

BC AMATEUR **Sport Fund**

PROJECT MANUAL

BC AMATEUR SPORT FUND

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1. Introduction

Sport BC is committed to building stronger communities through sport. The BC Amateur Sport Fund (“BCASF” or the “Fund”) supports the provincial sport system so that more British Columbians have an opportunity to grow and thrive through a positive sport experience. The BCASF Operating Manual describes how the Fund works and contains rules and guidelines on the administration of approved projects. Organizations with approved projects should be familiar with the contents of this document and ensure their project is always compliant with the Fund’s requirements.

The Fund is a collaborative partnership between Provincial Sport Organizations and their member clubs, Sport BC, and the Canadian Council of Provincial & Territorial Sport Federations. This manual has been created to ensure the needs of all three partners are met in order to ensure we can continue funding valuable projects for and on behalf of the Canadian amateur sport sector.

2. Fund Overview

The BC Amateur Sport Fund seeks to raise Money to benefit amateur sport initiatives in the province of British Columbia by partnering with Sport BC’s Provincial Sport Organizations (“PSO”) and their member clubs on projects that promote sport participation, competition, or governance.

The Fund is the BC chapter of the Canadian Council of Provincial & Territorial Sport Federations (“CCPTSF”), a Registered Canadian Amateur Association (“RCAA”) with charitable status established in 1980 to promote amateur athletics across Canada. CCPTSF uses its provincial/territorial network to identify projects operated by sport organizations that are part of the Canadian amateur sport system that align with at least one of the objectives of the Canadian Sport Policy. Once a project is approved, the applicant can solicit donations for the project and then apply and receive grants from funds raised.

The Fund is administered by Sport BC under license.

Working together, the Fund allows PSOs and their member clubs to:

- 1) Apply to have a project registered with Fund;
- 2) Solicit donations to the Fund to benefit their approved project;
- 3) Apply for and receive grant funding from the donations made to the Fund that have been designated by donors to benefit their specific project.

By partnering with the Fund, amateur sport organizations have an opportunity to diversify their revenue streams through tax-efficient donations from individuals, corporations, and grants from charitable foundations.

In 2018 the Fund raised almost \$1.8 million to benef 98 different projects for the following 25 PSO’s and their member clubs:

Badminton BC	Baseball BC	Basketball BC
BC Alpine	BC Athletics	BC Hockey
BC Lacrosse	BC Provincial Football	BC Rugby Union
BC Sailing	BC Soccer	Canoe/Kayak BC
Curl BC	Cycling BC	Field Hockey BC
Gymnastics BC	Horse Council of BC	Judo BC
Rowing BC	Skate Canada BC	Softball BC
Squash BC	Synchro BC	Swim BC
Volleyball BC		

3. Project Applications

Organization Eligibility Requirements

For your project to be eligible for approval your organization must:

- 1) Be a not-for-profit society incorporated under the Societies Act of British Columbia; and,
- 2) Be a PSO or other such organization that is a member in good standing with Sport BC; or
- 3) Be a club that is a member in good standing with their PSO who is a member in good standing with Sport BC.

Organizations must also appoint a volunteer or staff member to take on the role of Project Administrator to liaise with the Fund. This and the above listed items must maintain these eligibility requirements throughout the life of the project, not just at the time the project application is submitted.

Project Eligibility Requirements

The charitable objective of the Fund is to promote amateur athletics by funding projects operated by eligible organizations that align with at least one of the following objectives of the Canada Sport Policy (the “CSP”):

Introduction to Sport

Policy goal: to ensure that Canadians have the fundamental skills, knowledge and attitudes to participate in organized and unorganized sport.

In the Introduction to Sport context, participants are introduced to the fundamentals of sport through programs delivered primarily by clubs, schools, and local recreation departments. Participants develop sport-specific skills with an emphasis on fun, a positive attitude toward sport, and healthy human development.

Recreational Sport

Policy goal: to ensure that Canadians can participate in sport for fun, health, social interaction, and relaxation.

