



Guelph Youth Singers

Guelph Youth Singers

Board of Directors Governance Manual

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GYS Vision Statement

We support the well-being of youth through inclusive, fun, and high-quality musical training and performance experiences.

GYS Mission Statement

To create an inclusive and supportive musical environment where youth in our community can learn, build confidence, and share in something bigger than themselves.

A brief history of GYS

Guelph Youth Singers (GYS) was formed in 1991 as a joint project of the Guelph Arts Council and the Guelph Chamber Music Society to provide the children of Guelph with the opportunity to develop musical and choral excellence to the best of their ability. Ms. Linda Beaupré was the founding artistic director and conducted Guelph Youth Singers until her retirement in 2013. Markus Howard is the current artistic director of GYS and the conductor of Choir II, III, SATB and Troupe. Ms. Heather Fleming was the conductor of Choir I until 2020 and Marion Samuel-Stevens currently conducts Choirs I and II. The pandemic of 2020-21 saw GYS offer virtual programming; working to meet its mission even during the toughest of times.

Governance Model

Guelph Youth Singers is managed by a Board of Directors made up of parents and non-parent community members. GYS operates under a combination of a Working Board and a Mixed governance model. The GYS Board model is characterized by the following traits:

Board members participate in setting strategic direction, managing the implementation of plans, and actually “doing work.”

“Doing work” implies that paid staff handle a significant amount of the operating duties, but it is understood that given the limited paid staff resources, Board members and/or committees members take responsibility for carrying out certain operating functions.

The GYS Board recognizes that this model requires a high level of flexibility. Board meetings will be used for discussing issues of policy and strategy as well as matters pertaining to the Board’s responsibilities as “managers.”

There are several volunteer positions that do not fall within the structure of the board but are key to the support and running of GYS.

Composition of the Board of Directors

GYS is managed by a Board of no fewer than seven (7) and no more than thirteen (13) directors, each of whom is a member of the Corporation. The ideal number of directors is ten (10) or eleven (11).

Each director is elected by the members. Members may choose to resign at the end of the season, or they may choose to continue for another term. New members are elected at the annual general meeting but may also join at the discretion of the President throughout the year.

The ideal composition of the GYS Board is as follows:

Executive:

President

Past President

Vice President (normally, President elect or “in-training”)

Secretary

Treasurer

Vice Treasurer

Directors:

Co-ordinator(s) of Fundraising Events

Co-ordinator of Marketing and Promotions Co-ordinator of Touring

Four (4) or five (5) members-at-large

Ex-officio:

Artistic Director

Choir Coordinator

Additional paid staff

Board make-up is directly related to the mission and needs of Guelph Youth Singers and the governance skills that are required to make it a successful organization. Board make-up is reviewed on a regular basis to meet changing needs.

Roles and Expectations of GYS Board Members

Summary

- Establishing the mission of Guelph Youth Singers.
- Identifying and approving strategic priorities and objectives.
- Developing and approving operating policies to support the strategic direction.
- Hiring and assessing the performance of all staff, including the Choir Coordinator and Artistic Director.
- Ensuring that Guelph Youth Singers behaves in a fiscally and legally responsible manner.
- Ensuring that Guelph Youth Singers has adequate funds to enable it to achieve its goals and objectives.
- Setting criteria for Board membership, training its members, evaluating the effectiveness of Board members.
- Bringing a passion for Guelph Youth Singers to the Board.
- Maintaining at all times the confidentiality of all information, communication and discussions that occur within the board including after exit from the board.

Mission/Strategic Priorities

- Determining the mission, long-range goals, philosophies, and general policies of GYS and revising them as necessary.
- Developing and approving operating policies to support the strategic direction.
- Ensuring the continuity, vitality and faithfulness of the organization to its charter and bylaws. This duty includes periodically reviewing the bylaws and other documents that establish the legal status of the organization and revising them as necessary.
- Having good knowledge of existing strategic plans.

