



## **Charitable Donations WUSC Local Committees' Frequently Asked Questions (FAQ)** *(August 2015)*

As a WUSC Local Committee, you will likely be involved in campus fundraising activities. Fundraising is important to WUSC because it raises our profile, promotes awareness of our programs and helps us finance our programs. Fundraising can be engaging, energizing and enjoyable. To fundraise effectively, however, Local Committees need to understand and follow some basic rules and guidelines in order to show responsibility to donors and maintain WUSC's designation as a charity recognized by the Canada Revenue Agency.

The following document offers answers to questions frequently asked by Local Committees about WUSC's policy on charitable receipting. It also clarifies how Local Committees should submit money to WUSC.

### **Frequently Asked Questions**

- 1- Is WUSC a registered charity?
- 2- When are donations eligible for a charitable tax receipt?
- 3- Can Local Committees issue tax receipts?
- 4- Can individuals donating to Local Committees receive tax receipts?
- 5- Are donations to the Student Refugee Program eligible for tax receipts?
- 6- What types of donations are *not eligible* for a charitable tax receipt?
- 7- How can a donation be sent to WUSC?
- 8- What name should appear on the cheque?
- 9- When will Charitable Tax receipts be issued?
- 10- As a registered charity, what rules does WUSC have to follow?
- 11- Are donations refundable?
- 12- Who *should* our Local Committee contact when fundraising?
- 13- Who should our Local Committee *not contact* when fundraising?
- 14- Who can I contact at WUSC when I have a fundraising question?

- 1- Is WUSC a registered charity?

YES! World University Service of Canada (WUSC) has been recognized by the CRA as a registered charity since 1967.

WUSC's charitable registration number is: 11930 4848 RR0001  
Category 21: Support of Schools and Education

## 2- What are the necessary conditions for a donation to be eligible for a charitable tax receipt?

To qualify for a WUSC charitable tax receipt, a donation must be:

1. Received by WUSC office in Ottawa;
2. Given by an individual (i.e. not by a business or another charity);
3. \$20.00 or more;
4. Given voluntarily (i.e. the “donation” cannot be mandatory like a fee to enter an event);
5. Given with no consideration or benefit to the donor or campaigner (i.e. it cannot be given in exchange for advertising, receipt of a trip or meal, or from the purchase of items).

Tax receipts can only be issued when donations are submitted with the proper paperwork (donation forms). Please see “How can I send a donation to WUSC?” below for details.

## 3- Can Local Committees issue tax receipts?

NO. Local Committees are not registered charities and cannot issue tax receipts for funds that they collect. Only the WUSC Donations Office may issue official charitable tax receipts.

## 4- Can individuals donating to WUSC through Local Committees receive tax receipts?

YES, WUSC can issue charitable tax receipts for individual donations if they meet the 5 conditions listed above (box on page 2) and are submitted with the proper documentation. WUSC can issue tax receipts to the following campaigns and programs:

- WUSC Priority Programs
- Student Refugee Program (SRP)
- Shine a Light
- Uniterra Program

## 5- Are donations to the Local Committee’s Student Refugee Program on their campus eligible for tax receipts?

YES, if the proper documentation is provided with the donation. If Local Committees want to offer tax receipts to potential donors, the donations must be sent to WUSC in Ottawa, and it must be clear which Local Committee is to be credited for the donation. WUSC will send a tax

receipt to the donor and will credit the Local Committee with the sum of the donation. To do this, however, WUSC needs to know the name of the Local Committee bank account and the contact information of the Local Committee treasurer. (All Local Committees are expected to have a treasurer, a bank account and two people with signing authority. Please ensure this information has been entered in your My Committee online account.) These funds must be spent on the Local Committee's SRP. At the end of the academic year, WUSC will require that the Local Committee submit a financial statement detailing revenue and expenses.

## 6- What types of donations are *not eligible* for a charitable tax receipt?

There are 5 kinds of donations that are **not** eligible for a tax receipt.