In the Recreational Sport context, individuals participate in organized and/or unorganized sport programs or activities. These are delivered primarily by clubs, schools, and recreation departments of municipalities and local governments and often involve some form of competition. In this context, even when participation is competitive, participants are motivated primarily by fun, health, social interaction, and relaxation.

Competitive Sport

Policy goal: to ensure Canadians have the opportunity to systematically improve and measure performance against others in competition in a safe and ethical manner. In the Competitive Sport context, programming is focused on facilitating the pursuit of competitive objectives by participants

and is organized and regulated within an agreed upon set of rules and codes of conduct. The objective of the competitive sport system is to ensure that the essential elements are in place and aligned so that participants can pursue their objectives in a safe and ethical manner, and also excel to the extent of their abilities.

High-performance Sport

Policy goal: to ensure Canadians are systematically achieving world-class results at the highest levels of international competition through fair and ethical means.

In the High-Performance context, the most talented athletes perform at the highest levels of competition. Athletes require highly specialized coaching, facilities, and athlete services. In turn, athletes are expected to show respect for, and adhere to rules and ethics, and to demonstrate a strong commitment to succeed at the highest level.

Sport for Development

Policy goal: to see sport used as a tool for social and economic development and the promotion of positive values.

Recognizing that sport participation in all contexts contributes to community building in a wide variety of ways, sport is being used with increasing frequency for social and economic development purposes. In this context, the emphasis is on socio-economic outcomes, not the systematic technical development of the participant.

The CSP was first developed by the Sport Information Research Centre (“SIRC”) in 2002 and was most recently updated in 2012. You can learn more about the SIRC and read the full CSP at www.sirc.ca.

The scope of eligible projects is quite broad. Project applications should be sure to clearly state how the project aligns with at least one of the CSP objectives listed above.

Types of Projects

The Fund typically categorizes projects according to how the funds will be used. The list below is meant to provide an applicant with an idea of what kinds of projects can be approved – your project may have elements of one or more types of projects.

Operating projects – funds raised are used towards a PSO or club’s normal operating costs for items such as:

- ✓ Facility costs such as rent, maintenance, utilities
- ✓ Office expenses such paper and supplies
- ✓ General program expenses such as coaching, training, and similar expenses
- ✓ Marketing and communications materials used to promote your sport

Program-specific projects – funds are used to support specific PSO or club initiatives. For example:

- ✓ Targeted athlete development programs
- ✓ Team-specific fundraising
- ✓ Official and referee training and development

Capital projects – funds raised are used to enable a PSO or club to acquire property or equipment for their exclusive use in pursuit of fulfilment of the PSO's or club's mission (within the CSP framework). For example, the Fund has approved the following types of capital fundraising campaigns:

- ✓ Gymnastics facilities & equipment
- ✓ Lawn bowling pitch upgrades
- ✓ Curling facility chiller equipment
- ✓ Baseball and softball field upgrades

Scholarships and bursaries – funds raised are provided directly to athletes based on an objective set of criteria to support the athlete's development.

Submitting Your Application

Please refer to the project application form in Appendix I.

Contact information – list the member of your organization who will be responsible for the administration of your project. You can add other individuals for our contact list once your project has been approved. *Please be sure to include your Society number.*

Project name – be as brief and descriptive as possible – the name of your project will appear in your communications materials and at the top of its website funding page.

Start date – your anticipated start date. It can be a target date or “as soon as approved”

Completion date – if your project has a finite completion date then enter that date. If your project will be sustained indefinitely then enter “ongoing”. Note that capital projects must have a completion date, they cannot last indefinitely.

Project description – briefly explain the organizational issue(s) to be addressed and the project's goals and objectives and how the project will achieve them. If you need more space then provide your project description as an appendix to your application. Note that the project description you provide will be used for your project's donation web page and will be seen by potential supporters of the project. It should be a strong communication piece selling the goals and benefits of the project.

