CASE-CCAE Support of Education Survey, Canada

Guidance Document

September 2019

Contents

Introduction

The CASE-CCAE Support of Education Survey, Canada is designed to provide comprehensive data on fundraising and charitable giving to Canadian colleges, polytechnics, and universities. CCAE and CASE have collaborated to frame and review the survey and associated reporting definitions with input from advisors from a range of Canadian institutions. CASE will administer the survey, analyze results, and develop the final report. Participating institutions will have complimentary access to detailed survey results using CASE's online Benchmarking Toolkit.

The survey—

- raises the profile of higher education advancement in Canada and increase public understanding of the role of philanthropy in support of education;
- provides data to help measure the impact of public policy and inform advocacy initiatives supporting educational advancement in Canada and globally;
- enables participating institutions to measure and benchmark fundraising progress year-over-year and among peer institutions; and
- helps institutional leaders set goals, assess performance, build capacity, and make informed, strategic decisions regarding investments in advancement.

These Question-by-Question Guidance section is supplement to, rather than a replacement for, the Reporting Rules section. The Question-by-Question guidance is designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the reporting rules, which provide more thorough details and examples. The Question-by-Question guidance is designed to be dipped into, as well as read as a whole, so you may find several sections repeated.

The council for Advancement and Support of Education (CASE) believes in advancing education to transform lives and society. As a global nonprofit membership association of educational institutions, CASE helps develop the communities of professional practice that build institutional resilience and success in challenging times. The communities include staff engaged in alumni relations, fundraising, marketing, student recruitment, stakeholder engagement, crisis communications, and government relations. CASE is volunteer-led and uses the intellectual capital of senior practitioners to build capacity and capability across the world. CASE has offices in Washington, D.C., London, Singapore, and Mexico City. Member institutions include more than 3,600 colleges and universities, primary and secondary independent and international schools, and nonprofit organizations in 82 countries. CASE serves nearly 88,000 practitioners.

The Canadian Council for the Advancement of Education (CCAE) is a nonprofit, volunteer-led organization that promotes excellence in educational advancement. CCAE provides opportunities for networking, professional learning, and mutual support for those who work to advance and promote Canadian education. CCAE serves some 140 institutional members and 3,300 individual educational advancement professionals who represent universities, colleges, polytechnics, institutes,

independent schools, and cégeps. CCAE members serve in advancement services, alumni relations, communications, marketing, fundraising (development), external relations, and other units to advance education in Canada for the benefit of society.

Reporting Rules Overview

Key terms

Advancement: Throughout this document "advancement" refers to the integrated programs and processes by which an institution manages communications and marketing, alumni and external relations, and fundraising with the goal of fostering relationships and enhancing engagement with alumni, friends, members of the community, policy makers, and philanthropic entities and growing support for the institution.

Development officers: Staff members professionally engaged in the process of cultivation, soliciting, and stewarding of donors to higher education institutions.

In-year: The 12-month period for which funds are counted (i.e., the institution's financial reporting year).

Institution: This includes the university, college, and subsidiaries (greater than 50% ownership) of the college or university. This also includes institutionally related foundations dedicated exclusively to the support of the college or university.

Identifying philanthropic funds

In order for funding to be counted as philanthropic income, it must meet both of the following criteria:

a. The funds are derived from an eligible source (refer to "Sources of philanthropic funds").
b. The nature of the funds meets the definition of philanthropic intent (refer to "***philanthropic intent"***).

Sources of philanthropic funds

For the purpose of reporting, sources of philanthropic funds are the following.[1]

<u>Individuals</u>

- **Alumni**

[1] Category definitions for "individuals" and "organizations" have been adapted from: CASE (2009), *CASE Reporting Standards and Management Guidelines for Educational Fundraising.* Washington, D.C. pp.37-40.

This category includes all giving by former students—full- or part-time, undergraduate, or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. Report current students in the “other individuals” category. An individual who completed only one semester or even only one degree-credit course with passing grades may be included in the "alumni" category. An individual who matriculated but did not complete any course, or who enrolled in a special course that did not carry credit toward a degree, diploma, or certificate, should not be included in the "alumni" category.

- **Other Individual**

  This category includes current students, parents, governing board members, faculty, staff, and any other individual who would not classifiable as “Alumni” by the above definition. Donors that fall into both Alumni and Other Individual should be classified as Alumni.

Organizations

- **Corporations**
  This category includes corporations, businesses, partnerships, and cooperatives organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This category includes company-sponsored foundations—that is, those created by business corporations and funded exclusively by their companies—as well as industry trade associations.

- **Trusts and Foundations**
  This category includes personal and family foundations and other foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes; this includes philanthropic foundations and private ancillary funds.

- **Other organizations**
  This category includes all organizations not defined herein as “foundations” or “corporations,” other than governmental agencies. This category includes organizations operating donor-advised funds (as opposed to funds coming through community foundations).

