

B. PHILANTHROPIC FUNDRAISING GUIDELINES FOR CANADIAN TEMPLES, CLUBS AND UNITS

In Canada, Subordinate Temples support the Canadian Foundation through the Convalescent Endowment Fund and Convalescent Relief Fund. **The Shriners Hospitals for Children® - Canada, by donation through Canadian Foundation, is the sole philanthropy of Daughters of the Nile.**

(Donation and My Gift Program forms are available through the Supreme Temple website (www.daughtersofthenile.org/chari-Canadian.htm) or the Canadian Trust website (www.donctf.ca))

1. GENERAL GUIDELINES

a. All money received for the Canadian Foundation by the Subordinate Temples must be forwarded to the Canadian Foundation, for issuance of receipt, no later than December 15. Any money received after December 15 will be included in the next fiscal year total. All cheques must be made payable to either the Convalescent Endowment Fund or the Convalescent Relief Fund.

- 1) Donations to the Foundation may be sent from individuals or from the Princess Recorder.
- 2) The Princess Recorder shall send a contributor's cheque to the Canadian Foundation without processing through the Temple's accounting records.
- 3) The Princess Recorder shall send a Temple cheque and appropriate Cash Remittance Form for tax creditable cash contributions to the Convalescent Endowment and/or Convalescent Relief Fund.
- 4) Contributions to the Canadian Foundation are creditable for Canadian tax purposes. The Princess Recorder shall include contact information when forwarding cheques to the Canadian Foundation so that an official receipt may be issued for tax purposes.

b. All contributions shall be recorded on the Member's Permanent Record. The Princess Recorder will receive from the Canadian Foundation a detailed contributions report, which will include contributions received directly by the Canadian Foundation. The Princess Recorder shall enter these donations on the Permanent Membership Cards.

- 1) If a contributor to the Canadian Foundation is not a member, the contributor's cheque and any requested information shall be sent to the Canadian Foundation for processing and tax receipt.
- 2) The fiscal year of all Subordinate Temples is April 01 through March 31. The Canadian Foundation fiscal year is January 01 to December 31.

c. Stepping Stones to Happiness certificates may be obtained from the Subordinate Temple Princess Recorder or directly from the Canadian Foundation.

- 1) Stepping Stones to Happiness certificates (In Honor, In Memory,) are available from the Canadian Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Endowment Fund.
- 2) NOW certificates (In Honour, In Memory) are available from the Canadian Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Relief Fund.
- 3) The Princess Recorder will receive from the Canadian Foundation a Consignment Stock of "In Honour" and "In Memory" Stepping Stones to Happiness

certificates and NOW certificates “In Honour” and “In Memory” to have on hand for the Temple Consignment stock, remembering that the Supreme Queen’s signature changes at the conclusion of each annual Supreme Session in June.

4) The Princess Recorder shall keep a strict record, containing the donor name, type of Stepping Stones to Happiness and NOW certificates and date of donation.

5) Upon receipt of the current year Consignment Stock of Stepping Stones and NOW certificates, the Princess Recorder shall return to the Canadian Foundation all Stepping Stones remaining in the Temple Consignment Stock of the previous year.

d. Will/Bequests in Canada

1) All members must conform to the laws of the land. To avoid possible consequences from the Canada Revenue Agency, NOTHING is to be done when a Temple receives notification of a gift or bequest until the Canadian Foundation has been consulted.

a) The Subordinate Temples shall send copies of all information received regarding Wills, Gifts and Bequests to the Canadian Foundation and the Supreme Princess Recorder.

b) All directions provided by the Canadian Foundation shall be followed implicitly.

c) The Subordinate Temples shall be notified by the Canadian Foundation of estate gifts and bequests.

d) Any gift or bequest made to the Supreme Temple or to a Subordinate Temple for any purpose other than for the Canadian Foundation (Convalescent Endowment Fund and/or Convalescent Relief Fund) is not tax creditable for the one making the contribution, gift or bequest.

2) The Canadian Foundation shall provide information for Members regarding Planned Giving (contributions, wills, bequests) to Subordinate Temples upon request.

e. Requests for the Canadian Foundation Charitable Registration Number, literature on the Canadian Foundation, etc., shall be forwarded to the Canadian Foundation.

f. The Canadian Foundation shall provide the Princess Recorder with an accounting of all charitable contributions made by the members of the Subordinate Temples as of December 31 and March 31.

g. The Supreme Princess Recorder shall provide each Subordinate Temple Recorder with the name/address of the individual elected by the Supreme Temple Board of Directors to receive the information required above by September 1 of each year.

2. TEMPLE FUNDRAISER WITH ALL PROCEEDS GOING TO THE TEMPLE GENERAL FUND, UNIT AND/OR CLUB

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below).

b. A Temple CANNOT use the registered charity status of the Canadian Foundation when conducting a Temple fundraising event with all proceeds going to the Temple general fund, Unit or Club.

c. If all of the proceeds from the fundraising event are going to the Temple and none of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief

Fund of the Canadian Foundation, then any advertisement must state that the proceeds will benefit the general fund of the Temple/Unit or Club of (Name of Temple) Temple No., Daughters of the Nile. The name of Shriners Hospitals for Children® may not be used for the Daughters of the Nile fundraising event.

3. TEMPLE FUNDRAISER WITH A PORTION OR ALL PROCEEDS GOING TO THE CANADIAN FOUNDATION

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below).

b. If the Temple is conducting a fundraising event, and a portion of the proceeds from the fundraising event is going to either the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation, then:

1) The Temple may advertise and in the advertisement the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation is tax creditable and the amount of the contribution that is going to the Temple is not tax creditable.

