



## Charitable Donations

**Policy Section:** Board of Directors  
**Policy Subsection:** Audit, Finance and Risk  
**Policy Title:** Charitable Donations

### Policy Statement

Charitable donations to SNC will be collected in accordance with applicable law and disbursed to promote the goals and programs of SNC.

### Purpose

This policy is to ensure legal and effective uses of charitable donations and the legal requirements related to charitable receipts.

The Minister may propose to revoke the registration of a Registered Canadian Amateur Athletic Association where the Association accepts a gift or donation, the granting of which was expressly or implicitly conditional on the Association making a gift or donation to another person, club, society or Association.

### Application

In order to qualify as a tax deductible donation, the donation must meet the requirements of an eligible donation as set out by the Canadian Revenue Agency (CRA)/government.

### Responsibility

| Body | Action   |
|------|--|
| CEO  | Responsible for the allocation of charitable donations as directed by the Board from time to time, the legal and timely disbursement of charitable donations, the appropriate reporting required by law and an annual report to the Board of Directors regarding the activity and results. |

### Limitations

The CEO, on behalf of SNC cannot accept a donation of \$25,000 or greater without the approval of the Board of Directors.

SNC will not accept Charitable Donation from tobacco companies.

### References

### Review and Approval

Approved: July 29, 2008

Reviewed: June 2, 2009  
May 19, 2011  
June 26, 2012  
March 27, 2024