Project budget – if your project has a fixed completion date (for example, a capital project) then enter your total project budget. If your project is ongoing then enter your anticipated annual budget. For many projects the budget will depend on the amounts raised – if this is the case use your best estimate and explain your rationale in the next section. Your budget must show how all revenues (Fund grants and your other sources of revenue) will be used to offset the expenses that correspond with the project objectives.

Grants received from the BCASF will be used to pay for – provide a brief narrative of the items in your budget and explain your rationale for any significant estimates. If you need more space then you can add an appendix or include the information in the project budget you provide (“refer to project budget”).

Describe how this project will assist in promoting or developing sport on a national level – Some organizations will already have members that participate at a national or international level. In these cases, explain how your project helps make this possible. If your club does not currently have athletes competing nationally or internationally, describe how your project can help amateur athletes advance.

You **MUST** include a project budget with your application.

You **MUST** include promotional materials with your application. Refer to Section 3 – Solicitations and Donations to see what your materials should and should not say.

All project applications **MUST** be signed by the required authorized individuals.

- ✓ Project applications submitted by a PSO must be signed by an authorized representative of the PSO
- ✓ Project applications submitted by a member club of a PSO must be signed by an authorized representative of the club **AND** the PSO

An “**authorized representative**” is an officer or director of an organization or other individual appointed by the board of directors to act on the organization’s behalf.

Signed application forms can be submitted in counterparts (this means that each party to the application can sign & submit separate but identical copies of the application form).

Email your completed project application to: bcasf@sportbc.com

IMPORTANT: *Solicitation of Funds may not occur until approval of the project has been received.*

Project Approval Process and Timelines

Projects that have a total or annual budget of \$50,000 or less are reviewed by the Fund’s Provincial Fund Manager and can take up to 10 business days to approve.

Projects that have a total or annual budget of more than \$50,000 must be approved by the Fund’s Provincial Adjudication Committee. This is a four-person committee comprised of the Provincial Fund Manager, a director of Sport BC, and two independent members representing the sport sector. The committee reviews all large projects to assess their suitability, sustainability, as well as financial and operational viability. Please allow up to four weeks approval time and plan accordingly.

4. Solicitation, Donations, and Foundation Grants

The applicant will receive a formal letter when the project has been approved advising of the project number (P####) and the URL of the project's donation page on the Fund's donation web platform – the project can then actively solicit *tax receiptable donations to the Fund to benefit their project*. This wording is important, the following information will explain why.

Tax Receipts for Qualifying Donations

Only a “qualified donee” (a registered charity or RCAA) can issue tax receipts for “qualifying donations” made to enable the donee to fulfill its charitable purpose. The Fund, as the BC chapter of the CCPTSF, is a qualified donee. A **qualifying donation** is where there is intent to make a gift that is a complete transfer of property that is voluntary and unconditional.

- 1) The donor has an intent to make a gift and intends to “become poorer” as a result of the transaction and there is no material benefit to the donor or a related party;
- 2) The gift is one of property (a cash or credit card payment, tangible property like marketable securities or other valuable assets), not a provision time or services;
- 3) The transfer of property is complete, the donor surrenders all control of the property – a pledge is not a gift;
- 4) The gift is voluntary, there can be no compulsion to act; and
- 5) The gift is unconditional – the donor cannot compel the donee to use the gift for a specific purpose.

When a donor makes a gift to the Fund to benefit your project, they agree to the following statement:

“I represent and warrant that I am voluntarily and unconditionally giving this gift to the BC Amateur Sport Fund (BCASF), the BC chapter of the Canadian Council of Provincial & Territorial Sport Federations Inc. (CCPTSF) to benefit the development of amateur sport in Canada on a nation-wide basis. I understand that the BCASF can direct my donation to an amateur sport cause of its choice, however my preference is that my gift be used to support the project selected above. Consistent with Canada Revenue Agency's interpretations of “qualifying donations”, I confirm that no material benefit will accrue to me or related parties as a result of this donation and that this gift does not or will not reduce any obligation, directly or indirectly, that I or related parties have for “non qualifying” expenses such as membership dues, training, or program registration fees, travel costs or other like expenses that I or related parties would normally be required to pay. I also understand that civil penalties can be imposed against me for the misrepresentations of tax matters. Based on these facts, I understand that an official receipt for tax purposes will be issued in respect of this gift. ”