Financial and Fundraising

- Determining and maintaining strong financial direction of the organization and assuring its financial soundness.
- Ensuring that GYS has adequate funds to enable it to achieve its goals and objectives.
- The treasurer works closely with office staff to prepare the financial statements, which are reviewed by the board at each meeting. Thus, the board as a whole has responsibility for overseeing the financial planning process of GYS to ensure its financial health and viability in the community in which GYS operates and relies upon for funding.
- Developing overall fundraising strategy including reviewing regularly at board meetings potential sources of corporate and private donations (through Salesforce) for follow-up.
- The executive, in partnership with staff, will set the schedule for applying for sources of funding including grants, foundations, corporations, and government. (see Executive Committee below)
- Each board member is expected to participate in fundraising by facilitating, or directly participating, in fundraising endeavours, attending fundraising special events, assisting in selling of tickets for fundraising events and projects and/or making a personal donation to GYS.

Management

- Assuring that GYS is well managed and fulfilling its mission, primarily by selecting, appraising, supporting, and giving counsel to all staff and Artistic Director.

Board Development

- Determining policies and procedures for GYS operations.
- Setting criteria for Board membership and training its members.

Board Recruitment

- Evaluating, selecting, and nominating Board members for consideration at the Annual General Meeting.
- Ensuring the make-up of the Board matches the needs and structure of the organization.

Expectations

- Actively participating in the working of the Board.
- Attending at least 75% of Board meetings (out of a total of 10-12 meetings annually.)
- Being a member of the corporation (Guelph Youth Singers.)
- Regularly attending GYS concerts.
- Up to twice annually (or as required) attending a half day Board retreat that focuses on Board development and strategic planning.

Board Structure

The GYS Board operates with an executive committee and coordinators to provide support and direction for staff, volunteers, and several ad hoc committees. Every parent is expected to help in the GYS organization. This is emphasized annually at a mandatory orientation (meet and greet) session for all parents, which serves to identify skills that parents can bring to the organization.

Membership and General Responsibilities of Executive Committee and Coordinators

Executive Committee

Membership: President (chair), Past President, Vice President, Treasurer, Secretary
Ex-Officio members: Artistic Director and Choir Coordinator (and other paid staff)

- Scheduling Board meetings and approving agendas.
- Taking action on items or issues requiring immediate attention.
- Approving non-budgeted expenditures totalling less than \$250.00.
- Giving preliminary consideration of matters to be brought to the Board.
- Ad hoc governance committee from within the executive to review the governance model on a regular basis.
- Reviewing the attendance and activity of the existing Board Members during the past year, and ascertaining their wishes regarding the next election of officers.
- Ensuring that incoming Board members and continuing members are aware of their responsibilities to Guelph Youth Singers.
- Providing assistance to the Choir Coordinator, Artistic Director, and other paid staff in regard to clarifying GYS positions and efficient use of staff.
- When necessary, in conjunction with the Choir Coordinator, other paid staff, and Artistic Director, setting the basis for negotiations in staff contract discussions.
- Ensuring that issues involving staff are dealt with in an equitable fashion.
- Monitoring policy affecting staff in the areas of compensation and benefits, performance management, training and development, and staff relations.
- Evaluating the work of the Choir Coordinator, other paid staff, and the Artistic Director, during the preceding year, and assisting in the setting of personal, professional, and organizational goals for the next year.
- Working closely with the Choir Coordinator, Artistic Director, and other paid staff, to oversee the schedule of applications to grants and foundations and identifying new sources of grants /foundations. This includes establishing ad hoc working groups to write the grant/foundation applications that includes board members and parents with an interest or skill in grant writing.

Coordinator(s) of Fundraising Events

Individual or a shared position between two board members

Be a liaison between the board and individual fundraising working groups on aspects of budget, fundraising goal, etc.

Coordinator(s) of Marketing and Promotions

Individual or a shared position between two board members

Focus on promoting GYS to a wider audience and marketing to future choristers/parents.

Coordinator(s) of Touring

Individual or a shared position between two board members

Focus on working with the Artistic Director, Choir Coordinator, other paid staff and volunteers on touring activities.

Non-Board Member Volunteer Roles

The following roles are volunteer positions that sit outside the board and are vital to the running of GYS:

Rehearsal and Theory Assistants

- Assisting with rehearsal duties, i.e. taking attendance or handing out any documentation that choristers may need to take home.
- Marking theory, recording results, and helping choristers with any theory problems.
- Setting up and testing with theory flashcards, memory testing and sight-singing coaching, as directed by the conductor.

Music Librarian

- Overall music organization at rehearsals and the music library.
- Handing out and collecting music for a specific choir.
- Assisting with following up on lost music.
- Re-filing end-of-season music in music library.
- Updating the music library spreadsheet with new music titles and copy numbers.

