



**community food centres**  
**CANADA** good food is just the beginning

## Third Party Event Guidelines

### Introduction

Thanks for your interest in planning an event to benefit Community Food Centres Canada! We deeply appreciate the commitment and investment of time and financial resources required in the successful execution of your event.

A Third Party Fundraising Event is any activity by a non-affiliated group or individual where Community Food Centres Canada has no fiduciary responsibility and little or no staff involvement. However, we will support you and your event as much as possible to help it be a success.

Funds raised from your event help support our mission to bring people together to grow, cook, share and advocate for good food for all. Your event can also increase the public's awareness of our work across the country.

There are countless ways that you can raise funds for Community Food Centres Canada, from hosting a dinner party to organizing a golf tournament to donating proceeds from product sales. We are open to exploring these and other ideas with you.

**Please note that anyone who is interested in planning an event to benefit Community Food Centres Canada must get approval in advance. Once we have discussed the event, we will develop an MOU, which both parties will sign.**

Please review the guidelines below and if you would like to proceed with your event, please contact Danielle Goldfinger at 416-531-8826 ext. 240 or [danielle@cfccanada.ca](mailto:danielle@cfccanada.ca)

Once again, thank you for your interest in planning a fundraising event to benefit Community Food Centres Canada; we really appreciate your support!

### About Community Food Centres Canada

#### Mission

Community Food Centres Canada provides resources and a proven approach to partner organizations across Canada to create Community Food Centres that bring people together to grow, cook, share, and advocate for good food. CFCC also works with the broader food movement to build greater capacity for impact and to empower communities to work toward a healthy and fair food system.

## Vision

We envision a Canada where everyone has the means and knowledge necessary to access good, healthy food in a dignified way, and the ability and opportunity to be heard on the food issues that affect them. We envision a robust, diverse food economy that sustains farmers and the land, and a social consensus that food is a key determinant of health and a public good.

## **General guidelines**

- We reserve the right to decline participation if the event is not compatible with our mission, vision, etc.
- Organizers are responsible for following all laws, obtaining necessary permits and insurance.
- Community Food Centres Canada is unable to finance any expenses related to a third party event, or assume responsibility for any debts or any other liabilities incurred.

## **What Community Food Centres Canada can do to support your event**

- Offer event planning expertise and advice.
- Provide limited existing CFCC promotional and educational materials for your events (we require advance notice for this).
- Potential to provide a representative at your event.

## **What Community Centres Canada is unable to do to support your event**

- Provide volunteers for the event.
- Sell tickets, coupons or raffles for the event.
- Fundraise or acquire sponsors the event.
- Planning, coordination, and execution of the event.

## **Marketing and promotion**

- Community Food Centres Canada must approve all promotional materials that use our logo prior to production or distribution, including but not limited to press releases, invitations, brochures, websites, letters, and flyers.
- Community Food Centres Canada logo must not be altered in any way.
- When discussing your involvement with the event, you must make it clear that you are fundraising in support of Community Food Centres Canada and that you do not represent Community Food Centres Canada.
- Community Food Centres Canada may promote the event, when appropriate on our website, e-newsletter or social media. CFCC's involvement in the promotion will be agreed to in advance of the event and clearly stated in the MOU.
- Community Food Centres Canada will not do any PR or media relations for an event.

- Note that in the event that we offer marketing and promotion for an event, we are not able to issue a tax receipt.

## **Tax Receipts**

Community Food Centres Canada would be more than happy to issue official receipts for income tax purposes upon request, but all gifts must meet the conditions defined by Canada Revenue Agency (CRA). **In order to offer tax receipts, there must be an agreement in advance of the event, which will be outlined in the MOU.**

Please see Appendix A for full details on when we can give tax receipts and when we cannot.

