



Fundraising for Trips

1. All fundraising initiatives must be consistent with relevant legislation.
2. Fundraising for trips may only occur if 75 per cent of the participants at the start of the planning process are girl Members. The Provincial Commissioners, or their designate, may grant an exception in specific circumstances. For example, if a girl requires individualized care or in the case of small groups where there is a requirement for two Guiders but there are not enough girls to make up 75%. Such exceptions should not be granted unless the travel group can adequately justify its decision not to recruit more girls.
3. Adult Members are not permitted to fundraise for adult-only trips. However, they may fundraise for independent trips where they accompany the girls. Adult Members are permitted to fundraise to benefit the girls.
4. Fundraising done to support international trips, inter-provincial trips and intra-provincial trips may only be used for direct budgeted costs associated with a trip. Fundraising money cannot be used for personal items, including clothing or personal spending money. Appropriate use of subsidized funds includes such things as transportation, accommodation, meals, entry fees to museums, etc.
5. Non-members participating in trips may not be subsidized by GGC in any way. Non-members may not represent themselves as part of GGC if fundraising for themselves.
6. All Members, adults and girls, are expected to contribute a minimum of 10% of the trip costs themselves. Subsidies may be made available to Members who cannot afford to pay this portion of the costs. Exceptions may be granted, based on need, to allow girls to fundraise this portion and/or receive subsidies to cover this portion.
7. Any money raised for a specific trip that remains unspent after paying allowable expenses, must be held in a restricted fund, at the council level designated by the Provincial Council, for future trip opportunities.
8. Record keeping and accounting for trip funds shall be in accordance with the financial standards of GGC. Financial records for all trips must be sent to the designated level council within 30 days of return from a trip.

Fundraising by Adults

Adults cannot fundraise for adult only activities and/or administrative costs including, but not limited to, items such as payment of membership fees or Trefoil Guild activities.



OBJECTIVE

This policy was created to ensure that Girl Guides of Canada (GGC) maintains high standards of integrity and stewardship in its fundraising activities and money earning projects and in its acceptance of donations. GGC is a registered charity and therefore a trustee of its charitable dollars. Ethical conduct in conducting fundraising activities is essential to safeguard the status of the organization as a registered charity and its reputations as a leading organization for girls and women.

Fundraising includes, but is not limited to:

- a) The National Spring and Fall Cookie Campaigns
- b) Unsolicited cash and in-kind donations
- c) Partnerships (Governance Policy 04-02-01)
- d) Unit/Council fundraising
- e) Grants
- f) Bequests

Girl Guide Units also participate in money earning projects. These projects are activities organized by girls that are planned and carried out by girls (in partnership with adult members and/or non-member volunteers including family members) that earn money for Girl Guide programs and activities. All monies raised or earned must be used for the program activity, camp, travel or the event for which it is raised.

INTRODUCTION

GGC is a registered charity that engages in fundraising activities in support of its mission, vision, programs and activities.

GGC welcomes gifts, grants and/or donations in support of our mission, vision, programs and activities. GGC encourages contributions of cash, securities, and personal/real property, either as outright gifts or through gift planning vehicles as permitted by law and regulation. GGC prefers to receive unrestricted donations to pursue its greatest needs, but will accept restricted donations after a careful due diligence process that ensures that such specific purposes are complementary to the overall goals of the organization. GGC may elect to accept or decline an unrestricted or restricted gift.

Fundraising, gift acceptance and money earning activities are determined by the Board of Directors, overseen by the Chief Executive Officer and the Provincial Commissioners, and carried out by staff, Members and volunteers.

SCOPE

The policy applies to all GGC Members, staff, families and volunteers. Adherence to this policy is required to ensure that GGC stands up to scrutiny by its Members and donors and complies with all relevant laws.

GGC's fundraising, gift acceptance and money-earning activities shall be coordinated in a way that best serves the interests of GGC and supports the GGCs priorities to the fullest extent possible.



