



Category:	Community and Corporate Relations
Approval Body:	College Leadership Council
Approval Date:	June 23, 2020
Effective Date:	June 23, 2020
Revision Dates:	
Policy Sponsor:	President and Chief Executive Officer
Policy Administrator:	Executive Director Advancement

Donations and Fundraising Policy

Purpose

The purpose of this policy is to establish procedures for and oversight of fundraising and the acceptance of donations by the College.

Scope and Limits

This policy applies to all fundraising by the College and to the acceptance of all donations by the College.

Definitions

Employee means a person on the payroll of the College.

Member of the College Community includes a Governor of the College Board of Governors, an Employee, a dependent or independent contractor, subcontractor or authorized agent of the College, a Student, and a volunteer for a College-sanctioned activity.

Student means any person enrolled in a course at or through the College.

Policy Statements

1. As a non-profit entity with charitable status, the College accepts donations and conducts fundraising activities to fund various operating and capital initiatives that benefit the College.
2. A donation must not be accepted by or on behalf of the College, and a fundraising activity must not be conducted by or in association with the College, unless:
 - a) it would not compromise the College's image or reputation;
 - b) it would not constitute a real or reasonably perceived conflict of interest;
 - c) the anticipated benefits outweigh the anticipated costs; and

- d) it has been approved by the Executive Director Advancement or their designate.
3. The College may accept or refuse a donation in its sole discretion. The College need not provide a reason to a donor for refusing a donation.
 4. When appropriate, a potential donor will be advised to seek independent professional legal, financial, tax, accounting or business advice. The College does not provide these services to potential donors and will not hold itself out as providing these services.
 5. If a donation is allocated to one or more College faculties, schools, centres, departments or programs, Advancement may allocate the costs of accepting the donation in the same way. For non-cash donations, such as donations of material, equipment or artifacts, costs may include expenses for appraisal, transportation, installation, maintenance, insurance, and accessories to display the donation.
 6. To coincide with annual budgeting, the Director Development and Alumni Engagement will prepare a fundraising business plan and present it to the President and Chief Executive Officer. The Director Development and Alumni Engagement will advise the President and Chief Executive Officer of any significant changes to the plan within the fiscal year.
 7. A proposal for a fundraising activity should describe the activity, the resources required, any sponsorships to be acquired, the anticipated monetary and non-monetary benefits to the College, and any other information that Advancement requires in order to make an informed decision. Proposals should be submitted well in advance of the proposed activity.
 8. If the College retains the services of a fundraising business (as that term is defined by Alberta's *Charitable Fund-raising Act*), it will first enter into a fundraising agreement with the business that conforms to this policy and the *Charitable Fund-raising Act*.
 9. Advancement will create and maintain all records that are required to support good audit practices established by Financial Services and to meet the requirements of the *Charitable Fund-raising Act*.
 10. Financial Services is responsible for coordinating with Advancement to maintain the College's charitable status.

A: Policy Supports

Appendix A: Donation Procedures

B: Legislated References

Charitable Fund-raising Act and Regulation (Alberta)
Freedom of Information and Protection of Privacy Act (Alberta)
Income Tax Act (Canada)

C: Other References

Alberta Fund-raising Standards of Practice
Association of Professional Researchers for Advancement Ethics and Professional Standards
Association of Fundraising Professionals Code of Ethical Standards
Canada Revenue Agency policy statements, policy commentary, and guidance bulletins

D: Related Policies

Confidentiality Policy
Contracts and Signing Authority Policy
Investment Policy
Naming Policy
Student Awards and Financial Aid Policy



Category:	Community and Corporate Relations
Parent Policy:	Donations and Fundraising Policy
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Appendix A Donation Procedures

NOTE: Refer to the parent policy for definitions.

A: Accepted donations, methods of donation, and uses of donations

1. The College only accepts the forms and methods of donation prescribed in this Part A.

<i>Table 1: Accepted donations, methods of donation, and uses of donations</i>			
Accepted Donations	Accepted Methods	Conditions	Allowable Uses
cash	gift trust bequest		general fund or use general scholarship fund scholarship (see s 2) endowment (see s 3) other specific fund or use
gift cards and gift certificates	gift		general fund or use other specific fund or use
annuities and policies of life insurance	gift beneficiary designation	a cost-effective and administratively-efficient arrangement for paying premiums must be in place	general fund or use general scholarship fund scholarship (see s 2) endowment (see s 3) other specific fund or use
shares	gift trust bequest	the shares must be listed on a stock exchange designated by the Minister of Finance	general fund or use general scholarship fund scholarship (see s 2) endowment (see s 3) other specific fund or use
gift-in-kind of real or personal property	gift trust bequest	the college must have a legitimate use for the donation	general fund or use other specific fund or use
services	performance		

2. A scholarship will not be established without a donation from a single donor of at least \$500. Established scholarships will be awarded no later than the following academic year; if no student meets the conditions for receiving the scholarship within that time, then the scholarship may be awarded in the next academic year or the scholarship may be dissolved and the funds added to the general scholarship fund, at the option of the College. Donations below \$500 may be directed toward the general scholarship fund.
3. In establishing the criteria for awarding a scholarship, Advancement will collaborate with the Student Awards Office and the Provost and Vice President Academic or their designate.
4. An endowment will not be established without a donation from a single donor of at least \$10,000.
5. Where an endowment will be used to fund scholarships, Advancement will collaborate with the Student Awards Office and the Provost and Vice President Academic or their designate to determine the terms of reference for the endowment prior to accepting the donation.
6. Where an endowment will be used to fund an academic program or research chair, Advancement will collaborate with the appropriate academic centre and obtain the approval of the Provost and Vice President Academic for the terms of reference for the endowment prior to accepting the donation.

B: Tax receipting

1. The College will not issue a tax receipt for a donation if:
 - a) the donation was not made voluntarily;
 - b) the transfer of property that is the subject of the donation has not been completed (for this reason, a pledge, promise, loan, lease, service, and a gift card or gift certificate donated by the issuer of the card or certificate are not tax-receiptable – see Canada Revenue Agency publications CG-007 and CPC-017);
 - c) the donor has received or will receive an advantage in exchange for the donation, if the fair market value of the advantage is more than 80% of the fair market value of the donation;
 - d) the donor has received or will receive advertising or sponsorship privileges in exchange for the donation;
 - e) the donation is conditional and the conditions have not been met;
 - f) the fair market value of the donation cannot be determined;
 - g) the donation constitutes a payment for admission to an event or program or a chance to win a prize; or

- h) the donation was made anonymously and the [Canada Revenue Agency's guidelines](#) for issuing a tax receipt for an anonymous donation cannot be met.
- 2. The College may not issue a tax receipt for a donation if the fair market value of the donation is less than \$20.
- 3. If the College does not issue a tax receipt for a donation, it may issue a non-charitable receipt instead.
- 4. Tax receipts will be issued to the donor (or in accordance with Canada Revenue Agency publication CPC-010), will indicate the fund to which the donation is directed (if applicable), and will be receipted for the calendar year in which the donation is received.