Types of philanthropic funds

Philanthropic funds **include**—

- gifts from private donors, in the country of your institution or elsewhere, of cash and other instruments of wealth, including financial securities (shares), bonds, and life insurance policies;

- gifts in-kind of physical items (e.g., property, art, and equipment);

- bequest income received in-year from deceased individuals; (Bequest pledges from living donors are excluded from reporting, due to the level of uncertainty as to when the funds may be received.)

- donations/grants from charitable trusts, private ancillary funds, and foundations in the country of your institution and overseas;
- donations/grants from affiliated support foundations based outside Canada (e.g., organizations with 501(c)(3) tax-exempt status in the United States; those registered for charitable status in the United Kingdom; and like organizations in other countries). The value of the gift/grant income received in-year by the institution from the foundation should be counted; not the value of individual gifts made to the foundation;
- gifts/grants from businesses and industries in Canada and from outside Canada; and
- gifts/grants from non-Canadian governments, businesses, and philanthropic organizations.

Philanthropic funds **do not include**—

a. Funding from Canadian federal, state, and local governments and their agencies, including the Social Sciences and Humanities Research Council (SSHRC) and the Canadian Institute of Health Research (HRC). Government funds are very important to helping institutions achieve their strategic goals. They are often secured competitively and help leverage private funds. Fundraising staff often are integral to securing government support. The disbursement of government funds does not, however, fall under the definition of philanthropy as a private act. For this reason, government funds should not be included in reporting, but institutions should work to raise visibility and recognition for the value of government funding in accomplishing institutional goals;[2]

b. royalties and other funds generated by the exploitation of an institution's intellectual property; and

c. internal transfers within the institution. (Note that this does not refer to the internal transfer of philanthropic income from one part of an institution to another for the purposes of gift processing, investment, or fund management.)

Please note that qualifying as an eligible source of funding as outlined above is not sufficient. The gift must also be made with *philanthropic intent*.

Philanthropic intent

Giving to an institution with philanthropic intent is defined as "all giving/granting that does not confer full or partial ownership of a deliverable on the donor in return for the funding (i.e., there must be no material benefit to the donor). The gift/grant must be owned and controlled absolutely by the receiving institution once it is received.

[2] CASE (2009), *CASE Reporting Standards and Management Guidelines for Educational Fundraising.* Washington, D.C. p.129.

The rules defined in this document are designed to reflect the concept of a gift, as outlined by relevant taxation law. Details on requirements for a gift to be tax-deductible have been included in ***Appendix A*** for information purposes.

Exclusions from philanthropic intent

If any of the seven exclusion criteria outlined below apply (refer to ***Table 1***), the whole of the funding associated with an agreement becomes ineligible for reporting as philanthropic income. Institutions may not deduct the known or estimated value of any such exclusion from the overall value of the funding associated with an agreement and report the net remaining balance.

Table 1. Exclusion criteria

Exclusion criteria	Description
1. Contractual relationships/ sponsorship	A contract exists between the two parties, which commits the recipient institution to provide a material benefit for compensation where the agreement is binding and creates a quid pro quo relationship between the recipient institution and the donor.
2. Exclusive information	The donor is entitled to receive exclusive information or other privileged access to data or results emerging from the program of activity (e.g., copy of thesis or research report). Note that the mere provision of a report as to the outcomes of the research will not constitute exclusive information. See donor stewardship below.
3. Exclusive publication	The donor is entitled to exclusive rights to publication of research or other results through their own branded communication channels (website, report, etc.). Donors highlighting the gift to the institution via their website/annual report is, however, acceptable. See donor stewardship below.
4. Consultancy included	The agreement includes the provision of consultancy services for the donor or a linked organization.
5. Intellectual property rights	The agreement assigns to the donor any full or partial rights to intellectual property that may result from the program of activity. This exclusion extends to the provision of royalty-free licenses (whether exclusive or not exclusive) to the funder, and to granting the funder first option or similar exclusive rights to purchase the rights to any subsequent commercial opportunities. If the written agreement includes any actual or potential future benefit of this kind, the gift must be excluded.
6. Other forms of financial benefit	Any other direct financial benefits required by the donor as a condition of the donation (e.g., discounted courses, training, use of facilities, invitations to social functions, etc.).

7. Donor control — The donor retains control over operational decisions relating to the use of funds once the gift has been made. This includes control over appointment and selection procedures to academic posts and student scholarships. (For detailed rules and examples on donor control of gifts, see ***Appendix B***). Note that this clause has nothing to do with a donor's right to know that a gift will be used for a designated purpose, where applicable, which is entirely consistent with a philanthropic gift.

This list is not comprehensive. There may be other instances where source or material benefit means that funding cannot be regarded as having philanthropic intent. In some circumstances, it may be appropriate for philanthropic and non-philanthropic elements of a multi-faceted relationship with an organization to be summarized in separate written agreements. In these circumstances, the funds contributed under the philanthropic agreement are eligible for inclusion, as long as none of the seven exclusions listed above or similar control provisions apply, and the income associated with the gift/grant agreement is not contingent on delivery of any activities included within the separate contractual agreement.