PRINCIPLES

1. All funds raised are used to support the mission, vision, programs and activities of GGC. Funds raised for any other purpose could violate GGC's charitable purpose and risk fine, sanction or removal of GGC's charitable status.
2. Information stored in donor records will be held in the strictest confidence. It will only be made available to authorized staff and volunteers if required for successful cultivation, solicitation or stewardship of a donor/prospective donor, or upon permission from the donor/prospective donor.
3. GCC staff, Members and volunteers must take all reasonable steps to treat donors fairly, enabling them to make an informed decision and must not engage in fundraising that is an invasion of privacy or unreasonably persistent or places undue pressure on a person to donate. Donors are encouraged to seek out their own legal counsel/advisor regarding any issues impacting the donor's financial or taxable position.
4. GGC will operate within the Donor Bill of Rights adopted by the Canadian Association of Fundraising Professionals (attached for reference).

GIFTS (Unrestricted, Restricted/Designated, In-Kind)

Gifts may be monetary (cash, cheque and credit card), or non-monetary (examples: securities, real property or personal property) or in-kind.

GGC is grateful for all gifts offered, but reserves the right to decline a gift for any reason in its sole discretion, including but not limited to:

- It constitutes a non-gift as per Canada Revenue Agency IT-110R3 or it or its terms are illegal;
- It could reasonably compromise the GGC's and/or the donor's public image or reputation;
- It jeopardizes GGC's charitable status or relationship with the donor community;
- It falls outside the role and scope of the GGC or conflicts with other GGC policy;
- It is costly or difficult to administer or exposes GGC to unacceptable risk or financial liability or cannot be used within a reasonable time, results in higher operational costs or is a financial burden to store/liquidate;
- It could improperly benefit an individual;
- The donor applies unacceptable restrictions, conditions or recognition requirements on the gift;
- The origin of the gift or identification of the donor is unclear;
- GGC cannot substantiate the fair market value of the gift, or will result in unwarranted or unmanageable expense to GGC; or
- The gift conditions are open to interpretation resulting in noncompliance with CRA rules and regulations.

Donor instructions attached to a charitable gift, once accepted by GGC, shall be honoured. Acceptance of a gift does not imply endorsement by GGC of any product, service or philosophy of the donor.

Gifts of a company's inventory or product may be accepted however such gifts are not eligible for a tax receipt. CRA considers such gifts as non-qualifying because the donor is able to deduct the cost of the contribution as a business expense.

Bequests should be reviewed by the Provincial Commissioner and directed to the National Office for review and acceptance. Any terms affecting a Provincial Council will be reviewed by National Office with the Provincial Commissioner.



Sponsorships/Partnerships/Naming Opportunities

Corporate support of charities can come in the form of donations or sponsorships. Each option is subject to CRA rules that impact both the corporation and the charity. When the benefits and recognition offered by GGC to a donor are considered to be material based on CRA guidelines, GGC and the donor should enter into a formal Letter of Agreement with regard to the benefit and recognition, and how the contribution should be classified (charitable donation or sponsorship expense). Corporate sponsorships, grants, or community funding program participation considered to be material must be pre-approved through the FR.1 application process. Any potential national relationship requires the pre-approval of GGC National Office, through the CEO. Please refer to Governance Policy 04-02-01 Partnerships.

Note: Any request for a corporate or business donation over \$1,000 (money, gift in kind, or materials) must be approved by GGC National Office after review by the Provincial Council.

Unit/Council/Administrative Community Fundraising

GGC units/councils/administrative communities can earn money and receive in-kind (non-cash) donations through approved program activities and processes to support and supplement trip and activity planning as part of the Girl Guiding experience. Units/councils/administrative communities wishing to participate in money-earning projects must participate fully in the National Fall and Spring Cookie Programs.

