

<b>Policy # 10.06</b>	<b>Refer to Policy #</b>
<b>4-H Alberta Donations Policy</b> 4-H Alberta recognizes that donations are important to the success of the 4-H Alberta Program. This support enables 4-H, at any level, to provide high quality educational material, programs, and recognition to 4-H members and leaders as they develop technical and personal skills through involvement in 4-H.	<b>10.01, 10.04</b>
	<b>Approved</b>
	July 2008
	<b>Review Date</b>
	March 2011

## Recognition

All donations with dollar amounts can be displayed at an event as long as they are put in alphabetical order with all donors in the same type style and font.

## Receipts

If there is likelihood that a receipt for a donation will be requested, it is suggested that before an 4-H Alberta Entity accepts a donation, they call the 4-H Foundation of Alberta office to discuss the circumstances by which the donation is being accepted and what it is being used for

- Charitable donations:
  - ❖ Charitable donations can be accepted and receipts issued by the 4-H Foundation of Alberta for all 4-H Alberta entities, including committees, provided the committees are required to report to the recognized 4-H entity and are listed as being an official committee in the minutes of the 4-H entity.
  - ❖ A 4-H entity, other than the 4-H Foundation of Alberta, can not issue a charitable receipt
- Cash Donations: Receipts for companies making a donation to a 4-H entity (not offering sponsorship as defined in 4-H Alberta Policy 10.04):
  - ❖ When a company makes a donation to a 4-H entity, a regular receipt may be issued by the 4-H entity receiving the funds, for the company to use when declaring their contribution as advertising or sponsorship.
  - ❖ If a company has a policy whereby they only donate to charitable organizations, the charity number can be provided by the 4-H Foundation of Alberta without issuing an official charitable tax receipt. The request can be handled directly by phone or email.
- Cash donations sent to the 4-H Foundation on behalf of another 4-H Alberta entity (This procedure satisfies Revenue Canada regulations and provides an audit trail for the donation.):
  - ❖ Donors are asked to send a letter along with the cheque indicating where the funds are to be directed and the purpose they can be used for.
  - ❖ The cheque will be deposited and once it has cleared the bank an official tax receipt, along with a thank you letter to the donor, will be sent.
  - ❖ The 4-H entity receiving the funding will be issued a cheque from the 4-H Foundation of Alberta along with a letter detailing where the donation came from and what the funds can be used for. The name of the donor, and an address, will be included so a thank you can be sent from the 4-H entity.
  - ❖ If 4-H Alberta entities are seeking donations that will require a charitable tax receipt they should contact the 4-H Foundation of Alberta for the correct procedure. Note: charitable tax receipts

cannot be issued if the funds are to be redirected to an individual except in the instances that the personal benefit is a scholarship and/or bursary for which the recipient will receive a T4.

### **In-kind donations**

- Donations of land or artwork
  - ❖ The 4-H Foundation of Alberta should be contacted for proper procedures before a donation of this type is accepted. Valuation from an expert within the respective field is needed to provide a charitable tax receipt. The receipt must be labelled “in-kind donation.”
- Charitable tax receipts can be issued for other types of in-kind donations; however, there is a specific process that must be followed. Contact the 4-H Foundation of Alberta for more specific details.
  - ❖ Receipts can only be issued for the cost of the product to the donor.
  - ❖ In the instances where software retailers ask for our charitable tax number, we must have documentation from the executive of the 4-H entity (club – General Leader & President) that guarantees that the software is loaded on a computer owned by the 4-H entity and will only be used for 4-H purposes.