

Shelbourne Street Church Fundraising and Designated Donations Policy

The Shelbourne Street Church (SSCOC) has a long history of generous giving, reflecting the character of God, who “gives generously and graciously to all.”¹ We are proud to see our members involved in supporting a wide variety of good works, both locally and around the world.

At the same time, our status as a designated charity, conferred by the Charities Directorate of the Canada Revenue Agency, requires that we adhere to strict guidelines in respect of funds received and distributed by the church. We also need to avoid creating the impression that “all this church does is ask for money” and ensure that we apply a consistent and even-handed approach to requests for involvement in particular projects. Finally, it is important that fundraising for special projects does not have the unintended effect of displacing regular contributions in support of the annual church budget, which reflects our collective priorities for giving as a church.

The following policy on fundraising and designated donations is therefore intended to balance these practical considerations with a desire to encourage generous giving by our members to projects outside the church budget. It addresses two distinct categories of fundraising which we call ‘non-program fundraising’ and ‘program designated donations’.

Non-Program Fundraising

By ‘non-program fundraising’ we refer to fundraising projects in which members of our church seek the church’s assistance in raising funds among our membership for a project or cause that is not a program of the SSCOC. In such situations the church is not asked to handle funds in connection with the project. The church is merely asked to facilitate the fundraising project in some other way, for example, by announcing it at our services or in the weekly bulletin, or by making our facilities available.

SSCOC will accept requests to sponsor fundraising efforts by members on a discretionary basis, based on the following considerations:

- The request is made, and the project is led, by a member of the SSCOC,
- The purpose of the project is consistent with the purposes of the SSCOC (see Article II of the SSCOC Constitution, available at www.shelbournestreetchurch.com),
- The proposed fundraising methods are viewed as ethical and will not reflect negatively on SSCOC, and
- Assurance is provided that any funds raised will be properly accounted for in accordance with ethical fundraising practices.

The church’s involvement will generally be limited to announcing the project and in some cases making our facilities available in keeping with the SSCOC Building Use Policy, available at www.shelbournestreetchurch.com. The church will not be responsible for handling funds associated with the project in any manner. In some situations, otherwise acceptable projects may be denied assistance or a delay suggested depending on the proximity of other fundraising projects which are being brought to the church’s attention in a given time period.

¹ James 1:5, *Good News Translation*.

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Members who wish to request the church's assistance with a particular fundraising project should email the church office (secretary@shelbournestreet.com) with the particulars of the project, identifying the nature of assistance requested and how the project meets the considerations outlined above.

Program Designated Donations

By 'program designated donations' we are referring to any situation in which the church is asked to receive donations for a particular project identified by the donor, provide charitable receipts to the donor, and distribute the funds collected. The project may be either a formal program of the SSCOC (for example, a short term mission trip), or involve collecting funds that are subsequently transferred to another Canadian registered charity (for example, in the case of a disaster relief fundraising project).

The laws governing designated charitable donations are especially stringent and failure to abide by them could put SSCOC's charitable status in jeopardy. Therefore, SSCOC will only accept and provide receipts for designated donations under the following conditions in accordance with the *Income Tax Act* and guidance from the Canada Revenue Agency:

- The gift constitutes an irrevocable transfer of property or cash to SSCOC,
- The gift is for an existing program of SSCOC or will be transferred to another registered charity,
- SSCOC has ultimate control over the disbursement of the designated donation,
- Any funds donated in excess of the stated amount required will be used for other SSCOC programs and/or general purposes, and
- No benefit is returned to the donor or a dependent of the donor as consideration for the donation.²

Those wishing to donate specifically to an existing program of the SSCOC, or to a project for which SSCOC has agreed to collect funds to be transferred to another registered charity, are asked to simply identify the program or project at the time of making the donation.

Those wishing to donate to a project that is not an existing program of SSCOC can submit a proposal that the project be adopted as a program of SSCOC by emailing the particulars to the church office (secretary@shelbournestreet.com) for consideration by the elders. If the project is approved by the elders as a program furthering the purposes of SSCOC, donations designated to the program may be received in keeping with the conditions outlined above.

For short term mission trips, see additional information in the SSCOC Short Term Mission Trips Policy, available at www.shelbournestreetchurch.com.

² In some situations, it may be possible for a donor who receives some benefit for his or her designated donation to receive a receipt that splits out the amount of actual donation for which a tax credit may be received from the amount of personal benefit, provided that the amount of personal benefit does not exceed 80% of the value of the property or cash transferred. This principle may apply in situations such as fundraising dinners, for example.