1. Funds raised and **retained by the Local Committees**. If a donation is not sent to WUSC in Ottawa, a tax receipt will not be issued. These donations don't meet condition #1 (see above).
2. Funds raised through **events** or the **selling of products**, for example, money raised through bake sales, car washes, pub crawls, coffee houses, and gala dinners (etc.) since these funds don't meet condition #5.
3. Funds raised through **student levies** since these funds are usually collected by the student union (thus not meeting conditions #2 and #4) and are rarely over \$20 (condition #3).
4. **In-kind gifts (donations in goods and services rather than in cash)** Examples of in-kind gifts include a bicycle, used computer, items for a silent auction, and/or food for a gala dinner. These gifts don't meet condition #1. Also, tax receipts require that an exact value of the gift be indicated, and it is difficult to determine the actual value of in-kind gifts. Please note: although WUSC cannot offer the donor a tax receipt, the Local Committee can publicly identify the donor as a sponsor, e.g. by offering the donor publicity at an event.
5. Contributions made to WUSC for an individual participating in the **International Seminar**. The individual who is collecting the contribution benefits directly from it (see condition #5). In other words, the International Seminar participant is collecting funds to offset his/her cost for participating in the program, not as a fundraising for WUSC. We encourage fundraising as a means to raise awareness of the importance and value of the seminar program. However, we cannot offer charitable tax receipts as mandated by the Canada Revenue Agency regulations.

## 7- How can a donation be sent to WUSC?

WUSC accepts donations made in the following three ways.

- I. Secure online donations can be made from our main website: [www.wusc.ca/donate/](http://www.wusc.ca/donate/)  
From this page, you will find links to WUSC and Uniterra's donation pages for **Student Refugee Program, Shine a Light** and **WUSC's** programs. Telephone donations can be made by calling 1-800-267-8699 (select option "2" for donor inquiries.). Donations will be accepted by credit card (VISA or MasterCard only).



- II. Mailed donations can be made via personal cheque, money order, or credit card. Each donation must be accompanied by a “Giving to WUSC” (see below and find it on our [online resource page](#)) forms, to ensure that WUSC receives the information needed to issue the donor a tax receipt. **DO NOT SEND CASH.**

Please remember to send in all donations as soon as possible after they are collected. Cheques only remain valid for 6 months after they are written. When pooling donations, Local Committees are strongly encouraged to visit the bank and ask for a money order payable to WUSC rather than a personal cheque. Please, do not send cash by mail.

### 8- What name should appear on the cheque?

All cheques and money orders must be made payable to “World University Service of Canada” or WUSC. WUSC cannot cash cheques made out to programs (e.g. SRP National) or to Local Committees (e.g. WUSC-Windsor).

Information about the program or Local Committee to which WUSC should assign the funds should be indicated in the memo line of the cheque. Either the Local Committee or the individual donor can send the mailed donations to WUSC.

#### MAILED DONATIONS

**All mailed donations must be accompanied by a “Giving to WUSC” form** (see sample below or online at [http://wusc.ca/images/Website/donations/donation\\_form.pdf](http://wusc.ca/images/Website/donations/donation_form.pdf))

This ensures that WUSC has enough information about the donor to issue a tax receipt.

Make cheques and money orders **payable to “World University Service of Canada” with campaign info (eg. Shine a Light) on the memo line**, and send all donations to the attention of:

Campus Engagement  
World University Service of Canada  
1404 Scott Street  
Ottawa, Ontario, K1Y 4M8

**DO NOT SEND CASH!**

**(Have the bank make out a MONEY ORDER to WUSC)**

## 9- When are charitable tax receipts issued?

The deadline for issuing charitable tax receipts is at the end of February following the calendar year that the donation was received. The deadline for making a donation in any tax year is December 31<sup>st</sup>.

Online donations made by credit card at [www.wusc.ca/donate](http://www.wusc.ca/donate) will automatically generate an electronic tax receipt that will be sent via email within a few minutes, as well as an emailed letter thanking the individual for the donation.

Mailed donations (cheque, money order, and/or credit card) take several weeks to process. WUSC's Donation Office make every effort to issue tax receipts and thank you letters within a few weeks of receiving the donation, once it has been confirmed that cheques have cleared the bank.

## 10-As a registered charity, what rules does WUSC have to follow?

WUSC and anyone who is acting on behalf of WUSC (e.g. a Local Committee and its members) must abide by Canada Revenue Agency (CRA) rules.

Please visit <http://www.cra-arc.gc.ca> to verify the status of any Registered Canadian Charity, or to learn more about CRA rules and guidelines. The CRA offers very clear and concise policy statements.

## 11- Are donations refundable?

No, charitable donations are not refundable.

## 12- Who *should* our Local Committee contact when fundraising?

Local Committees should be creative when fundraising. Local Committees are encouraged to approach the following individuals, groups, organizations, and post-secondary institutions in their community:

- university/college's fundraising/development/alumni office;
- local businesses;
- friends and family;
- fellow students;
- local community residents;
- local newspapers;
- federal and provincial members of Parliament;
- city councilors;
- be creative!

If you have the opportunity to apply for local grants **please notify and work with the WUSC Donations Office** to verify the details and **ALWAYS** have a WUSC permanent staff member listed as the contact person. We need to ensure WUSC adheres to the rules dictated by the Canada Revenue Agency. Keeping WUSC's Donations Office informed allows us to track the



status of grant applications and provide ideas to other local committees.

### 13- Who should our Local Committee *not contact* when fundraising?

Because WUSC approaches national foundations, corporations and organizations, we ask that Local Committees not approach these without coordinating with the WUSC donations office.

However, should you have a special contact, idea, or request, please contact the WUSC Donations Office to discuss the opportunity.

### 14- Who can I contact at WUSC when I have a fundraising question?

Local Committees are encouraged to first contact the WUSC Campus Engagement team in Ottawa:

- General inquiries : [campus@wusc.ca](mailto:campus@wusc.ca)

**We appreciate your efforts in fundraising! Thank you very much!**

## Fundraising Examples: Test your knowledge!

### Example 1: The case of the garage sale, bake sale or pub crawl...

Your Local Committee holds a garage sale to benefit the **Shine a Light** campaign. You raise \$500 and send a cheque to WUSC along with a note explaining what the money is for. This donation is not eligible for a tax receipt. Why?

**Answer:** The funds raised do not meet condition number 5 of charitable tax receipt eligibility (see box on page 2). The funds were accumulated by selling of products – the contributor received something in return for its contribution.

### Example 2: Large-scale event

Your Local Committee holds a large bike-a-thon, and you collect cash pledges from 30 different students, friends and family members. You keep track of each donor on the WUSC Fundraising Tracking Document excel sheet and the amount they pledge, and fill out a “Giving to WUSC” form for each donation. At the end of the bike-a-thon, you pool the cash donations and send WUSC a money order reflecting the total amount of money raised. You make sure to attach a “Giving to WUSC” form for each donor so that WUSC knows each donor’s mailing address and the amount s/he donated. Will the events’ donors receive a charitable tax receipt?

**Answer:** Yes, WUSC can send a tax receipt to the donors. The Local Committee has sent clear tracking information on each donor (including amount donated, address) via the special WUSC Fundraising Tracking document, has included each individual “Giving to WUSC” forms and has sent a money order of the total amount.

### Example 3: The old cheque

A professor hears about **Shine a Light** and gives you a personal cheque for \$100. You are thrilled but expect to raise more money in the coming weeks. Time passes and you forget to send the cheque to WUSC. Six months later, you clean out your room and discover the cheque. You send it to WUSC along with a “Giving to WUSC” form. WUSC cannot cash the cheque, and cannot issue a tax receipt. Why?

**Answer:** Too much time has passed and the cheque is no longer valid.

**Example 4: Anonymous cheque**

Your best friend is inspired by the Student Refugee Program decides to donate \$50 to it by sending a personal cheque to WUSC. He/She doesn't attach a "Giving to WUSC" form, doesn't include a note indicating how the money should be used, and doesn't include a return address on the mailing envelope. WUSC gets the cheque in the mail and the WUSC Donations Office doesn't know it is meant for SRP. What happens?

**Answer:** The money is credited to the general WUSC fund. Your best friend doesn't receive a tax receipt because he/she didn't give WUSC his/her contact information. This happens a lot so make sure you remind your donors to write which campaign they are supporting in the cheque memo line.

**Example 5: Silent Auction**

A local business donates a tennis racket for your silent auction. The owner asks you for a tax receipt. This is a gift-in-kind so is not eligible for a tax receipt because the fair market value of the product has not been determined by an independent expert, because the donation was given by a business and not an individual, and because the goods have not actually been received by WUSC. What can you do to ensure the donor feels valued and will want to continue supporting you?

**Answer:** Your Local Committee may offer the donor other benefits, such as thanking them on your website as a sponsor, having their logo at the event, thanking them publicly during and after your silent auction. Saying thanks goes a long way – it can foster a long-term relationship.

**Example 6: Supporting your Local Committee's SRP funds**

A professor at your university wants to contribute to the SRP on your campus and asks if she can get a tax receipt. She fills out a "Giving to WUSC" form and the Local Committee sends the form and her cheque to WUSC in Ottawa, clearly indicating that the money should be credited for the Local Committee's use. What happens now?

**Answer:** WUSC sends a tax receipt to the professor and forwards the donation to the Local Committee. At the end of the year, the Local Committee submits a financial report to WUSC, showing that the money was used for the purposes of the SRP on their campus.





# Giving to WUSC

Thank you for your support.

**Individual donor**

World University Service of Canada

**Name and address information**

Charitable Registration Number 119304848 RR0001  
Tax receipts will be issued for gifts of \$10.00 and over to individuals.

Mr.  Mrs.  Ms.  Dr.  Other \_\_\_\_\_  
 Name \_\_\_\_\_  
(to appear on the tax receipt)  
 Position\* \_\_\_\_\_ Organization\* \_\_\_\_\_  
\* optional  
 Street \_\_\_\_\_  
(permanent address, please)  
 City \_\_\_\_\_ Prov./State \_\_\_\_\_  
 Postal/Zip \_\_\_\_\_ Country \_\_\_\_\_  
 Home Phone (\_\_\_\_) \_\_\_\_\_ Business Phone (\_\_\_\_) \_\_\_\_\_  
 Facsimile \_\_\_\_\_ E-mail \_\_\_\_\_

**Please tell us about yourself**

Friend of WUSC  Alumnus \_\_\_\_\_  
(country, program, year)  
 Former Sponsored Student \_\_\_\_\_  
(country of origin, year)  Local Committee Member \_\_\_\_\_  
(campus, year active)

**Payment and gift information**

**My donation is for:**  General Donation to WUSC (highest priority)  Student Refugee Program (SRP) General Fund  
 SRP Local Committee Support \_\_\_\_\_  Shine a light \_\_\_\_\_  
(campus name) (name of campaigner)

**Please accept my gift of**  
 \$10  \$25  \$50  \$100  \$250  \$500  other \$ \_\_\_\_\_

My cheque is enclosed payable to: **World University Service of Canada**  Please charge my credit card.

**Recurring gift option**

I wish to make a recurring gift (min. \$10/payment). Recurring gifts will be receipted annually, unless otherwise requested.

Monthly \$ \_\_\_\_\_  Quarterly \$ \_\_\_\_\_  Semi-Annually \$ \_\_\_\_\_

**Payment options**

**Automatic Bank Debit**

I authorize WUSC to withdraw from my bank account. Please enclose a void cheque.

VISA  MasterCard Name on credit card \_\_\_\_\_

Credit Card   Card # 

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 Expiry date  /

**Please contact me**

I have made a gift or would like to discuss making a gift to WUSC in my will.

**Donor recognition**

WUSC will publish the names of all donors to recognize their contributions. Please check (✓) if you wish to remain anonymous.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
(month, day, year) (Français au verso)

For information on all registered charities in Canada please visit Canada Revenue Agency – [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities).  
WUSC does not sell or trade donor information.

2007/2008

**World University Service of Canada Donations Office**

1404 Scott, Ottawa, ON Canada K1Y 4M8 613-761-3728 email: [donate@wusc.ca](mailto:donate@wusc.ca) donate online: [www.wusc.ca/donate](http://www.wusc.ca/donate)

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