PATHWAYS ABILITIES SOCIETY

PROCEDURE: DONATIONS, FUNDRAISING AND EVENTS
Applies to: All Personnel

Original Effective Date: March 22, 2004
Effective Date: October 23, 2023
Replaces Procedure Dated: 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. One copy is given to the finance manager, and a second copy is 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 donations or discounts on equipment, and 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 donor's name, address, telephone number, and a description of the nature of the donation are 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 related to a service's particular needs 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.

Fundraising, Ticketed Events or Events
These are specific events coordinated to raise funds for the organization, promote the society or provide recognition. Examples might include selling tickets for fundraising events, a staff and or agency holiday party, etc.

1. Event requests are made to the executive director or designate.

2. The person coordinating the event will:
- Determine and complete, if required, a British Columbia gaming license application.
- Complete an “Event Information” form and give the completed form to the executive director for approval and the finance manager a copy.
- Complete an “Event Tracker” form and gives the completed form and all proceeds to the executive director.

3. The executive director gives the completed “Event Tracker” form and proceeds to the finance manager.

4. 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.

5 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 complete, 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.
- Distribute the prizes.

3. The finance manager completes the reporting requirements if a license is 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.