



CHILDREN'S HOSPITAL FOUNDATION OF MANITOBA INC.

Fundraising Guidelines and Application

We want your fundraising activity to be successful and will do what we can to help you, including:

- Offer advice on event planning
- Provide a letter of authorization to validate the authenticity of the event and its organizers
- Assist in designating your contribution to a specific area at the Children's Hospital or the research division, the Manitoba Institute of Child Health.
- Provide tax receipts to donors who make cheques payable to "Children's Hospital Foundation".

Guidelines

- An Application must be completed and submitted to the Children's Hospital Foundation no less than four weeks prior to the proposed fundraising activity. Approval will be granted on a per event/promotion basis. Applicants must reapply annually for approval.
- We reserve the right to deny any application for fundraising activity that does not complement the mission of, or project a positive image of the Children's Hospital Foundation.
- Permission must be given by the Children's Hospital Foundation of Manitoba Inc. to use our name/logo in conjunction with your event or promotion. All publicity must be approved by the Children's Hospital Foundation prior to distribution. Copies of publicity may be submitted to the Children's Hospital Foundation, Attn: Children's Hospital Foundation, CE 501-840 Sherbrook Street, Winnipeg, MB R3A 1S1 or Fax to: **204-787-4114**. We can provide a copy of our logo via email or as camera-ready artwork.
- Publicity may not imply that the event is sponsored or co-sponsored by the Children's Hospital Foundation, or that the Hospital is involved as anything but beneficiary. List the event name followed by "In support of", or "Proceeds to" followed by the Children's Hospital Foundation logo.
- The public should be informed how the Children's Hospital Foundation will benefit from the event or promotion. If the Children's Hospital Foundation will not receive all of the proceeds, then the exact percentage that benefits the Hospital must be stated clearly on all related publicity.
- The Children's Hospital Foundation must be notified if another organization will benefit from this event.
- If you are doing a raffle, tag day, or other activity that involves selling to the general public, you may need a license. In Winnipeg, call Civic Charities or City of Winnipeg Licensing. In other parts of Manitoba, please check the regulations in your area.
- The Children's Hospital Foundation of Manitoba Inc. and all related entities are not liable for any injuries sustained by event volunteers or participants related to an event benefiting the Hospital, and cannot assume any type of liability for your event.
- The Children's Hospital and the Children's Hospital Foundation of Manitoba Inc. cannot normally provide volunteers to support a special event. This is an opportunity for your group to help our Hospital and our children. However, we do have expertise in various areas where we can assist. Please call the Foundation office at 787-4000 and ask to speak to the Third Party Events Coordinator for further information.

Application (Please complete Parts 1, 2, and 3)

Part 1: Contact Information and Assurance

Organization:

Contact Person Title:

Mailing Address: City/Prov

Postal Code: Phone: Cell:

Fax: Email:.....

I have read, understand, and agree to abide by the preceding guidelines for special events and promotions to benefit the Children's Hospital Foundation.

.....
Signature

.....
Date

Part 2: Event/Promotion Information

Specific Description of Event:

Name of Proposed Event of Promotion:

Date of Event: Time(s):

Location of Event:

Please indicate below the kind of fundraising activity(ies) you would like to implement on behalf of the Children's Hospital Foundation.

A. One-time Special Event

Location:

Projected attendance:.....

Briefly explain how funds will be raised (ticket sales, pledges, sponsorship, auction, etc).....

.....

.....

Does the event require a license? YES NO

B. Customer-Driven Promotion

- Donate % of sale of particular item to Children's Hospital Foundation
- Donate % of total sales to Children's Hospital Foundation
- "Round up" purchase program ("Your total is \$12.25; would you like to round up to \$13.00 to help sick children get better at Children's Hospital Foundation?")
- "Enter to win" contest ("If you give to Children's Hospital Foundation, you'll be eligible for X% off your next purchase.")

C. Employee-Driven Promotion

- Offer certain benefits employees who give to Children's Hospital Foundation
Specify benefits:
- Hold a bake sale/pot-luck lunch with proceeds benefiting Children's Hospital Foundation
- Other

Will you be using a professional Advertising Agency to promote your event? Yes No

Name of Agency: Contact Name:

Which of the following would you be utilizing to promote your event?

Medium	Date of Distribution
Internal Promotion (i.e. Newsletters etc.)
Posters/Flyers
Advertisements
Public Service Announcements
Other:

What support or assistance would you like from the Foundation?

Guest Speaker Topic:
Dr. Goodbear Appearance (Please specify time):
Public Relations Support (i.e.: PSA's, posters):
Other (please specify):

Part 3: Financial Information

Estimated Income from the Event \$
Estimated Expenses from the Event \$
Estimated Donation to our Foundation \$
or % of Ticket Sales
or % of Raffle Sales

WILL TAX RECEIPTS BE REQUIRED? Yes No

* If you have a copy of the event budget, please attach.

WILL OTHER CHARITABLE ORGANIZATIONS BENEFIT FROM THIS EVENT? Yes No

If yes, please list:

Note: Once your event is approved, the Foundation then relies on your donation. It is very important that your donation be submitted to the Foundation office **within 30 days** of your event. A break down of your event expenses and profits is required along with your donation.

Please be advised that by publicly naming the Children's Hospital Foundation as the benefactor of your event or promotion, you are required to donate the amount you have specified on our behalf. The Children's Hospital or the Children's Hospital Foundation is not responsible for any financial losses. We appreciate your support and effort in making a difference!