While the Fund cannot guarantee that a donation will be used for a specific purpose, **it is important to note that it is the Fund's policy to honour its donors' wishes and to allocate gifts to projects accordingly.**

Guidance on Project Solicitation Materials

Once your project is approved you will want to inform potential donors that they can make a tax-efficient gift to the Fund to benefit your project. Please consider using the following statement or something similar on your website or communication materials:

“The BC Sport Association has partnered with the BC Amateur Sport Fund to raise funds to benefit our club Development Project. The BC Amateur Sport Fund is the BC chapter of the Canadian Council of Provincial & Territorial Sport Federations, a Registered Canadian Amateur Athletics Association with charitable status, you may receive a tax receipt for your donation. Your gift to the Fund benefitting this project will help us cover various club operating, training, and development costs and help us continue to develop sport in BC providing the opportunity for our sport participants to compete on a national level. Thank you for your support!”

In order to comply with Canadian charity regulations, your message should not give the impression that tax receipts will be issued for donations made to your organization or project through the Fund.

If you have any questions about tax receipting please visit www.canada.ca/charities-giving. The Government of Canada provides user-friendly information on this topic. If you still have questions, please contact us at bcasf@sportbc.com.

Ways to Donate

The Fund accepts donations by:

Credit card: Credit card donations can be made on the Fund’s on-line donation platform using either:

- 1) Your project’s donation page on the Fund’s online platform. The URL for your project’s donation page will be: <http://support.bcamateursportfund.org/P#####> (where P##### is your project number). Donors can make a one-time or recurring monthly gift; or
- 2) The Fund’s generic donation page here: <http://support.bcamateursportfund.org/donate>

This link is also available through Sport BC’s website by clicking on “Donate”. Donors will need to navigate two dropdown menus to support your project – first to select the applicable sport, then to select your project; or

- 3) A completed donor form mailed or emailed to the Fund’s office with the donor’s credit card number and expiry date (BUT NOT INCLUDING THE THREE DIGIT CVV CODE ON THE BACK OF THE CARD). Such donations are processed using the Fund’s secure virtual credit card terminal online. The fund does not store any credit card information and destroys the first twelve digits of the card number after the transaction is processed.

Please note option number 1 is the preferred method for credit card donations.

Cash or cheque: Cheques should be made payable to “BC Amateur Sport Fund” and mailed to the Fund’s office along with a completed donor declaration form. We cannot accept cheques made payable to PSOs or member clubs.

Cash donations may be accepted by the Fund Manager with prior arrangement, please contact the Fund in advance (bcasf@sportbc.com). Do not send cash via mail or courier.

A fully completed Donor Form must accompany all donations made by cash or cheque.

Securities in-kind: Donors may contribute publicly traded securities which may be more tax-advantageous to the donor than a donation made for the same amount via cash, cheque, or credit card. Donors are advised to obtain their own independent financial and/or tax advice. Please contact the Fund to make arrangements for gifts of securities.

Other gifts of property: The fund will consider accepting other gifts of valuable property on a case-by-case basis. Generally speaking, the Fund will not issue tax receipts for gifts of property with a fair market value of less than \$10,000. Email bcasf@sportbc.com for more information.

Tax Receipts for Donations

Donors will receive electronic receipts emailed to the address provided by the donor. One-time donations made online will receive a tax receipt within a few minutes of the transaction while donors that make recurring monthly gifts receive a tax receipt in January for the total amount donated in the previous year. Donations made by cash, cheque, or securities donations in-kind will receive a tax receipt once the transaction has been processed by the Fund.

Sponsorships

A sponsorship is an arrangement where an amount of money or other item(s) of value is/are exchanged for advertising or promotion. A sponsorship arrangement is NOT a gift or donation and therefore a tax receipt cannot be issued for such a transaction.