Stage Manager

- Assist the Artistic Director at designated performances and rehearsal with stage setup, coordinating chaperones; accommodating needs of choristers and conductor(s), accompanists, guests, etc.
- Attend regular meetings and instruction regarding venue features and regulations.
- Maintain rehearsal and performance schedules, track and accommodate last minute

changes, queue lighting and/or effects, microphones etc. when needed (as per Artistic Director's instruction).

- Assist the Choir Coordinator and other paid staff at designated performances and rehearsals, event setup, transportation of supplies to and from storage locations, assist/supervise cleanup of stage area.

Performance Assistant

- Assist the Artistic Director at performances, stage setup, coordinate chaperones.
- Assist the Stage Manager in maintaining rehearsal and performance schedules.

Uniform Assistant

- Help with shirt sizing at first rehearsals (using shirt samples).
- Help with sizing appointments with seamstress by recording measurements and coordinating the fittings.
- Help with shirt swapping and used shirt purchases between parents at first rehearsals.

Volunteer Administration Assistant (1 per Choir)

- Assisting the Choir Coordinator or other paid staff in the office or from home to compile lists of volunteers for each event.
- Be the 'designated caller' for your choir if there are cancellations or schedule changes.
- Help with organizing police checks for each volunteer.
- Help to phone volunteer references, as are required for volunteers.

Fundraising

- Support fundraising events.

Technical Support

- Help with technical support for computers, office networks and the GYS website.

Grant writing

- Assist the writing of grant or foundation applications.

Touring Support

- Assist with a touring working group

Ad Hoc Committees

- Other committees may be formed as deemed necessary by the Board.

Schedule of Board and Committee Meetings

- Board meetings take place monthly.
- Executive meetings take place monthly.
- A schedule of all meetings is set prior to the beginning of each fiscal year.

Quorum and decision making

- Quorum for a Board meeting requires 50% + 1 members of current year composition (e.g. if there are 12 members, 7 must be present to hold a meeting).
- Where quorum is established, majority rules to pass a motion.

Board Position Descriptions

The following are the job descriptions of the members of the GYS Executive as well as job descriptions for co-ordinator of fundraising events, promotion coordinator and touring coordinator roles, which have been identified as positions of primary importance for GYS.

The Executive

Board President

Function

The principal functions of the Board President are to lead and facilitate the work of the Board of Directors and its relationship to the Choir Coordinator, Artistic Director and other paid staff.

Relationships and Responsibilities

To the Board:

- Responsible to the Board. The President is elected by the Board and is responsible to it for his/her work.
- Leads the Board to develop long-term and annual goals and to achieve goals.
- Plans annual schedule of Board meetings.
- Convenes and presides at Board meetings.
- Responsible for assuring that annual tasks are accomplished.
- Develops with the Choir Coordinator or other paid staff, any agendas and relevant materials to be circulated prior to meetings.
- Along with the executive, engages key personnel in negotiating compensation and issuing contracts.
- Manages agenda and meeting time in order to fulfil tasks in an efficient way.
- Assures minutes are completed and sent immediately after all meetings.
- Seeks full participation of all members.
- Leads the Board in making sound decisions in order to fulfil the mission and goals of GYS.
- Communicates actions of the Board as necessary to assure implementation.

To the Vice President

- In his/her absence, the President will delegate powers and tasks to the Vice President.
- The Vice President should be informed frequently of the President's work and concerns so that the Vice President can substitute for the President with minimal transition.
- May assign key tasks to the Vice President.
- The Vice President is normally the designated next President of the Board. Therefore, the relationship includes training so as to assure a smooth leadership transition.

To the Choir Coordinator, Artistic Director, and other paid staff

- The President works closely with the Choir Coordinator, other paid staff and Artistic Director to define their responsibilities, goals, and extent of their authority in written job descriptions, which are reviewed annually.
- The President conveys and interprets the values, goals, plans, concerns, and actions of the Board to the Choir Coordinator, other paid staff and Artistic Director whenever such clarification is needed.
- The President communicates frequently and regularly with the Choir Coordinator, other paid staff and Artistic Director to keep abreast of important organizational issues.

