

# Charitable Donation Policy



**November 30, 2016**

# CHARITABLE DONATION POLICY

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## **POLICY STATEMENT**

Charitable donations to Judo Canada (JC) will be collected in accordance with applicable law and disbursed to promote the goals and programs of JC.

## **PURPOSE**

This policy is to ensure legal and effective uses of charitable donations and the legal requirements related to charitable receipts.

The Minister may propose to revoke the registration of a Registered Canadian Amateur Athletic Association where the Association accepts a gift or donation, the granting of which was expressly or implicitly conditional on the Association making a gift or donation to another person, club, society or Association.

## **APPLICATION**

The National Association (JC) and the Provincial Member Associations (Affiliates) shall be responsible to ensure that the Donation Program in the respective province is in compliance with the Income Tax Act.

JC shall have the right to perform periodic audits of the donations program of each Provincial Member Association.

The Board of Directors of JC may revoke the authority of any Provincial Member to issue tax receipts if in the opinion of the Board, the Provincial Member fails to comply with the procedures and the spirit of the policy.

In order to qualify as a tax deductible donation, a transfer of property, (including payment of money by cash or cheque), must meet the following conditions:

- a) Some property – usually cash – is transferred to the Registered Charity. (Contributions of service; i.e. volunteers' time, legal work etc., do not qualify.)
- b) The transfer must be voluntary. No legal obligation on the part of the payer (donor) must exist. The gift must be made to the Association, without any implied or express condition or understanding that it be transferred to a local club or other named beneficiary. Any portion of funds to be returned to a local club MUST NOT form part of an expectation or direction for funds, by the donor.
- c) The transfer must be made without expectation of return. No valuable consideration or benefit of any kind to the donor or to anyone designated by the donor may result from the payment.

## **RESPONSIBILITY**

Judo Canada's programs are sponsored in part by Sport Canada



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Body	Action
CEO	Responsible for the allocation of charitable donations as directed by the Board from time to time, the legal and timely disbursement of charitable donations, the appropriate reporting required by law and an annual report to the Board of Directors regarding the activity and results.

### LIMITATIONS

The CEO, on behalf of JC cannot accept a donation of \$25,000 or greater without the approval of the Board of Directors.

JC and its Affiliates will not accept Charitable Donation from tobacco or alcoholic beverage companies.

*Approved by Board on December 9, 2016*  
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