

Donation Policy

1. Purpose

This policy outlines the principles and procedures governing the acceptance, designation, and use of charitable donations received by Bobsleigh Canada Skeleton ("BCS").

2. General Principles

- BCS welcomes donations to support its mission to develop and promote Bobsleigh and Skeleton in Canada, including athlete development, program delivery, and related initiatives.
- All donations must comply with the requirements of the **Income Tax Act** and **Canada Revenue Agency (CRA)** guidelines for charitable organizations.

3. Eligible Donation Designations

Donors may designate their donations as follows:

a. General Fund

Donations to the general fund will be used at the discretion of BCS to support priority needs and strategic objectives.

b. Specific Programs

Donors may designate funds to specific programs (e.g., Women's Sr. Skeleton, Men's Sr. Bobsleigh Team, Women's Bobsleigh Development Team), provided that:

- The program is specifically designated by BCS
- The designation does not compromise the organization's discretion over how funds are ultimately used.
- The funds can be used to support the program or athletes within the program
- If the program ceases to exist, any remaining funds in the program will be transferred to the BCS General Fund.

c. Athlete-Specific Requests

Donors may **express a preference** that a donation benefit a specific athlete. However:

- Such preferences are **non-binding** and subject to review.
- BCS retains **full discretion and control** over whether and how to allocate such funds.
- Donations directed to a specific individual **cannot be accepted** if the donor requires that the donation **must** be used for that individual or if the donor is **non-arm's length** as defined by the CRA.
- If BCS elects to honor such a request, the funds will be administered through the reimbursement of expense claims by the athlete to offset expenses directly related to training and competitions such as Team Fees, transportation, accommodations, coaching, food, physiotherapy, sport related clothing, training camps etc. BCS retains **full discretion and control** over accepting any expense claims.

4. Tax Receipts

- BCS will issue **official donation receipts** in accordance with CRA regulations.
- Donations can also be accepted and tax receipts issued through Canada Helps.

Effective August 1, 2025

- Donations that do not meet the definition of a charitable gift under the **Income Tax Act**, such as gifts with conditions benefiting a specific person, are **not eligible** for a tax receipt.

5. Donor Acknowledgment and Disclaimer

Donors will be advised of the following upon making a donation:

“While we welcome donor preferences, all donations are subject to the full discretion and control of BCS, in compliance with CRA regulations. Donations cannot be made conditionally to benefit specific individuals in order to qualify for a tax receipt.”

6. Refusal of Donations

BCS reserves the right to decline any donation that:

- Does not comply with this policy or applicable laws;
- Places conditions that interfere with its charitable mission, values, or independence;
- May result in reputational or legal risk.