To the Public

- The President and Artistic Director are the Board's spokespersons to the public, the press, and other media if Board expression is advisable. Board members should not speak individually on behalf of the Board unless specifically assigned to do so by the President.
- The President and Artistic Director should confer before meeting the public(s) and support each other in that process.
- The President in his/her daily activities endeavours to listen carefully to public opinion about the organization and seeks the goodwill of others toward the organization.

Board Vice President

- Substitutes for the President in his or her absence.
- May, at the time of an election of new officers, accede to the position of President of the Board.
- Performs such other duties as may be specified by the Board of Directors from time to time.
- Expects to transition to the position of President at the expiration of the term of the current President.

Board Treasurer

- In conjunction with the Choir Coordinator or other paid staff, keeps full and accurate accounts of all receipts and disbursements of the Corporation in proper books of

account and deposits all moneys or other valuable effects in the name and to the credit of the Corporation in such bank or banks as may from time to time be designated by the Board of directors.

- Ensures that the Board receives financial information necessary for good governance.
- Regularly scrutinizes Guelph Youth Singers' financial statements and ensures that an annual audit is implemented.
- Provides monthly financial statements to the Board.

Board Secretary

- Attends meetings of the Board of Directors and Executive Committee.
- If not designated to staff, prepares minutes from each Board meeting and distribute to all Board members no later than one week following the Board meeting.
- Responsibilities of the secretary can be shared amongst board members (e.g. taking minutes)

Coordinator(s) of Fundraising Events

- Before the start of the year, map out the fundraising initiatives to align with the schedule of activities in the season and bring to the board for approval.
- Rally parents at the annual general meeting and throughout the year to volunteer for individual fundraising initiatives.
- Work with the Choir Coordinator and other paid staff to organise and support parents who are volunteering for fundraising initiatives.
- Be a liaison between the Board and individual fundraising working groups on aspects of budget, fundraising goal, etc.
- Report back to the Board on the activities of the individual fundraising groups/events providing monthly reports to the Board with respect to financial expenditures and progress.

Coordinator of Marketing and Promotions

- Work with the Artistic Director, Choir Coordinator, other paid staff and board members on communications to the community and parents.
- Before the start of the year, work with staff to map out the GYS promotion initiatives to align with the season's schedule of activities and brings to the Board for approval.
- Report back to the Board on the activities of the promotional activities providing monthly reports to the Board with respect to financial expenditures and progress.
- Work with the staff to recruit parent volunteers for individual promotional events.
- Work with the Artistic Director, Choir Coordinator, other paid staff and board members to ensure all material bears appropriate GYS branding and meets publication standards/guidelines.

- May assemble a small team of individuals familiar with communications to develop ongoing relationships with local media. Ensures that team members are well versed about GYS.
- Advises on print and audiovisual requirements, advertisements and public relations activities.
- Works with the Artistic Director, Choir Coordinator, other paid staff and board members to create a newsletter to parents.

Coordinator of Touring

- Focus on planning for and working with Artistic Director, Choir Coordinator, other paid staff and board members on touring activities.
- Works with a team of volunteers to co-ordinate touring opportunities for the choir.
- Reports to the board on the activities of touring committees. Provides monthly reports to the Board with respect to financial expenditures and progress.

Staff Job Descriptions

Artistic Director

Primary Function or Purpose of the Position

Oversees the artistic activities and artistic growth of GYS.

Overall Scope of Responsibilities

- Provides for the musical education of the choir members through the development of appropriate programmes that will meet the artistic and educational goals of the organization.
- Sets and maintains the high artistic standards of the organization.
- Fosters creativity in all areas of the organization.
- Leads the long-range artistic development and direction of the organization.

Specific Duties and Responsibilities

- Selects and supervises the work of all artistic staff including vocal coaches and accompanists.
- Conducts all rehearsals and concerts other than those designated to another member of the artistic team.
- In collaboration with the Choir Coordinator, designs the annual schedule of rehearsals, concerts and other activities for all choirs.
- Selects repertoire for all concerts.
- Interacts with other arts organizations in the community (choral, orchestral, professional organizations and schools) to keep the GYS profile in the community alive and heightened.
- Creates performance opportunities that will engage the interest of the choristers, foster musical development, and enhance the profile of the choir in the community.
- Engages guest instrumentalists and performers as needed.