## Appendix A

A typical donation to a Canadian registered charity is a cash donation in which the donor receives nothing in return. If the donor receives an advantage from making a gift or purchasing a ticket to an event (i.e. food at an event), that amount is not tax receiptable. See below for much more information on what we can and cannot receipt. *Please note that we will help you determine the tax receipt amounts – we know this stuff is complicated!*

CFCC can provide a tax receipt for:

- Direct personal or corporate donations of \$20 or over, when the name of the true donor is easily determined.
- In-kind donations and event tickets where Fair Market Value is easily determined.
- Gifts that are above and beyond the revenues from the event. In this case, the donation needs to be made as a separate contribution from the event.
- A donation from a company or person that donates proceeds from a regular course of business, where there is not a significant promotion and marketing. Example: a bakery decides to donate 10% of all cake sales to Community Food Centres Canada during the month of October and they do not promote this to their customers.

CFCC cannot provide a tax receipt for:

- Gifts of promises or pledges (for example, gift certificates donated by the issuer, hotel accommodation).
- Gifts where the value or advantage of the donation cannot be determined.
- Lottery, auction items or raffle tickets.
- Donations of services (time, skills, or efforts) or loans of property, use of a timeshare or lease of premises, rent-free space.
- Name of true donor(s) cannot be determined (for example, bottle collection from several parties, donation bins, etc.) – one person cannot benefit from gifts made by multiple donors.
- Gifts intended for another organization.
- Where there are significant marketing and promotion for the event itself undertaken by Community Food Centres Canada (this is considered a sponsorship).
- A donation from a person or company that donates proceeds from a regular course of business where there is significant promotion. Example: a bakery decides to donate 10% of all cake sales to Community Food Centres Canada during the month of October. They advertise this on their social media accounts, website and instore.

Tax receipts for individuals who attend an event:

- To determine this amount, the event organizer must determine what the Fair Market Value of the advantage is and proof of this is made available to CFCC. The amount of the tax receipt is the difference between the price of the ticket and the Fair Market Value of the advantage. The difference between the advantage and the ticket price is generally considered a donation to the organization and thus receiptable. For example, the Fair Market Value of an advantage is determined to be \$100, the cost of a ticket is set at \$150; therefore, each ticket purchase includes a donation of \$50, so each ticket purchased will receive a \$50 tax receipt.
- There are a few exceptions to the above rule including:

- we cannot offer a tax receipt if the price of the ticket is less than 80% of the value of the ticket. For example, if an event ticket is determined to have a Fair Market Value of \$110, and the cost of the ticket is \$130 we could not receipt for \$20 because the value of the ticket is 85% of the ticket price.
- The de minimis rule allows a ticket buyer to receive an official donation receipt for the full amount of their donation when the advantage is too minimal to affect the value of the gift. The rule states that if the total advantage does not exceed \$75 or 10% of the amount of the gift (whichever is less), the advantage is not included in the calculation of the eligible amount to receipt. For example, \$101 ticket with a Fair Market Value of \$10. The advantage is \$10 (9.9%), which is both less than \$75 and less than 10% of the value of the ticket. They can get a receipt for the full \$101.
- In order to give a tax receipt to an individual, we require their full name, mailing address, phone number, donation amount, and the ticket amount.
- Please note that the donation must be greater to or equal to the total amount CFCC gives out in tax receipts. For example, a bakery hosts an event and invites its customers to purchase tickets, they would like each ticket to receive a tax receipt. They determine that the Fair Market Value of their event is \$50 and decide to charge \$100 to guests. After the event, the bakery donates \$5,000 to CFCC. CFCC can issue a tax receipt of \$50 for each ticket. In this case, CFCC cannot issue tax receipts that total more than \$5,000, the amount of the donation. It's important that event organizers charge enough for each ticket, so they have enough revenue to cover costs and still make a donation. Because of this, we request that you do not promote the ticket receipt amount in advance of the event.
- The eligible amount to be tax receipted must be approved by Community Food Centres Canada in advance of the event and we will reconfirm after the event when the donation total has been determined.
- In order to issue a tax receipt, we must receive all details in the spreadsheet below within 30 days of the event. We will issue the tax receipts to these individuals with 60 days of receiving the spreadsheet and donation.



Tax Receipt Sheet  
for Individuals.xlsx