitations.

Designated Solicitation

These are requests made for a specific purpose that relates to the particular needs of a service or a major project. Examples might include grants and corporate solicitation.

1. The executive director in consultation with the Board of Directors and leadership team will do the prioritization that relates to making requests for specific projects.
2. Requests, applications and correspondence for designated solicitations are done through the executive director or designate.
3. Cheques must be made payable to the Pathways Abilities Society.
4. The executive director issues a tax receipt and thank you letter and gives a copy of the tax receipt to the finance manager for their records.
5. The disposition of funds will be considered as “designated” for the purpose of audit and therefore spent on the project for which it was solicited. In the event that there are excess funds, the organization will apply the funds to other non-profit special project purposes. If required, the balance will be returned to the donor.

Business Partnership Solicitation

These are requests made by businesses that want to align with Pathways to promote their business while raising funds for Pathways.

1. Requests must be approved by the executive director or designate in consultation with the Board of Directors.
2. The executive director or designate completes the “Donation Agreement” form with the community partner. They give the agreement to the finance manager to follow-up and file.
3. The executive director issues a tax receipt and thank you letter and gives a copy of the tax receipt to the finance manager for their records.

Fund raising and/or Ticketed Events

These are specific events coordinated to raise funds for the organization. Examples might include selling tickets for fund raising events or the Christmas party.

1. Event requests are made to the executive director or designate.
2. The person coordinating the event will:
 - Determine and completes if required a British Columbia gaming license application.
 - Complete an "Event Information" form and gives a copy to the executive director and finance manager.
 - Complete an "Event Tracker" form and give the completed form and all proceeds to the finance manager.
3. The finance manager:
 - Completes the "Event Tracker Administration" form.
 - Completes the reporting requirements if a license was obtained.
 - Completes an "Event Reconciliation" form when the event is concluded.
4. Cash and/or cheques accumulated in excess of \$100.00 are immediately given to the finance manager.

Draws and Silent Auctions

1. Requests are to be made to the executive director or designate.
2. The person coordinating the draw or silent auction will:
 - Determine and completes if required a British Columbia gaming license application.
 - Specify the date and time in which tickets or bids cease.
 - Ensure silent auction sheets clearly identify the page number.
 - Ensure bids are written in the specified numbered area of the form.
 - Notify individuals when the event is closed
 - Designates another person to make the draw or gather silent auction sheets.
 - Distributes the prizes.
3. The finance manager completes the reporting requirements if a license was obtained.

Requests for Donations

1. Contact the executive director to obtain approval to donate item(s).
2. Complete "Donation" forms outlining the items donated and provide the executive director with a copy.
3. The executive director gives the form to the finance manager to file in the relevant file.