No individual Member, unit, council, administrative community or group shall solicit funds or donations or apply for grants in the name of or on behalf of GGC for anything other than an approved local activity. Approval is through the FR1 application process.

Monies earned must be used for the purposes of Guiding and be directly connected to the programs and activities at the unit/council/administrative community level. Funds earned can be used in the following ways:

- Unique GGC opportunities (e.g. 100th anniversary of Canadian Guiding),
- Connecting with other GGC units,
- Celebrating GGC milestones, ceremonies and celebrations,
- Service and Award Recognition, and
- Direct support for GGC
 - Uniforms, program materials, field trips, guest speakers, camps, travel, insignia, awards, etc.
- Travel
 - Where funds are raised for trips and/or travel, girls shall lead the fundraising activities. Such activities shall be held in places where all girls are able to participate.

Girl-lead unit/area fundraising must ensure that the following guidelines are considered:

- Participation is voluntary,
- Girls must understand and be able to clearly say why monies are being earned,
- Girls cannot participate in games of chance or product endorsement,
- Girls cannot raise money for other organizations or causes,
- Girls cannot solicit money from other organizations. Girls can participate in presentations to service groups, accept unsolicited donations and material from other organizations,
- Girls cannot sell products other than those approved by Provincial Councils or, where required, by National Office.



GGC Support for other Not-for-Profit/Charitable Organizations

GGC Members can volunteer to support another Not-for-Profit/Charity through service projects that do not involve fundraising. While any GGC Member can support activities or fundraisers as an individual community member, GGC Members are not permitted to raise funds or utilize funds raised in the name of GGC for donation to any other group. Such activity could jeopardize GGC's status as a registered charitable organization. Where girls are participating, they should not be in a position to solicit funds. Approved service projects include but are not limited to: collecting non-perishable food for a food bank, assisting with phones at a fundraiser, stuffing envelopes, packing hampers for donation, wrapping gifts, handing out water at a race, assisting with registration, legacy annual Remembrance Day poppy sales. Additional direction will be set out in guidelines.

DEFINITIONS

BEQUEST: A bequest is property (real or personal) given by will.

CHARITABLE DONATION: A charitable donation is a voluntary transfer of property, cash or gift-in-kind, to a charity intended to enrich the charity. There is no expectation of return on the part of the donor. Gifts may be monetary (cash, cheque and credit card), or non-monetary (examples: securities, real property or personal property). GGC will issue donation receipts for income tax purposes, prepared in accordance with Canada Revenue Agency guidelines.

DESIGNATED/RESTRICTED GIFT: A charitable contribution (as defined under Gift) with the stipulation that the funds be used for a specified purpose (i.e., an approved project or program).

DONATION OF SERVICE: A donor gives time, skill or effort. Because service is not deemed property, donation of service is not considered a gift by Canada Revenue Agency so a tax receipt may not be issued.

DONOR: A person, corporation or foundation that makes a gift.

FAIR MARKET VALUE: Fair market value generally means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are each knowledgeable, informed and prudent, and who are acting independently of each other.

FUNDRAISING: Any activity that includes a solicitation of present or future donations of cash or gifts-in-kind, or the sale of goods or services to raise funds, whether explicit or implied. For example, fundraising includes but is not limited to grants, cookie sales, direct mail solicitations, first and third party events, online donations programs, unit/area fundraising, stewardship of donors and donor recognition activities.

GIFT: According to Canada Revenue Agency, a charitable donation is a voluntary transfer of property, cash or in-kind, to a charity intended to enrich the charity. There is no expectation of return on the part of the donor.

GIFT-IN-KIND: A gift other than cash. Typically, a gift in kind is property such as artwork, equipment, securities, and cultural or ecological property. A gift of time, service or effort does not qualify as a gift in kind for the purposes of issuing a charitable receipt.

GRANT: non-repayable funds or products disbursed by one party, often a government, corporation, foundation, or trust, to a recipient, often a nonprofit entity, educational institution, business or individual.



