

CHARITABLE DONATIONS

ARNIS CANADA

REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATIONS (RCAAAAs)

Arnis Canada (head office) is a registered charity under the above noted classification.

DONATION

- Voluntary transfer of property without valuable consideration given in return;
- Donations must be payable to Arnis Canada;
- Donations only entitle supporters to receive a tax receipt;
- Donations must be received by Arnis Canada by December 20th each year to qualify for that year's donations.

CONDITIONS TO BE SATISFIED – GENERAL RULE

- Property – usually cash – is transferred by donor to Registered Charity. Contributions of services i.e., time, skills, efforts, do not qualify.
- Transfer is voluntary – no legal obligation on the payer
- Transfer is made without expectation of return – no benefit of any kind – to the donor or to anyone designated by the donor may result from the

payment.

- **HOW TO MAKE AN ONLINE DONATION**

1. Go online to [website](#)
2. **If the donation is intended to a specific athlete, please check "I would like to designate this donation to a specific fund "and select his or her name in the roll down menu.**
3. **Complete all required information.**

- **HOW TO DONATE BY CHEQUE**

4. The donation is payable to Arnis Canada
5. The donor must indicate "Donation "as the purpose of the payment on the cheque.
6. You must also specify if the donation is intended to Arnis Canada or to a specific athlete on the National Team.
7. Fill out the [donations form](#) and return it with the cheque to the indicated address on the form. (The form is also available on Arnis Canada's website)

- **GENERAL RULE FOR NON-CASH DONATION**

- Generally, if the fair market value of the property is less than \$1000, a member of the registered charity, or another individual, with sufficient

knowledge of the property may determine its value. The person who determines the fair market value of the item should be competent and qualified to evaluate the property being donated. If not, the property must be professionally appraised by a third party.

- If the fair market value is expected to be more than \$1000, we strongly recommend that the property be professionally appraised by a third party (that is, someone who is not associated with either the donor or the charity).
- If the property is appraised, the name and the address of the appraiser must be included on the official donation receipt.

- **ADMINISTRATION FEES**

Donation to athletes:

- For online donations, there will be a 5% administration fee charged on each donation, up to a maximum of 250\$.
- There is no administration fee for donations made by cheque or a non-cash donation. Donation to Arnis Canada:

Donation to Arnis Canada:

- For online donations, there will be a 5% administration fee charged on each donation, up to a maximum of 250\$.
- There is no administration fee for donations made by cheque or a non-cash donation. Donation to a province or an Arnis club:

Donation to provincial Arnis Club:

- For all donations, except for non-cash donation, there will be a 10% administration fee charged on each donation, up to a maximum of 250\$.

Fees for the professional appraisal

- It's the responsibility of the club, province or athlete to pay for that evaluation so the donor can received a receipt.

FUNDRAISING PROGRAMS

- All new fundraising programs must be approved by Arnis Canada;
- A fundraising activity which is not National or Provincial in scope will not be approved by Arnis Canada;
- Individual clubs fundraising activities other than pre-approved National or Provincial are not eligible for tax receipts.

NATIONAL DEVELOPMENT FUND (NDF)

- In order to qualify for the National Development Fund, the province or club must fill in the National Development Fund (NDF) application form.
- The application form is **mandatory** and makes your club/province eligible for grants towards the listed projects.
- You must indicate a clear breakdown of how the fund will be allocated before the NDF can be transferred. The budget can be equal or over the amount, but cannot be lower.

- **NON-ELIGIBLE DONATIONS**

Contributions that do not qualify as gifts and therefore as a charitable donation may not be eligible for tax receipts.

Examples:

- Membership fees that convey the right to attend events, receive literature, participate in a recreational program or be eligible for entitlement or any material value.
- A lottery ticket or a chance to win a prize are not considered gifts;
- Donation of services (a charity may pay for services and then accept the return of all or a portion of the payment as gifts – Donor must account for payment as taxable income);
- Gifts directed to a person designated by the donor do not qualify as donations eligible for income tax receipt;
- Gifts directed to a foreign charity. A charity must be a registered Canadian charity.

CONTROL OF RECEIPTS

- Charities are expected to guard against the unauthorized use of official receipts. Any lost or stolen receipts should be reported to Revenue Canada.

LOST OR SPOILED RECEIPT

- A charity may issue a replacement which must contain all required information plus a notation to the effect that "this cancel and replaces receipt number (insert serial number of lost receipt). "There is an administration charge of 20\$ for re-issuing tax receipts.

DATE OF ISSUE

- The date of which receipt was prepared