2) The Temple must send the funds received for the Convalescent Endowment Fund or the Convalescent Relief Fund with records detailing the amount of donation, name and address of donor to the Canadian Foundation for issuance of official receipt.

NOTE: The 'fair market value' of the item purchased and/or the cost of the meal is not tax creditable. The charitable contribution for receipt purpose is the amount over and above the fair market value of any goods or services purchased. The receipt issued by the Canadian Foundation will reflect this information.

c. If the Temple is conducting a fundraising event, and all of the proceeds from the fundraising event are going to either the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation, then:

1) The Temple must follow Supreme Temple regulations pertaining to the fundraising activities (as listed in Sections C and C below).

2) The Temple may advertise and in the advertisement the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation is tax creditable.

3) The Temple must send the funds received for the Convalescent Endowment Fund or the Convalescent Relief Fund with records detailing the amount of donation, name and address of donor to the Canadian Foundation for issuance of official receipt.

NOTE: The 'fair market value' of the item or service purchased and/or the cost of the meal is not tax creditable. The charitable contribution for official receipt purposes is the amount over and above the fair market value of any goods or services purchased.

C. FUNDRAISING GUIDELINES FOR CANADIAN AND UNITED STATES TEMPLES, CLUBS AND UNITS WHERE ALL FUNDS RAISED BENEFIT ONLY TO THE TEMPLE, CLUB AND/OR UNIT

Every activity shall have factual fundraising information on flyers, tickets, programs, etc., concerning how the net proceeds are to be used. The following example may be used in advertising for events where all funds raised go only to the Temple, Club or Unit:

“Proceeds shall go to the General Fund of _____ Temple Number ____ (or Club name and number or Unit name).”

Immediately upon completion of any fundraising activity, all proceeds shall be turned in to the Temple, Club or Unit as appropriate. An itemized, financial statement SHALL BE provided to the Temple at the next Stated Session following the conclusion of the Temple activity. If the activity is ongoing or lengthy, a report SHALL BE GIVEN on a regular basis and a completed financial report shall be given upon completion. The Temple Financial Review Committee shall review these records at the time of their annual review and they shall be included in the report to the Supreme Temple.

No individual Member shall engage in any charitable, fundraising activity in the name of the Temple, Club or Unit for personal and/or political gain.

The use of the Membership Roster of a Temple by another organization for fundraising purposes is strictly prohibited. The use of the Membership Roster for personal gain by a Member is also prohibited.

D. FUNDRAISING GUIDELINES FOR CANADIAN AND UNITED STATES TEMPLES, CLUBS AND UNITS WHERE FUNDS RAISED BENEFIT THE CANADIAN FOUNDATION OR THE DAUGHTERS OF THE NILE FOUNDATION.

The following example may be used in advertising for events where all or a portion of the funds raised go to the Canadian Foundation or Daughters of the Nile Foundation.

Canadian Temples – “Proceeds (or X% of the proceeds) shall go to the Canadian Foundation for the benefit of Shriners Hospitals for Children® - Canada.”

United States Temples – “Proceeds (or X% of the proceeds) shall go to the Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®.”

Please note: Advertisements for Daughters of the Nile events may NOT state that the event is for Shriners Hospitals for Children®. Shriners Hospitals for Children® is a registered name and may only be used with permission from Shriners International and Shriners Hospitals for Children®.

E. PHILANTHROPIC PURPOSE

(To be read by the Queen to new Members after Ceremonials or to be read by the Past Queen who sits with the Candidates prior to the Ceremonial)

In Canada, our philanthropic purpose is to support the Canadian Trust/Foundation through the Convalescent Endowment Fund and the Convalescent Relief Fund. The Canadian Trust is recognized by the Canada Revenue Agency as a public foundation with the mission of maintaining a permanent endowment fund to benefit Shriners Hospitals for Children® - Canada. Working together for the children, we use all monetary donations to promote, support and maintain the charitable endeavors that enhance the medical care and treatment of the patients in Shriners Hospitals for Children® - Canada.

In the United States, our philanthropic purpose is to support the Daughters of the Nile Foundation through the Convalescent Endowment Fund and the Convalescent Relief Account. This Foundation is a public charity with the mission of maintaining a permanent endowment fund to benefit Shriners Hospitals for Children®. Working together for the children, we use all monetary donations to promote, support and maintain the charitable endeavors that enhance the medical care and treatment of the patients in twenty-one (21) of the Shriners Hospitals for Children®.

Daughters of the Nile contribute to the Daughters of the Nile Foundation and the Canadian Foundation through individual and corporate donations, wills and bequests and various donor programs. A Stepping Stones to Happiness Certificate or NOW Certificate, which can be obtained for a twenty-five dollar (\$25.00) donation, is a wonderful gift for anyone. These certificates can be In Memory or In Honour. Donations to the Daughters of the Nile Foundation and the Canadian Foundation in larger amounts are also encouraged, as the income from the permanent endowment fund is used to care for and support the special children.

Our organization has established the My Gift Program, whereby items are available with the proceeds going directly to the Convalescent Endowment fund. In our Temple, the Chairman of the Charitable Giving Committee is (_____) insert the Chairman's name here and have her stand if she is present in the Temple). She will be happy to provide additional information on this exciting program.

Through the generosity of our Members and friends in Canada and the United States, we contribute approximately two million dollars (\$2,000,000) each year to help Shriners Hospitals for Children® in their wonderful philanthropy.

(Individual Temple information concerning fundraising, Temple activities time/place of Sessions, Unit/Club activities, etc., may be included here.