There may be instances where an individual or business makes a gift to the Fund to benefit a project and the administrators of the project wish to formally acknowledge the gift. This is acceptable conditional on the following:

- 1) The gift was made with no implied or explicit condition; and
- 2) The acknowledgement is voluntary; and
- 3) The acknowledgement is incidental to the gift and in no way prominent.

Examples:

- A donor makes a contribution and their name is listed along with other donors who made a similar donation in a regular publication or on a donor recognition wall in a non-prominent fashion: counts as a qualifying donation for which a tax receipt can be issued.
- A donor makes a contribution and the organization voluntarily recognizes the donor by naming an award or trophy after them: counts as a qualifying donation for which a tax receipt can be issued so long as there was no express or implied condition that such acknowledgement was necessary for the donor in order to make the gift
- A donor approaches an organization and proposes that they make a material “gift” to the Fund to benefit the organization’s project if the organization agrees (or indicates they agree) to prominently display the donor’s name and/or logo: this is a sponsorship transaction, not a gift or donation. Something of value was given on the condition of receiving something in return.

Donor Benefit

While it is important to recognize donors for their contributions, donors or parties related to the donor cannot materially benefit from their donation when the gift is made, or in the future. The donation cannot materially reduce any obligation the donor or related party would have otherwise had to pay for expenses such as membership, training, travel, or registration fees. Donors to your project agree to these representations online or on the donor declaration form and the Canada Revenue Agency can impose fines and penalties for misrepresentations.

A “material benefit” is deemed to be the lesser of 10% of the value of the gift or \$75 (CRA’s “nominal threshold”). There could be cases where donors who will benefit from your project wish to make a gift to the Fund to benefit that project. They are still able to do so and obtain a tax receipt for the full amount of their gift so long as the benefit they obtain is lower than the nominal threshold.

Example:

You have an operating project with the Fund and contributions towards this fund go towards facility and other operating costs. The funds donated lower program fees so that more amateur athletes are able to participate in your program. A generous donor who is also a program participant makes a \$5,000 donation to your project. As a result of this donation, program fees are reduced for all participants by \$50. The benefit to the donor is therefore \$50, or 10% of the value donation and therefore meets the nominal threshold.

In order to avoid situations where a donor may gain a material benefit as a result of a donation to your project, focus your fundraising efforts on donors who have an interest in your project but will not directly benefit from their donation.

As noted in the Introduction section of this manual – this funding program is a collaborative partnership. Please consider recognizing the Fund as a partner (funder) by including an appreciation statement on your website and other communication materials. We suggest something similar to:

Thank you – our Club Development project would not have been possible without the support of the BC Amateur Sport Fund.

Please note the BCASF logo is also available if applicable.

If you have any questions on donor benefits, please contact the Fund.

Foundation Grants

Grants from community, private, and corporate foundations can be a significant source of funding for amateur sport. Foundations are registered charities that can only make grants to other “qualified donees” like registered charities and RCAAAs, like the Fund. PSO’s and their member clubs cannot themselves apply for grant funding from foundations because they are not “qualified donees.” However, the Fund can apply for foundation grants by working together with administrators of its approved projects.

The Fund strongly encourages its partners to seek out grant funding from foundations. Below is a list of corporate, community, and private foundations that have supported Fund projects in the past (in no particular order):

Abbotsford Community Foundation
Raymond James Foundation
Richmond Community Foundation
Vancouver Foundation
Foord Family Foundation
Kingsway Foundation
Victoria Foundation

Aqueduct Foundation
NWM Private Giving Foundation
West Vancouver Foundation
Blackcomb Foundation
TELUS Friendly Future Foundation
RBC Foundation

This is not a complete list and the Fund encourages you to seek out foundations that best fit your project.