PARTNERSHIP: GGC distinguishes between Revenue Generating Partnerships (a relationship between a corporation, trust or foundation or other entity where there is an agreement to make a financial (monetary or in-kind) contribution in exchange for some consideration) and Non-Revenue Generating Partnerships (a relationship whereby an organization seeks to work with GGC on the development, design and/or evaluation of a specific program/project). Please refer to Governance Policy 04-02-01 – Partnerships.

SPONSORSHIP: When a business makes a donation to a charity and in return receives advertising or promotion of its brand, products or services.

AUTHORITY TO ACCEPT

Any fundraising activities other than the National Cookie Program require approval as follows:

Activity	Requester	Approver	Proposed Funding Target
Events in support of local program, rental of premises, memberships, intra/inter-provincial or international camping trips or travel	Area/Community/Unit/District Council Provincial Council	Provincial Council National Office	Up to \$5,000 \$5,000+

1. All Provincial Councils shall have an established process, consistent with this policy, for approval of fundraising projects and to account for funds raised and disbursed including the submission and approval of an FR1.
2. All fundraising events shall be documented and shall be set out in writing in financial reports (e.g. Registered Charity Information Form), as required.
3. Any excess funds raised shall be sent to the designated level council within 30 days of return from the trip. Excess funds will be held for funding future trips/camps within that designated council.
4. The sale of GGC branded merchandise is not permitted as a fundraising project.
5. Adult Members are not permitted to fundraise for adult only activities or for administrative costs including but not limited to membership fees or Trefoil Guild adult –only activities.
6. Approved fundraising events do not include crowd funding or crowd sourcing, events involving games of chance or alcohol or fundraising for other charities or not for profit organizations.



Application for Fundraising Approval Instructions

The Application for Fundraising Approval (FR.1) is used to request approval for any fundraising above and beyond the sale of Girl Guide cookies by your Unit, District, Area or Community. If fundraising for travel (in Canada or internationally), the travel must be preauthorized by an assessor (SG.8) *before* fundraising approval will be provided. Before completing this form you must consult the fundraising policy, procedures and guidelines found in Member Zone.

A new FR.1 should be completed if you:

- ADD fundraising initiatives to support an activity for which fundraising has been approved previously
- OR
- If the fundraising is for a NEW activity, even if you have done similar fundraising and received approval in the past.

Send your completed form to the designated council in your province. Check with your provincial council for its process. (In Ontario send it to executive.coord@guidesontario.org.) The form will be returned with the results of your request. You can only proceed with fundraising activities after they have been approved.

Section 1: Details of fundraising

Provide details about:

- What you are raising funds for
- What Unit(s)/District(s)/Area(s) or camps are organizing the fundraising activity(ies)
- The responsible Guider for the activity that requires fundraising.

Section 2: Description of fundraising activity/activities

Describe your fundraising activity(ies) or event(s) funding, grants, in-kind donations, sponsorship or partnerships with other organizations or companies. If more space is required please attach a second page with these details.

Separately list fundraising activities; who you will be approaching for donations (both money and in-kind); the amount of money or value of in-kind donation being requested.

NOTE: Any request for a corporate or business donation worth \$1,000 or more, be it of money, materials or in-kind, must sent to the provincial council for forwarding to the national office for approval. Requests are sent to Marketing and Strategic Alliances (funddev@girlguides.ca).

Fundraiser goal:

This amount is the *net* profit you are aiming to achieve through *each* fundraiser you list on the form. To calculate the net profit, subtract the expenses from the total income. For example, for a craft sale, subtract the cost of the crafts supplies and the rental of the space for the display from the total revenue.

All three fields (description, date and fundraiser goal) must be filled in for each activity or approval cannot be granted.

NOTE: The approval of the SG. 8 or any Safe Guide form does NOT equate to fundraising approval. This is a separate and distinct process.