- Initiates shared activities with other arts organizations.
- Approves the artistic quality of any recordings or broadcasts.
- Deals with choir personnel issues (such as discipline).
- Auditions and selects personnel for the choirs.
- Works with staff and the Board to ensure the smooth operation of the choir.
- Attends Board of Directors meetings and Committee meetings as required.
- Prepares reports for Board meetings.
- Initiates, designs and supervises ongoing sight-singing and theory programmes and all materials related to them.
- Monitors theory and sight-singing progress of all choristers; monitors a system of rewards for choristers and mentors, related to the theory and sight-singing programme.
- Assists with administrative duties related to the position. This may include, but not be limited to:
 - Ordering and borrowing of music or providing information for the same to administrative staff or a volunteer librarian; supervising ongoing library use and collection of materials.
 - Making, or providing materials for making, and monitoring distribution of these materials.
- Working with Choir Coordinator or other paid staff and parent volunteers on concert logistics.
- Providing materials as needed for grant applications, including all repertoire and Artistic Director reports for current and application years for the Ontario Arts Council.
- Working with Choir Coordinator on annual evaluation of the Choir handbook and registration materials.
- Is available for promotional activities and making media appearances, attending fundraising and other public events as required.
- Assists the Treasurer, Choir Coordinator and other paid staff with financial issues including budget preparation, and monitoring ongoing artistic expenses, especially as related to special projects and concerts.
- Other duties as assigned by the Board of Directors.

Responsible to the Executive through the President of the Board of Directors.

Choir Coordinator

Primary Function or Purpose of the Job or Position

To oversee the administrative activities for Guelph Youth Singers.

Specific Duties or Responsibilities

- Manages the day to day operations of the office.
- Attends all Executive, Board and Committee meetings as required.
- Coordinates auditions.
- Books venues for GYS appearances and events including but not limited to: concerts,

- retreats; rehearsals, and workshop venues
- Prepares letters of agreement for GYS activities.
- Books artists and coordinates bookings with other agencies as needed for performance. Prepares letters of agreement for same.
- Coordinates advertising for GYS events.
- Manages, along with other paid staff, GYS data base, which includes, but may not be limited to:
 - Chorister registration and contact information
 - Chorister health information
 - GYS member payment of tuition
 - GYS member fundraising commitments
- Coordinates preparation and dissemination of information – including:
 - weekly memos; registration packages; school flyers.
- Coordinates parent and student volunteer activities.
- Coordinates preparation and submission of grant applications.
- Liaises with committee chairs as required.
- Coordinates and trains rehearsal assistants.
- Liaises with government and other charitable and not-for-profit organizations.
- Manages marketing activities, including but not limited to:
 - Media releases
 - Sale of promotional material
 - Corporate partnerships
- Maintains website
- Assists the Treasurer, along with other paid staff, with financial management including but not limited to:
 - Budget preparation, tour expenses, registration packages.
- Maintains Salesforce database.
- Other duties as assigned by the Board of Directors

Responsible to the Executive through the President of the Board of Directors.

Bookkeeper

Primary Function or Purpose of the Job or Position

The Bookkeeper assists the Board Treasurer with all financial aspects of GYS. At the discretion of the Executive Committee, the position of Bookkeeper may be a standalone position or be combined as part of Choir Coordinator's responsibilities.

Specific Duties or Responsibilities

Financial duties include, by may not be limited to:

- Working closely with Board Treasurer
- Calling budget meetings of staff, as required, for budget updating.
- Producing monthly statements and reports for staff, Executive and the Board.
- Attending meetings of the Finance Committee.

- Attending Board and Executive meetings as required
- Supporting Treasurer in delivering financial reports.
- Processing all receivables and payables.
- Reconciling/approving tax receipts.
- Producing all payrolls.
- Liaising with auditors.
- Assisting with preparation of financial and statistical data for grants and surveys.
- Assisting with design of business plans.
- Other duties consistent with the position on the request of the Executive Committee

Responsible to the Executive through the President of the Board of Directors.

Appendix A: GYS Board Member Contract

I, _____, understand that as a member of the Board of Directors of Guelph Youth Singers, I have a responsibility to ensure that Guelph Youth Singers does the best work possible in pursuit of its goals. I believe in the purpose and the mission of the organization and will act responsibly and prudently as its steward.