When communicating with foundations you can say that you have an approved project with the BC Amateur Sport Fund and are working with the Fund on a grant application that will benefit your project. **Please contact us before formalizing your grant request – your grant request is more likely to be approved if the Fund is a party to the application.**

5. Grant Requests and Project Administration

Donation Allocations

It is the Fund's policy to allocate donations to projects according to our donors' wishes. The Fund retains 5% of the value of all donations to help pay for things such as credit card transaction fees, bank charges, and other overhead costs. Any surplus earned by the Fund in a given period may be retained or distributed to approved projects as determined by the Provincial Adjudication Committee.

Project Allocation Reporting

Within the first week of a new month you will receive a project allocation report and year-to-date donor list (based on the calendar year). Your project allocation at the end of any month is equal to:

- Project's opening allocation at the beginning of the year
- Plus new donations
- Less 5% of donations retained by the Fund to help cover its expenses*
- Less grants paid during the year

* When a donor makes a gift to benefit your project online, they have the option of covering the 5% retained by the Fund. In these cases, the donation is grossed-up by 5% - the donor actually donates 105% of the amount they initially intended and gets a tax receipt for the full amount, and your project is allocated 100% of the intended donation amount. For example, if a donor intends to gift \$100 and chooses to cover the expenses related to the donation, they'll donate and get a tax receipt for \$105. The Fund will retain \$5 and your project will be allocated \$100.

Your year-to-date donor list will detail the date and donation amount for all gifts made to the Fund to benefit your project. You will also see the name, address, and email address for donors who have actively provided their consent for the Fund to share their information with you, otherwise those fields are filled as "Anon".

Grant Requests

Grant requests must be made by completing and submitting a grant request form. The request must describe how the funds will be used in accordance with the project's stated objectives – a brief narrative will suffice. If possible, also attached an itemized list. Email your completed and signed grant request form to bcasf@sportbc.com. Grant requests are paid by cheque made payable to the organization of the approved project.

You will know how much has been allocated to your project based on the monthly project allocation reporting described above. Grant requests should be based on need, not just on the balance that has been allocated to your project.

NOTE – we endeavor to process your grant request as soon as possible, but please allow up to three weeks from the time you submit your request to receive the cheque.

Project Spending and Reporting

All grant and project spending must be incurred in the pursuit of your project's objective(s) and for no other purposes under any circumstances. Grants spent on anything other than your project's objectives can be viewed as fraud and may result, at a minimum, in the project being delisted and the organization being suspended from future participation.

All project expenses must be paid by cheque or other means where the recipient of the payment can be verified. Avoid paying for project expenses in cash.

A completed interim or final project report must be submitted to the Fund Manager as soon as possible after receipt of a grant and in no less than 30 days. You do not need to include copies of receipts and invoices with your project report, but you do need to keep these items on hand in case they are requested at a later date. The project report narrative must:

- Include a financial summary describing the sources and uses of all funds related to the project including the Fund grant. The summary does not need to be detailed, but should provide a reasonable level of information of how the funds were used. For example, if \$2,000 was used to help pay for 3 coaches, it's fine to say "\$2,000 was used for coaching costs", you don't need to provide additional detail like "\$2,000 was used to help pay for coaching - \$300 for coach X, 600 for coach Y, and \$1,100 for coach Z"
- Describe how the expenses that were funded by the grant enabled your project to reach its objective(s).

If your project and the grant cover direct athlete expenses like competition entry costs, travel, and accommodation, you **MUST** attach a list of participants who benefited.

The Fund must have received a completed project report before the issuance of any further grants. In the event that a grant recipient fails to submit a project report within three months of a grant receipt, the project may be deregistered and any donations allocated to the project may be reallocated to other approved projects. Further, the PSO or member club may be ineligible to apply for new projects until the project report is received.

Projects that receive grants of more than \$50,000 in any calendar year are required to submit audited financial statements that cover the period(s) in which the grants comprising that total were received. If audited financial statements are not available, the project must submit documentation (invoices, receipts) to support ALL expenses related to the grant funding.

Project reporting is a critical component of the BC Amateur Sport Fund program. Your project reports help the Fund ensure that its grants are being used in a manner consistent with its charitable purpose and that the Fund is compliant with Canada Revenue Agency's requirements for registered charities.

