

## **Carleton Heights Curling Club - Donations and Charitable Tax Receipting POLICY**

(approved by the CHCC Board November 21, 2017)  
(updated pursuant to Board meeting November 20, 2018)

1. The CHCC is a not-for-profit curling operation, has continuous and ongoing need for funds to repair, replace, purchase and construct parts of the curling facility, ice plant assets, equipment, etc. and, to that end, seeks donations and grants from its membership, various curling associations and government agencies.
2. Individuals who wish to donate directly to the CHCC for a specific purpose, such as support for our Junior Program, can do so, but CHCC does not have the ability to issue receipts for tax purposes.
3. In order to support the CHCC and receive a tax-creditable receipt, individuals can make donations to the National Sport Trust Fund-Ontario (NSTF-O).
  - In October 2017, the CHCC registered a project with the NSTF-O that was endorsed by Curl ON and the Ontario Curling Council. Funds received must be used for capital projects and not for current expenses. The project which the CHCC Board submitted involves the purchase and installation of an Ice Monitoring System, the final total cost of which was \$21,096.94 (plus HST)
  - Donations may be made on-line or by cheque, following the instructions at <http://www.sport4ontario.ca/imm.html>
  - Donors specify that they wish their donation to be directed towards Carleton Heights (project #90).
  - Donors will receive receipts for the full amount of their donation.
    - If paying on-line, receipts will be e-mailed within 10 minutes.
    - If paying by cheque, receipts will be e-mailed after receipt, deposit and bank clearing.
  - When donations are received by the NSTF-O, the CHCC's Fund Administrator receives notification. CHCC will also receive Quarterly Summaries of donations received.
  - Donations are held by the NSTF-O in trust until CHCC requests the payout of accumulated donations, supported by receipts documenting that it has spent capital funds towards this project.
  - Program administration fees levied by the NSTF-O are minimal: \$2.00 per tax receipt issued plus a 4% commission on all donations.
4. Once project #90 is completed in December 2019, another project approved by the Board may be undertaken.
5. Charitable donations are voluntary. The Club's \$25,000 annual budgetary allocation to capital is a mandatory part of members' fees, and is therefore not a charitable donation.
6. Questions and Answers concerning this Club Policy and this project in particular can be found on the CHCC web-site.