PLEASE RETURN ENTIRE APPLICATION TO:

Children's Hospital Foundation
Attn: Community Development Coordinator
CE 501-840 Sherbrook Street
Winnipeg, MB R3A 1S1
Phone: (204) 787-4096
Fax: (204) 787-4114

For Children's Hospital Foundation use only
..... Approved Not Approved
Comments
Authorized Signature Date



CHILDREN'S HOSPITAL FOUNDATION INC.

Donation Receipting For Tax Purposes

1. The Foundation will issue donation receipts for any cash donation. If an individual has made a donation, the receipt will be issued in the name of that individual at their home address. If a corporation has made the donation, and IF a tax receipt is requested, the receipt will be issued in the company name at their corporate address. An individual or corporation cannot receive a donation receipt for money that was not donated by them (i.e. an individual cannot be designated to receive the donation receipt for monies raised through a casual day event).
2. In Kind Donations (i.e. prizes, product)
A donation receipt for income tax purposes can be issued for donations of in-kind equal to the fair market value of the property received. To process in kind donations, the Foundation needs a written invoice or other supporting documents that could ascertain the Fair Market Value of the in kind donation.
3. Goods and services NOT eligible for a donation receipt included purchase of items such as raffle or lottery tickets, admission tickets, golf green fees, and the cost of a donated service. This includes special services that necessitate hiring someone for the event (i.e. tent set-up and entertainment).
4. If you require a donation receipt to be issued to participants in your event, we ask that you include the Foundation's charitable number (#118852490) on all your publicity materials and that you state "tax receipts will be issued for donations of \$15 or more, or on request". After the event, in a timely manner, please provide the Foundation with a list (be sure that the information is legible), of names, full addresses including postal codes, and the amount of gift that each individual is to be receipted.
5. Corporation or business that agree to sponsor an event will receive an invoice or Thank-You letter from the Foundation that would enable them to claim back the full amount of their sponsorship as an expense. A donation receipt may be issued if only the name of the sponsor is being recognized in all printed materials and media outlets. That is, the sponsor is not receiving logo recognition through promotions of the event pre, during or post event.
6. For fund raising events such as a dinner, auction and golf tournament, a tax receipt may be issued for the entry fee less the "Advantage" the participant has received. However, the advantage amount can not exceed **80%** of the entry fee. In addition, please note that if the prizes received by the donor does not exceed the lesser of **10%** of the entry fee or **\$75**, then the prizes received by the donor will not reduce the tax receipt gift amount.

Golf Tournament

The following are various components of "advantage" that must be deducted from the tax receipt amount:

- *Green fees* – this would be the green fee charged to non-members playing on the course. Note that if a member of a club is participating in a golf tournament at his/her own club, and would not have to pay for the round, the green fee does not need to be deducted from his/her entry fee to arrive at the donation amount.
- *Cart rental* – cost of rental is to be deducted from the tax receipt amount.
- *Meals* – cost that would be charged if the meal were purchased separately is to be deducted.
- *Door prizes/achievement prizes* – The total retail value of the prizes, whether they are door prizes or prizes awarded for achievement, must be aggregated and then divided by the number of participants. The amount per participant, if exceed the lesser of 10% of the entry fee or \$75, must then be deducted from everyone's receipt amount.
- *Hole-in-one Prizes* – previously, a separate fee had to be charged for this contest to ensure that the value of the prize, (car/money) would not have to be deducted from the entry fee. CRA (Canada Revenue Agency) has now determined that this can be ignored when calculating the tax receipt amounts.

Auction

- If the value of the auction item is ascertainable, and the value is made known to all bidders ahead of time, and if someone bids more than **1.25** times the value, that portion could be considered a gift, eligible for a tax receipt.

Example:

- If a corporation donates an exercise machine with a retail value of \$2,000, and the value is made known to all bidders prior to the bidding, a successful bid in excess of \$2,500 would be eligible for a partial tax receipt. This is due to the fact that the donor received an “advantage” that was less than 80% of the amount donated and it is 1.25 times the value.
- If the successful bid was \$3,000, for the \$2,000 exercise machine, then \$1,000 would be issued as a donation receipt. This is under the assumption that the bidder knew ahead of time that he was only getting a \$2,000 product, so the bidder’s intention was to donate \$1,000 extra to the charity
- Consequently, it is important that the value is communicated ahead of time if you wish to issue donation receipts. (However, this could limit the bidding.)

Dinner

- If an event is held at restaurant, the price the restaurant would charge regular customers would be the “advantage”.

Example:

- Cost of the ticket to the dinner is \$250, with the Fair Market Value of the meal being \$100
- The event also includes a TV worth \$4000 as door prize and every attendee will receive a \$7 t-shirt.
- Number of attendees – 400
- Calculation: \$4,000 (TV)/ 400 or \$10 per attendee, plus \$7 t-shirt, total benefit = \$17.
- Since \$17 is less than 10% of the gift amount (\$250), and less than \$75; the t-shirt and the door prize are excluded from the advantage.
- The “advantage” received by the attendee is determined to be \$100, that is, \$250 less \$100 for the meal
- The donation receipt will be \$150
- Dinner with a celebrity, or a round of golf with a pro, will not result in a tax receipt, no matter how much is paid, due to the inability to assess the value of the “advantage”