Thank you in advance for your help and support!

6. For More Information

For the most recent version of this manual and all project forms, please visit:

<http://sportbc.com/bcamateursportfund/create-a-legacy/>

To contact the Fund please email us at bcasf@sportbc.com

7. Frequently Asked Questions

This section will address some of the questions project administrators and donors may have. Before reaching out to the Fund please review this FAQ to see if your question is answered here. If not, don't hesitate to get in touch.

Q: Is our club and/or project eligible for funding?

A: Your organization must be either a PSO that is a member in good standing with Sport BC or an amateur sport club that is a member of such a PSO, and your project must be to the exclusive benefit of amateur sport. See Section 3 (page five) for more information.

Q: Why do we (or our PSO) have to be members of Sport BC to be eligible?

A: The donations raised by the Fund can only be used to the exclusive benefit of amateur sport. The Fund uses its eligibility criteria to ensure that its grants are paid only to those amateur sport organizations that are members in good standing with BC's provincial amateur sport federation: Sport BC.

Q: Can our organization use the Fund as a conduit to flow-through funds and issue tax receipts on our behalf?

A: Absolutely not. The Fund cannot and does not act as a conduit or a flow-through, nor does the Fund permit any organization to "borrow" its charitable tax ID. Alternatively, if your project meets the Fund's eligibility requirements the Fund can partner with you to raise funds (including foundation grant applications) to benefit amateur sport in BC in accordance with the Fund's policies.

Q: Why does the Fund charge a 5% fee on its donations?

A: The Fund is not providing a service so it cannot charge a fee of any kind. However, the Fund does retain 5% of the value of all donations to help cover its expenses like credit card and bank charges and other overhead costs. The remaining 95% is allocated to the project designated by the donor.

Q: Will the Fund consider waiving or lowering the 5% for my donation or project?

A: No. The Fund recognizes that for larger gifts, especially of cash or property, the 5% retained in respect of that gift can exceed the direct costs related to processing that gift. In the interests of fairness and to treat all donors and projects equally the Fund retains 5% on each transaction. Surpluses retained by the Fund, if any, will be relocated to eligible projects by the four-member Provincial Adjudication Committee.

Q: Can the Fund return donations?

A: Generally speaking, no. At law, a donation is a gift made freely without conditions. When the Fund receives a gift the Fund is obliged to use the gift to carry out its objectives of promoting and benefiting amateur sport.

Q: I'd like to donate some equipment to a club; can I get a tax receipt for my donation?

A: Generally speaking, the Fund does not provide tax receipts for gifts of property with a fair market value of less than \$10,000. Charities can only provide tax receipts when the fair value of donated property can be reasonably determined which can be difficult in the case of used equipment. If you'd like to help a club/project acquire equipment consider donating cash the club can use to make the purchase instead.

Q: What happens if our project raises more money than what is required for the project?

A: It's the Fund's policy to honor its donors wishes – if a project raises more money than a project requires then the Fund will seek to work with the club to use the surplus for another eligible purpose. Failing that, the Fund will involve the relevant PSO to determine an alternative use of the funds to benefit that sport. If no allocation determination can be made then the surplus will be reallocated to other eligible projects by the Fund's four-member adjudication committee.

Q: Can the Fund guarantee a donor that their donation will be granted to the project they designate?

A: No. The Fund has charitable status that allows it to issue tax receipts to donors who wish to make a gift to benefit amateur sport. Tax receipts can only be issued when a gift is unconditional. It is the Fund's policy to honor its donors' wishes and allocate the donation as designated but the Fund cannot make a guarantee. If a donor requires a guarantee that their donation will go to a certain project, then they should make a gift to the project organization directly (but they cannot receive a tax receipt in this case).

Sport BC is committed to building stronger communities through the power of sport. Our goal is to enhance and support participation in British Columbia ensuring everyone has the opportunity to reach their full potential through sport. Your BC Amateur Sport Fund Project will no doubt be an important part of this collaboration and will help us achieve this important goal.