Section 3: Detail of costs

Use the following calculations to complete this section of the form:

Line A: From your budget put the total cost of the activity (e.g. trip, camp improvement, CWFF, etc.) in this line.

Line B: For trips, contributions from participants:
Dollar amount of contribution per girl x number of girls
+ Dollar amount of contribution per adult x number of adults
= Total contributions from participants. Put this amount on line B of the form.

Leave this line blank if fundraiser is not trip related.

Line C: For trips, all Members, adults and girls, are expected to contribute a minimum of 10% of the trip costs themselves. Based on need, exceptions may be granted to allow girls to fundraise this portion and/or receive subsidies to cover this portion. Refer to Fundraising for Trips in the Fundraising Procedures and Guidelines.

Include assistance from Guiding sources, for example a District or Area council.

Line D: Amount to be fundraised:
Line A - (Line B + Line C) = Total amount to be fundraised. Put this on line D

Line E: 25% cookie sales requirement:
Line D x .25 = amount to be raised from cookie sales. Put this on line E

Line F: The amount of fundraising from other sources
Line D - Line E = Fundraising from other sources. Put this on line F

Cookie Cases: To calculate the minimum number of cookie cases to be sold:
Line E ÷ dollar value of unit share/proceeds /profit per case = Number of cases to be sold

Section 4: Checklist of attachments

In order for your request to be reviewed you must attach the requested information as it is applicable to your fundraising request. An up-to-date budget is a mandatory attachment.

Section 5: Declaration of understanding

The Responsible Guider must sign and date the form indicating she has adhered to the Girl Guides of Canada-Guides du Canada Fundraising Procedures and Guidelines.



Section 1: Details of Fundraising

What are you raising funds for:			
Who is requesting approval: (Unit, District, Area, camp etc.)			
Responsible Guider for the activity(ies) you are fundraising for:		iMIS:	
Phone:		E-mail:	

Section 2: Description of Fundraising Activity/Activities

Ensure you have filled in all three fields – missing information may lead to a delay in approval. If more space is required to describe your fundraising please attach a second page.

Description of fundraising method (list each activity separately)	Date of Activity (day/month/year)	Fundraiser Goal (net profit)	Approved
		\$	Y <input type="checkbox"/> N <input type="checkbox"/>
		\$	Y <input type="checkbox"/> N <input type="checkbox"/>
		\$	Y <input type="checkbox"/> N <input type="checkbox"/>
		\$	Y <input type="checkbox"/> N <input type="checkbox"/>

Section 3: Details of Costs (To calculate, see Instructions on page 1)

Total cost of activity (e.g. trip, camp improvement, CWFF etc.)	A	\$
For trips, contributions from each participant: \$ _____ X _____ # of girls + \$ _____ X _____ # of adults	B	\$
Other contributions: See Fundraising for Trips in the Fundraising Procedures and Guidelines	C	\$
Amount to be fundraised: A – (B + C)	D	\$
Fundraising from cookie sales (must be a minimum of 25% of amount to be fundraised): D X .25	E	\$
Total amount of fundraising from other sources: D – E	F	\$

Cookie Case Calculation:

Minimum number of cookies cases to be sold: Line E ÷ \$ _____ unit share proceeds/profit per case	
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Section 4: Checklist of Attachments

In order to have your fundraising request reviewed you must attach the following:

- Detailed up-to-date budget for the travel (estimated expenses for activities and a list of all revenue sources)
- Additional fundraising information if required (as above)
- Travel Preauthorization form (SG.8) if fundraising for travel

Section 5: Declaration of Understanding

I understand that by signing this form I have read and agree to abide by the Girl Guides of Canada – Guides du Canada Fundraising Procedures and Guidelines which accompany Policy 01-19-01 – Fund Development found in MemberZone.

Signature of Responsible Guider: _____ Date _____

Fundraising may proceed	Fundraising may not proceed	More information is required
Signature:	Signature:	Signature:
Name:	Name:	Name: