



POUR LE PLAISIR, POUR LA VIE, POUR TOUJOURS  
FOR FUN, FOR LIFE, FOREVER

NEW BRUNSWICK

AMATEUR SPORT FUND

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*(Updated September 2007)*

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# INTRODUCTION

## 1.0 Why A Sport Fund

The New Brunswick Amateur Sport Fund was established as a centralized fundraising effort to provide support to provincial sport organizations. The program will highlight the development of athletes, coaches, officials and volunteer administrators by being able to provide tax receipts for donations.

The goal of the New Brunswick Amateur Sport Fund is to enhance the development of sport participation in New Brunswick to ensure that participants have the opportunity to improve their talents to reach their full potential.

The New Brunswick Amateur Sport Fund is a fund raising program established for the continued and future development of amateur sport in New Brunswick. It represents the culmination of sport-specific funds established by each participating provincial sport organization. Participation in the program is voluntary and available to members in good standing with Sport New Brunswick.

The New Brunswick Amateur Sport Fund provides an opportunity for individuals who have benefited from sport to contribute financially to sport programs for current and future generations. Cash donations, monthly/annual contributions, planned financial gifts or gifts of valuable property are encouraged. Contributions result in recognition and significant tax savings for the donor.

Funds raised are used to ensure quality-sporting opportunities will continue to be available to everyone in New Brunswick. Each participating organization will develop directed program(s) within their respective fund to channel dollars toward specific causes. For example, a scholarship fund may be established to assist athletes to continue to meet both sport and academic goals, a Canada Games fund may be established to cover costs of team development, or a basic legacy fund may be used to cover ongoing operational costs. The applications are bound only by the creativity of the Provincial Sport Organization.

## 1.1 New Brunswick Amateur Sport Fund Objectives

1. To support the youth of New Brunswick to achieve personal success through sport
2. To support the development of athletes in New Brunswick
3. To support the development of coaching skills in New Brunswick
4. To support the development of official/referee skills in New Brunswick
5. To support the development of leadership in sport in New Brunswick
6. To support the development of a strong and focused sport delivery system in New Brunswick

## 1.2 Requirements of Participating Provincial Sport Organizations

1. Be a current member in good standing of Sport New Brunswick
2. Establish a 'cause' and 'annual program goals'
3. Appoint a volunteer(s) and/or paid staff to act as the PSO Fund Administrator of the New Brunswick Amateur Sport Fund
4. Ensure donors are offered appropriate and consistent recognition for their contributions

## 1.3 Selection Committee

All applications for fundraising projects above \$1001 will be forwarded to the selection committee. All applications below \$1000 will be approved by the Fund Chair.

A project selection committee will review applications to ensure that projects meet Revenue Canada criteria (Appendix B). The committee will be composed of four individuals:

- New Brunswick Amateur Sport Fund Coordinator
- Sport NB Treasurer
- Sport NB Executive Director
- Sport NB Board representative

## 1.4 Selection Committee Responsibilities

The Selection Committee will meet monthly to review applications. Notification of application status will be distributed within two weeks of the meeting of the Selection Committee. The Selection Committee responsibilities will include the following:

1. To review all fundraising proposals and/or sport legacy fund initiatives originating from the Provincial Sport Organizations and verify, on behalf of the NSTF, the bona fide nature of the venture and the proposed usage of the proceeds (cause)
2. On behalf of the NSTF allocate a project number upon approval of the fund raising proposal. Any disbursements from the NSTF will reference the approval number
3. Provide written notification of the Selection Committee's decision to the Provincial Sport Organization
4. On behalf of the NSTF and Sport New Brunswick the committee will request a financial statement from the PSO to ensure that amounts actually paid out are in accordance with the stated purposes or cause.

Fundraising projects and/or legacy fund initiatives that do not meet Revenue Canada Guidelines will not be accepted by the Selection Committee under the authority of the NSTF.

Solicitation of funds must not occur until the decision of the Selection Committee has been confirmed.

# APPLICATION AND FUNDRAISING PROCEDURES

## 2.0 Application

Fundraising proposals originating at the local club level must be forwarded to their respective PSO, who will verify the bona fide nature of the club, review fundraising goals and the proposed use of the proceeds (the cause), and prepare an application.

Ensure all requirements of participating PSO (see page 3) including cause and program goals, appointment of the Fund Administrator, etc. are in place.

Submit application to the New Brunswick Amateur Sport Fund Coordinator (Appendix A) .

The New Brunswick Amateur Sport Fund Selection Committee will review PSO applications monthly and will verify, on behalf of the NSTF, the bona fide nature of the venture and the proposed usage of the proceeds. Approved applications will be assigned an approval number.

The New Brunswick Amateur Sport Fund Coordinator will provide written notification back to the PSO Fund Administrator as to the results of the review.

All projects will be based on a year from Jan 1 to December 31. Projects continuing into a new year must reapply with the NBASF.

## 2.1 Fundraising

Solicitation of funds must not occur until approval of the project has been received.

The PSO Fund Administrator should use the proper donation form. The purpose of a donation form is to ensure that mandatory information such as donor name, address, donation amount, allocation of donation to specific causes, payee name for cheques etc., is properly collected (Appendix D).

Relationship between CCP&TSF, Sport New Brunswick and the New Brunswick Amateur Sport Fund – some donors may wonder why a provincial sport organization can issue an income tax receipt. The brochure in Appendix F contains a simple explanation of the relationship. It should be included in the PSO's fundraising package in order to address any skeptical donors' concerns.

## 2.2 Remittances and Withdrawals of Donations

All donations, including cash and cheques are to be deposited into the PSO's bank account.

Donations are to be forwarded to the New Brunswick Amateur Sport Fund Coordinator upon completion of the project.

The PSO should issue a cheque payable to the New Brunswick Amateur Sport Fund for the total amount raised during the fundraiser.

Donations paid by cheque are to be included in the PSO's remittance only after the cheques have cleared the bank.

The remittance is to be accompanied by the donor database (template supplied upon approval of application), a copy of the donation forms, and a letter requesting a donation from the National Sport Trust Fund (Appendix D & Appendix E).

The turn around time between the date of remittance and the release of the NSTF donation back to the PSO usually will not be more than 2 months.

## 2.3 Data Base Management and Issuance of Tax Receipts

Tax receipts are issued once the project is complete and the remittance is received by the Amateur Sport Fund Coordinator.

Should the PSO wish to include a thank-you letter, it should be given to the New Brunswick Amateur Sport Fund Coordinator beforehand for inclusion with the tax receipt.

Requests for duplicate receipt should be forwarded to the New Brunswick Amateur Sport Fund Coordinator. A fee of \$5 per receipt will be charged to the PSO.

## 2.4 General Books and Accounts

The accounting records relating to the fund raising project must be kept properly by the PSO and club/team for a period of six (6) years, and must be made available for review, inspection and audit by Sport New Brunswick on behalf of the NSTF or by Revenue Canada. The following records and documents must be kept:

- Agreement with the NBASF and approval for the fundraising project
- Copy of donors' cheque
- Copy of credit card authorization slips
- Copy of any forms or letters filled out by the donors
- Copy of the PSO's cheques for remittances to the NBASF and the attached donor lists
- Copy of Sport NB cheques to the PSO for fund release
- Bank statements showing deposits and disbursements relating to the fund raising project.
- General books and accounts containing transactions relating to the fund raising project.
- Financial statements for the fund raising project.
- The New Brunswick Amateur Sport Fund reserves the right to audit the PSO and/or club/team additional records in relation to the approved fundraising project.

## 2.5 Fees

Sport NB fees are 5% per receipt

Duplicate fee - \$5 per receipt

## FREQUENTLY ASKED QUESTIONS

### 3.0 General

**What can I use the money for? What are allowable expenses? Are our PSO staff salaries eligible?**

All monies must be used for the benefit of PSO members, within the project proposal approved by the New Brunswick Amateur Sport Fund. A portion of the funds allocated to the project may be used for administrative costs and management fees.

**Do I need a separate bank account for these funds?**

No, however the funds must be accounted for clearly within the PSOs books and adequate records must be kept. The PSO must understand that using such funds for any other purpose other than the ones approved by Sport New Brunswick will constitute a criminal offence, and will trigger immediate investigation, audit and possibly criminal charges by Revenue Canada.

**When cheques come in, made out to my PSO, do I give them directly to the New Brunswick Amateur Sport Fund? Or do I write a cheque on my account to Sport New Brunswick for the total?**

Write a cheque on your account to the NBASF for the total with an attachment of the breakdown.

**How often do I forward monies to Sport New Brunswick? Weekly? Monthly?**

Monthly or upon completion of the project whichever comes first.

**What donor information do I have to provide to Sport New Brunswick? Is the full mailing address sufficient? Do I need to forward anything else, e.g., copy of the donor's letter or signature agreeing to donate?**

Name, address, amount of donation, method of payment and, if payment is by cheque, PSO's declaration that the cheque has cleared. In addition, PSO is required to keep all documents relating to the donation receipts (cheques, VISA slips, donor's letter agreeing to donate, forms filled out by donors, if any, etc.)

How long will the money stay with Sport New Brunswick before my PSO gets the proceeds back? How long before the donor gets his/her receipt?

The turn around usually will not be more than one month from the date of receipt by Sport New Brunswick.

Will Sport New Brunswick be mailing the tax receipts direct to the donor? How can I include a thank-you letter?

Yes, Sport New Brunswick is responsible for mailing all receipts. Your thank-you letter can be given to Sport New Brunswick for inclusion with the receipt.

How can I access the list of donors for follow-up mailings?

The New Brunswick Amateur Sport Fund will download such data at no extra cost to the PSO. (Note: Restricted to a one-time downloading only. Handling fee is applicable to additional requests.)

Will Sport New Brunswick use the list for any purposes other than administering the NB Amateur Sport Fund?

Sport New Brunswick will not do so without the expressed, written consent of the PSO, and only for purposes approved by the PSO.

What if a donor's cheque is NSF? Does he/she still get a receipt? How will my PSO (or Sport New Brunswick) be reimbursed?

As indicated above, the monthly payment made by the PSO to Sport New Brunswick includes only cheques that have properly cleared. Therefore, a tax receipt will not be issued to donors with NSF cheques.

What if a donor needs a duplicate receipt? Is there a fee for this? What is the procedure?

The PSO must request duplicates in writing, including the donor's full name and address. A \$5 fee per duplicate will apply.

What is the term of each of my projects? Do they have to end on December 31?

No, any project may continue into the New Year, if so a new application must be submitted. For income tax purposes, tax receipts must be issued for all donations received on or before December 31, but the project can continue after the calendar year end.

Can I make a portion of my PSO membership fees (or event fees, etc) a donation? For example, if our fees are \$20 per year, can we charge \$30 and issue a tax receipt for \$10?

A tax receipt cannot be issued for membership fees. If a member chooses to pay more than the regular membership fee as a donation to the PSO, such additional payment must be clearly indicated in the membership application form in a separate area on the form, and a tax receipt can be issued for the extra payment.

What kind of records do I need to keep on hand in case of an audit?

1. Agreement with Sport New Brunswick and the NBASF approval for the fund raising project
2. Copy of donors' cheques
3. Copy of credit card authorization slips.
4. Copy of any forms or letters filled out by the donors
5. Copy of the PSO's cheque for monthly remittances to Sport New Brunswick and the attached donor lists
6. Copy of Sport New Brunswick's cheque to the PSO for fund release
7. Bank statements
8. General books and accounts

Can my PSO offer use of the tax number to our clubs or teams?

At present only PSOs (not affiliated clubs or regions) can apply to the Fund. The PSO may only use the tax number for projects approved by Sport New Brunswick, and cannot "delegate" use of the number. To do so would be a criminal offence.

A fundraising event is being held and the hall and food are being donated. How does this affect the assessment of the fair market value of the event?

It doesn't. The fair market value reflects the admission price that would be charged if the event were a profit-making venture. Donations or discounts of goods and services are disregarded.

We are setting up a booth with Christmas candles in exchange for non-specified donations. Can we issue tax receipts?

No. The exchange of cash for a candle would be a purchase, and no tax receipt would be issued. However, if a donor made a second, completely separate donation, without receiving any goods in return, a tax receipt could be issued – for the second donation only.

**Who pays for independent appraisals to determine the fair market value of donated goods?**

It depends. Appraisal costs are negotiated with the donor. If the donor pays for an appraisal, the independence of the appraiser should be verified.

**A business has donated a desk with a fair market value of \$700. Should the tax receipt be made for \$700 plus the additional sales taxes?**

No. Provincial and Federal taxes are disregarded when issuing tax receipts for donations of services and goods.

**A business has donated warehouse space. Does this donation qualify for a tax receipt?**

This donation would be a donation of services, and a tax receipt could be issued using the appropriate guidelines. However, because Revenue Canada requires that the value of any donations used as tax deductions must also be included in the sales revenues of the business, the business donor may not realize any benefit from a tax receipt.

### **3.1 Golf Tournaments**

**How do we calculate the gift (or receipt) portion of the ticket price?**

First, the charity needs to figure out the fair market value of what it is offering to the players—that is, how much a player would normally have to pay for a round of golf, a golf cart, other transportation, refreshments, and anything else that is included in the ticket price. Then, the charity needs to subtract this amount from the ticket price. The difference is the amount that we consider to be a gift for which the charity can issue a tax receipt. The charity should be able to calculate this amount before the tournament is held. The calculation is not based on the charity's actual costs, but on the fair market value of what it is offering. Even if the refreshments or other supplies are donated, the charity needs to deduct their fair market value from the ticket price.

**If we can give "nominal" prizes, is the determination of what is "nominal" based on the ticket price or the gift amount?**

The charity can issue tax receipts only for events that do not offer any prizes or that offer prizes with only a nominal value. We consider "nominal" to mean 10% of the gift made to the charity (that is, the receiptable portion of the ticket) or \$50, whichever is the lower amount. For example, if the charity sells tickets at \$250 and issues tax receipts for \$150 of the ticket price, then the most expensive prize the charity can offer any player will be worth \$15.

Can we give all the participants a golf shirt as part of the entry fee ("tee-box gift")?

No, unless the value of the non-consumable goods is "nominal" as mentioned above. The definition of "like events"-those for which we allow a single payment which combines an entry fee with a charitable donation-requires that the charity offers only consumable goods and services on the occasion. There is no restriction on the consumable goods, such as refreshments, that the charity gives away to the golfers. However, the charity needs to include the fair market value of these consumables in its deduction from the ticket price to determine the amount of the gift.

We hold a hole-in-one contest with a big prize before the actual golf tournament begins. People pay \$5 to enter, and these tickets are sold entirely separately from the main event. We advertise that golfers can participate in the hole-in-one contest, in the main tournament, or in both events. We do not issue tax receipts for the hole-in-one event, but we do for the main event, is this all right?

Yes. The charity is holding two separate events. This is made clear both by the advertising and by holding the hole-in-one contest apart from the 18 holes of regular play. The fact that the charity is offering a substantial prize in the first event does not prevent it from issuing tax receipts for the second event.

A business buys a block of tickets. Should we issue the tax receipt in the name of the golfers who use the tickets or in the name of the business?

The charity should always issue a receipt in the name of whoever buys the tickets-in this case, the business. The business could also collect the amounts from the golfers and provide the charity with one cheque and the list of donors-in this case, the charity could issue a receipt in the name of each golfer.

Our tournament is pretty famous, and we receive a lot of high- quality donated prizes. Without these prizes, we wouldn't be able to get people to attend. What should we do?

There is no reason to change. The charity simply does not issue a tax receipt for any portion of the ticket price. This would be a tournament which attracts participants at least partly on the basis of its prizes. Another kind of tournament is the one that does not offer significant prizes. People agree to pay more than they would normally pay for a round of golf on the understanding that the extra amount will go to a good cause. These are tournaments for which charities can issue tax receipts.

## 3.2 Membership Fees

**Can a charity issue an official donation receipt for membership fees if such payments allow the member to receive any material benefit?**

A charity may issue an official donation receipt where the membership fee simply entitles the member to vote at meetings, or receive financial statements and reports on a charity's activities. A receipt can also be issued where the member receives only items of nominal value. However, a charity *cannot* issue an official donation receipt for a membership fee if any portion of the fee allows the member to receive material benefits such as discounts to a charity's programs, free copies of a magazine a charity sells to the public, reduced rates for seminars, performances and conferences, or the use of a facility without paying the regular fee.

## Appendix A – Fundraising Application Form



New Brunswick Amateur Sport Fund  
 NATIONAL SPORT TRUST FUND – NEW BRUNSWICK CHAPTER

Fundraising Project Application Form

Organization: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone: (h) \_\_\_\_\_

Address: \_\_\_\_\_ (w) \_\_\_\_\_

City/Town: \_\_\_\_\_ Postal Code: \_\_\_\_\_

E-mail: \_\_\_\_\_

Name of Fundraising Project: \_\_\_\_\_

Project Start Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

Project Description: \_\_\_\_\_

\_\_\_\_\_

Solicitation materials are attached: [ ] yes [ ] no, reason \_\_\_\_\_

The proceeds from this fundraiser will be used for the following cause(s): \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Projected amount of money to be raised: \$ \_\_\_\_\_

Donations will be made via: [ ] Cash, cheque

[ ] Gifts in Kind (*please specify*) \_\_\_\_\_

I have read Appendix B-2, understand the Revenue Canada Guidelines relating to charitable organizations, and agree to abide by the policies and regulations of the NBASF.

\_\_\_\_\_  
 Signature of Contact Person

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Authorization by Provincial Sport Organization

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Position held in Provincial Sport Organization

*For office use only:*

Approved: \_\_\_\_\_ Approval#: \_\_\_\_\_ Authorization: \_\_\_\_\_

## Appendix B – Important Information

## IMPORTANT INFORMATION

### For Authorized Representative of Recipient Sport Organization

The Canadian Council of Provincial & Territorial Sport Federations (CCPTSF) is registered with Revenue Canada, Taxation-Charities Division (RCT) as a Registered Canadian Amateur Athletic Association (RCAAAA) and as such is eligible to issue official receipts that are treated as charitable donations. Donations to a fund, such as the New Brunswick Amateur Sport Fund (NBASF), the National Sport Trust Fund (NSTF) and the KidSport™ Fund, support a sport organization whose *primary purpose and function is the promotion of amateur athletics in Canada on a nation-wide basis*. To maintain this registration it is essential to adhere to the strict provisions and regulations of the Income Tax Act, as well as the "letter and spirit" of those rules. Compliance will ensure that the NBASF maintains significant control over the issuance of receipts for qualifying contributions and the use of funds raised for eligible expenditures. By doing so, the CCPTSF and its associated funds will continue to hold its registration.

### Qualifying Contributions

Briefly, a gift is a voluntary transfer of property without valuable consideration. No benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value.

### Non-Qualifying Contributions

In the context of the NBSDF, non-qualifying contributions would include payments that are, in fact, personal obligations such as training fees, program fees, travel expenses, and other similar or like expenses.

### Eligible or Permitted Expenditures (Use of Funds Received)

In the context of the NBSDF, eligible expenditures would include the general expenditures necessary to provide the administrative structure to encourage and further amateur sport, or support those projects or programs that contribute towards the development of amateur sport in New Brunswick on a provincial basis.

### Recently proposed Civil Penalties for Misrepresentations of Tax Matters

The Federal Government announced in the February 16, 1999 Budget that for -

#### Other tax planning arrangements - a penalty

*"will apply to a person who plans or promotes an arrangement that the person knows or would have known, but for circumstances amounting to gross negligence, includes a false statement or omission that may be used for tax purposes."*

### Advising or participating in a false filing - a penalty

*"will apply to a person who makes (or participates in the making of) a statement or omission that the person knows or would have known, but for circumstances amounting to gross negligence, is a false statement or omission that may be used for tax purposes by or on behalf of another person in a return..."*

In the former case the penalty is the greater of \$1000 and 100% of the of the gross revenue derived by the person in respect of the arrangement. In the latter, the penalty is the greater of \$1000 and 50% of the amount of tax sought to be avoided.

Of the two examples provided in the Budget documents, one was a charity situation where the valuation reflected on the receipt was inflated.

Although, RCT has not yet provided illustrative guidelines, it would seem logical to attempt to apply this provision to the issuance of a receipt for a contribution that represents non-qualifying training fees, program fees or travel expenses or other like expenses. In addition, it would likely apply to the issuance of an inflated receipt for an auction item donated. Whatever the interpretation of this proposed provision, it is essential that a receipt issued by or on behalf of the NBASF not be a trial prosecution. Therefore, it is essential that all receipts reflect the proper amount. When in doubt ask.

### **For Further Information**

If you have any questions regarding the donations or it use, please do not hesitate to contact the Provincial or National Fund Manager to enable them to advise you. If necessary they will coordinate a inquiry to RCT.

## Appendix C – Donor Contribution Letter



New Brunswick Amateur Sport Fund  
 NATIONAL SPORT TRUST FUND – NEW BRUNSWICK CHAPTER

Donor Contribution Declaration Letter

Date: \_\_\_\_\_

Provincial Fund Manager  
 New Brunswick Sport Development Fund  
 c/o Sport New Brunswick  
 900 Hanwell Road, Suite 13  
 Fredericton, NB  
 E3B 6A2

Dear Provincial Fund Manager:

I am donating the sum of \$\_\_\_\_\_ to the NATIONAL SPORT TRUST FUND, administered by the Canadian Council of Provincial and Territorial Sport Federations Inc. to benefit the development of amateur sport in Canada and request that my gift be applied for the benefit of \_\_\_\_\_ (Recipient Sport Organization).

Consistent with the Income Tax Act interpretations of "qualifying" donations, this contribution is made without any condition and no benefit will accrue to me (or related parties) as the donor. I confirm that this contribution does not or will not reduce any obligation, directly or indirectly, that I (or related parties) have for "non-qualifying" training fees, program fees, travel expenses, or other like expenses to the recipient sport organization or any related or affiliated organization. Based on these facts, I understand that an official tax receipt for income tax purposes will be issued.

PLEASE PRINT

Name of Donor: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ Telephone: \_\_\_\_\_

Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Signature of Donor

Donation Date

Please make cheques payable to

CCP&TSF Tax # 88938 6868 RP0001

"NB Amateur Sport Fund"

Note: This is not an official income tax receipt

Office Use: Project Approval # \_\_\_\_\_

## Appendix D – PSO Requesting Donation Letter



New Brunswick Amateur Sport Fund  
NATIONAL SPORT TRUST FUND – NEW BRUNSWICK CHAPTER

PSO Requesting Donation Letter

Date: \_\_\_\_\_

Provincial Fund Coordinator  
New Brunswick Amateur Sport Fund  
c/o Sport New Brunswick  
900 Hanwell Road, Suite 13  
Fredericton, NB  
E3B 6A2

Dear Administrator:

At the request of the (provincial sport organization) I have collected donations in the sum of \$\_\_\_\_\_ to the NATIONAL SPORT TRUST FUND towards the development of sport in Canada.

As consistent with Income Tax interpretations of qualifying donations, these contributions have been made without any conditions and no benefit will accrue to the donors. As such, I understand that an official receipt for income tax will be issued to these persons.

I certify that all cheques relating to the donations included in this remittance have cleared our bank account properly.

The provincial sport organization would like to request a donation from the National Sport Trust Fund in the amount of \$\_\_\_\_\_ .

The organization requests that funds be distributed right away, less 5% of total revenues generated.

\_\_\_\_\_  
Signature of Contact Person

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorization by Provincial Sport Organization

\_\_\_\_\_  
Date

\_\_\_\_\_  
Position held in Provincial Sport Organization

## Appendix E – Sample Tax Receipt



Dear ,

Cher ou Chère ,

Thank you for your generous donation in support of the New Brunswick Amateur Sport Fund. Your donation has been forwarded to the Recipient and will directly support the Supporting. An official tax receipt in the amount of your donation is attached.

Merci pour votre généreux don en appui au Fonds Amateur de sport du NB. Votre don a été versé à Recipient et servira à aider directement le Supporter. Vous trouverez ci-joint un reçu officiel aux fins de l'impôt au montant de votre don.

By becoming a donor to amateur sport you have demonstrated your desire to support activities that build strong communities, build healthy people and strengthen our entire country...for this we are truly appreciative.

En devenant un donateur à la cause du sport amateur, vous démontrez votre désir d'appuyer les activités qui bâtissent des communautés fortes, contribuent à la santé des citoyens et renforcent l'ensemble de notre pays... ce dont nous vous sommes profondément reconnaissants.

If at any time you wish to make a further donation to the sport of your choice you may do so by contacting Sport New Brunswick at (506) 451-1327 or by making your cheque payable to the New Brunswick Amateur Sport Fund and forwarding to the address listed above.

Si vous désiriez, en n'importe quel temps, verser un nouveau don à l'organisme de sport de votre choix, vous pouvez le faire en contactant Sport NB au (506) 451-1327 ou en écrivant votre chèque au nom du Fonds Amateur de sport du NB et en l'expédiant à l'adresse ci-dessus.

Once again, thank you for supporting amateur sport!

Une fois de plus, merci pour votre soutien au sport amateur!

Sincerely,

Cordialement,

Nicole Smith  
Executive Director / Directrice générale



Canadian Council of Provincial & Territorial Sport Federations Inc.  
Conseil canadien des fédérations de sport provinciales et territoriales.

NB Amateur Sport Fund / Fond amateur de sport du NB  
900 chemin Hanwell Road, Suite 13, Fredericton, NB, E3B 6A2 (506) 451-1320

Receipt issued from/reçu émis par:  
Chapitre NB Chapter  
900 chemin Hanwell Road, Suite 13  
Fredericton, NB E3B 6A2

Receipt Number/numéro du reçu:

Date issued/émise:

Donation date du don:  
Name/nom:  
Address/adresse :

Donation Amount/ montant du don:

## Appendix F – Relationship between CCP & TSF, Sport New Brunswick and the Provincial Sport Organizations

## Relationship between CCP&TSF, Sport New Brunswick and the Provincial Sport Organizations

The mission of the Canadian Council of Provincial and Territorial Sport Federations (CCP&TSF) is to provide the means for Canada's Provincial and Territorial Sport Federations to network, enhance their effectiveness, and manage the National Sport Trust Fund.

Sport New Brunswick is pleased to be able to offer members of the Provincial Sport Organizations an opportunity to participate in the New Brunswick Amateur Sport Fund through the National Sport Trust Fund.

The CCP&TSF of which Sport New Brunswick is a member, is recognized by Revenue Canada – Charities Division under qualified donees category as a Registered Canadian Amateur Athletics Association – business number 88938 6868 RR0001.

A function of the CPP&TSF is to manage a national fundraising initiative for amateur sport. The CPP&TSF authorized the New Brunswick Amateur Sport Fund as part of the National Sport Trust Fund which permits sport organizations from across Canada to raise funds for specific causes that will promote the development of amateur sport in Canada. Sport New Brunswick acts as the fund manager for all donations made to amateur sport in New Brunswick. Donors who give to any of the above mentioned funds are eligible to receive a receipt for income tax purposes. An audit is conducted annually by Revenue Canada to ensure that the CPP&TSF are complying with all regulations and standards.

As a member of the CPP&TSF, Sport New Brunswick has been authorized to create the New Brunswick Amateur Sport Fund as the New Brunswick Branch of the NSTF and to act as fund manager for all donations made to amateur sport in New Brunswick.

## Appendix G – Project Report

New Brunswick Amateur Sport Fund  
National Sport Trust Fund – New Brunswick Chapter



Project Report

Project Number: \_\_\_\_\_  
Date of Report: \_\_\_\_\_ Organization: \_\_\_\_\_  
Name of Project: \_\_\_\_\_  
Contact: \_\_\_\_\_ Phone: \_\_\_\_\_  
Email: \_\_\_\_\_

Describe project objectives & outcomes achieved (please list all objectives and project results)

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Amount raised for project: \$ \_\_\_\_\_  
Amount spent on project objectives: \$ \_\_\_\_\_  
If the total amount raised was not spent, how will the remainder of these funds be used?

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\*Please include a copy of all invoices for purchases

As representatives, we have reviewed the activities of the above project and certify that the information submitted is true and correct.

\_\_\_\_\_  
Authorized Signature of Club Representative  
Sport

\_\_\_\_\_  
Authorized Signature of Provincial  
Organization Representative

\_\_\_\_\_  
Date

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Date