As part of my responsibilities as a Board member, I will:

- Interpret the organization's work and values to the community and represent the organization
- Actively participating in the working of the Board
- Attend at least 75% of Board meetings, committee meetings, and special events.
- Be a member of the corporation (Guelph Youth Singers).
- To the best of my ability, play an active role in fundraising by facilitating or directly participating in fundraising endeavours.
- Act in the best interest of the organization and excuse myself from discussions where I have a conflict of interest.
- Stay informed about what is going on in the organization, ask questions and request information, and participate in and take responsibility for making decisions on issues, policies, and other Board matters.
- Work with staff and Board members and partners towards achievement of our goals.
- Up to twice annually or as required, attend a half day Board retreat.
- Maintain at all times the confidentiality of all information, communication and discussions that occur within the board including after exit from the board.

Signed:

Member, Board of Directors

Date

President, Board of Directors

Date

Appendix B: Tax Receipt Policy¹

Purpose: To outline the policy of GYS for issuing income tax receipts that are consistent with the charitable tax receipting rules of the Canada Revenue Agency.

Overview

A tax receipt may be provided for any property that is given voluntarily for no benefit from an individual's or company's after-tax money. Tax receipts are designed to encourage donations to registered charities by returning the income tax already paid on the donated amount.

In order to qualify for a tax receipt, the following 3 criteria must be met: "some property - usually cash- is transferred by a donor to a registered charity; the transfer is voluntary; and the transfer is made without expectation of return. 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 (but see Benefits below)."

Receipts CAN be given for:

- Cash
- Gifts in kind – personal property where the value can be ascertained

Receipts CANNOT be given for:

- Donations of services or time/effort
- Admission fees
- Payment for a lottery/raffle ticket
- Gifts-in-kind where the value can not be ascertained
- Gifts that are directed to be given to a specific person

Benefits & Advantages

If the donor receives something in return, then a tax receipt MAY not be possible unless the advantage is merely a token of appreciation that is the lesser of 10% of the value of the gift or \$75. The value of the advantage is the fair market value not the cost to the charity. In this case the *de minimus* rule applies and a tax receipt can be issued for the full value of the gift. However, the *de minimus* rule does not apply if the advantage is the object of the fundraising activity. For example, if the price of a meal is less than 10% of the price of a fundraising dinner, the value of the meal would still need to be subtracted from the amount of the tax receipt.

Split Receipts

If the value of the benefit is less than 80% of the donation, then a receipt can be issued for the difference between the donation amount and the value of the advantage. For

¹ Updated: November 7th 2010.

example, if fundraising tickets are sold to a dinner for \$100 and the value of the dinner is \$30, then a tax receipt can be issued for \$70.

Donated items – auction or raffle prizes

Businesses donating items from inventory may receive a tax receipt for the retail value. Other items may receive a tax receipt for the donor's cost (excluding sales tax - if purchased within last 3 years). Gift certificates are not considered property unless they have been purchased (i.e., businesses donating gift certificates for their own businesses do not receive a receipt).

Auction Bids

If an auction bid exceeds the posted fair market value by 125%, then there was an intention to give, and a receipt may be issued for the difference between the bid and the fair market value.

Volunteer Expenses

A volunteer who is otherwise entitled to reimbursement of expenses, may choose to make a gift instead but must provide written direction such as "I (name) direct that the funds to which I am entitled by way of reimbursement for (list expenses and amounts)_ , and would otherwise be forwarded to me by cash or cheque, be transferred to Guelph Youth Singers as my gift." And include a signature. This written direction should be accompanied by purchase receipts.

Receipt Details

A tax receipt must include:

- a statement that it is an official receipt for income tax purposes,
- the charity's registration number, name and address,
- the place or locality where the receipt was issued,
- the day on which or the year during which the donation was received or, where property other than cash is received, the actual date of receipt,
- the day on which the receipt was issued when it differs from the date of the donation,
- amount of the gift, and
- the name and the address of the donor,
- signature of an authorized person,
- a unique serial number,
- a duplicate copy (to be kept on file by the charity).

In addition, where the donation is a gift of property other than cash, the fair market value of the property at the time the gift was made, as well as the date of the gift, a description of the property, and the name and address of the appraiser (if any) of the property, is required.

Cash gifts may be receipted cumulatively for the year but in-kind donations require individual receipts.