

THE COMMUNITY SPIRIT PROGRAM




Improving Albertans' quality of life

Alberta

- Goal - increase charitable giving by individuals to help support Alberta's non-profit and charitable organizations.
- Encourage existing and new donors to contribute.



Program comprised of two components:

- the Enhanced Charitable Tax Credit (valued at approximately \$80 million); and
 - the new Donation Grant Program (valued at \$20 million).
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Enhanced Charitable Tax Credit

- 82 per cent of all financial donations come from just 25 per cent of the donors.
- Effective January 1, 2007, the provincial charitable tax credit on eligible annual donations above \$200 was increased.
- Provincial tax credit is now 21 per cent.

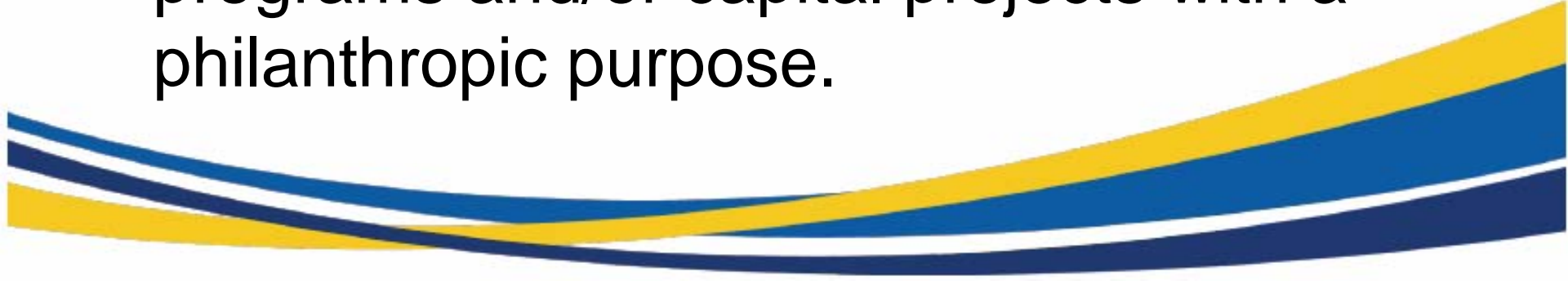


Enhanced Charitable Tax Credit cont...


- Including the federal credit, Albertans will now receive a 50-cent tax credit for every dollar donated over the \$200 threshold.
- Alberta has one of the highest charitable tax credits in Canada.
- Early feedback from charities shows tax credit having a positive impact.



Donation Grant Program

- Donor-driven program funded through the Alberta Lottery Fund at \$20 million.
 - Eligible Alberta-based non-profit organizations and CRA-registered charities incorporated in Alberta.
 - Grant can be used to support operations, programs and/or capital projects with a philanthropic purpose.
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Donation Grant Program cont...

- Grant will be calculated by dividing the program's available funds by the amount of eligible cash donations from individuals received by eligible applicants.
 - Maximum grant is \$25,000 per annum, or \$50,000 over three years.
 - Grant amount will vary from year to year.
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Donation Grant Program cont...

- Based on eligible cash donations from individuals that have been raised over a 12-month fiscal period ending on the organization's year end date.
- Donations prior to January 1, 2007 will not be accepted.



Eligible Organizations

- Community non-profit organizations that operate in Alberta and are registered under appropriate legislation.
- CRA-registered charities incorporated and operating in Alberta.
- Incorporated for a minimum of one year - in good standing.




Ineligible Donations


- Government funding.
- Revenue from fundraising.
- Corporate sponsorships/donations.
- Donations received as a result of third-party commission-based fundraising.
- Membership fees/registration fees.



Ineligible Donations cont...

- Interest earned.
 - Donations received from other non-profit or charitable organizations.
 - Donations or grants received from non-government funding agencies.
 - Revenue received as a result of commercial/business activities.
 - Security/stock donations (certificates).
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Ineligible Use of Grants

- Activities and projects outside Alberta.
 - Religious purposes.
 - Commercial or for-profit purposes.
 - Political or lobbying activities.
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Application Process


- Annual application deadline is December 31.
- Include a signed statutory declaration.
- Include a copy of the organization's most recent annual financial statement.



Application Process cont...

- Send completed documents to:

Community Spirit Program
9th Floor, Standard Life Building
10405 Jasper Avenue
Edmonton, AB T5J 4R7


- Do not fax or email application.
 - Grant letter and donation grant cheque will be sent 90-120 days following annual deadline date. The Final Report template will be available on the program website.
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Responsibilities of Grant Recipient

- Establish and maintain proper banking and financial records for audit purposes.
- Final Report is due by September 15 following receipt of the donation grant cheque.
 - How were the funds used and spent? How were the funds recognized?



Responsibilities of the Grant Recipient cont...

- Final Report requires a signed statutory declaration.
 - Provide recognition of the GoA lottery-funded grant.
 - Information submitted may be used to profile the Community Spirit Program.
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**We need you to share the
benefits of this new program
with other non-profit and
charitable organizations.**



For information on the Community Spirit Program, please visit

www.communityspiritprogram.ca

or

**Call 780-644-8604, toll-free by
dialing 310-0000**



QUESTIONS?