Donor stewardship

Donor stewardship strategies, such as reports and updates on projects, publications, and honour boards, do not in themselves represent a benefit to the donor. Stewardship of this kind is considered good practice and actively encouraged.

- **Approaches from donors**
  Some companies, trusts, or individuals approach a single institution about a potential gift, or invite specific institutions to apply for funding; this has no bearing on the philanthropic intent involved, and any gifts gained on that basis should be included, if none of the seven exclusion criteria listed above or similar conditions apply.

- **Reporting back to the donor**
  A donor may request or require an account of the use of funds and of the impact of the program or project undertaken. Any such request/requirement from the donor for regular status or other reports does not negate the philanthropic intent underlying a specific gift—agreements with reporting requirements are still eligible if none of the exclusion criteria listed above apply.

Corporate sponsorship

Corporate sponsorship funds must be excluded from reporting, as the funds are subject to a quid pro quo relationship (i.e., funding received by an institution in exchange for a material benefit to the donor).

In the context of higher education, a material benefit might include any of the following:

- Naming an event after a sponsor
- Exclusive display of a sponsor's name and/or logo
- Participating in a sponsor's promotional activities
- Allowing a sponsor use of an institution's name and/or logo

- Providing free or reduced price services (e.g., free tickets to events)
- Allowing free or subsidized access to special events (i.e., gala evenings)
- Providing entertainment or hospitality benefits or free/discounted attendance at a fundraising event
- Granting exclusive rights or priority booking rights

The follow are examples of benefits that would be regarded as minor or non-material:

- Recognition via participation in an institution's/vice-chancellor's donor circle
- A small gift (i.e., calendar, pen, bookmark)
- Invitations to the institution's outreach events
- Naming the donor in a list of supporters
- Naming a building, academic chair, or lectureship after the donor (without the use of a logo)
- Attaching the donor's name to an item in the institution (i.e., chair in a lecture theatre or musical instrument)

Institutional priorities and activities typically funded by philanthropy

Philanthropic funds can take the form of funding for buildings and land, staff appointments, equipment and other assets, scholarships and bursaries, teaching and learning activities, and research programs. (Note: none of the seven exclusion criteria listed above may apply, irrespective of the activity funded; also refer to ***Appendix C***).

- Funding for **buildings, land, and equipment** will typically be eligible, as long as facilities funded remain the property of the institution.

- Donor-funded **staff appointments** are eligible, but if the agreement states that the member of the staff will allocate time to specific activities that would not meet the philanthropic intent definitions within this document (i.e., any of the exclusion criteria listed above—for example, consultancy or work on research contracts), then the funding should be excluded in full. ***Exclusion 7. Donor control*** will need careful assessment (also refer to ***Appendix B***).

- Funding for **scholarships and bursaries** is eligible, as long as the student recipient is not required to undertake specific activities of material benefit to the funder (e.g., research projects, work placements, copies of theses and research reports), in which case the funding should be excluded in full. ***Exclusion 7. Donor control*** will need careful assessment (also refer to ***Appendix B***).

- **Gifts and grants specifically for research** are eligible, but these should be assessed closely against the exclusion criteria on a case-by-case basis taking into account differences in grant-making criteria among different funders (refer to ***Appendix C*** for worked examples that are intended to help guide case-by-case assessment of specific grant/research programs).

Supporting documentation

It is essential that reporting includes only pledges and gifts that are documented in writing (typically in the form of a gift agreement or a written acknowledgment of the gift). In cases where the development office has not overseen the transaction, development staff should confirm that other individuals/units across the institution have properly assessed the eligibility of income to be counted and that appropriate paperwork and documentation exists.

Reporting guidelines

This section provides guidance on how to report *funds secured.* Tracking funds secured enables an institution to measure and track the effectiveness of advancement efforts and the impact of philanthropic support, including secured pledges, in the financial reporting year, as well as in years following. The measure excludes some philanthropic income received in the reporting year ("income received"), notably payments on pledges and income from bequests *secured* in prior years.

Funds secured

Funds secured **includes—**

a. new single cash gifts received in-year; plus

b. new non-bequest pledges received in-year counted at their value for a duration of up to five years; plus

c. new recurring gifts and direct debt orders at their duration for up to five years or their specified termination date, if less than five years; plus

d. the documented value (provided by the receiving institution's broker on the day that the gifts were received) of financial instruments and gifts in-kind received in-year; plus

e. cash, the documented value (provided by the receiving institution's broker on the day that the gifts were received) of financial instruments and gifts in-kind received in-year from bequests.

Funds secured **excludes—**

a. cash received in-year from pledges.

Note that bequest commitments are not counted in *funds secured*, due to the level of uncertainty as to when the funds may be received.

Treatment of shares and financial instruments under *funds secured*

Gifts of shares, appreciated securities, bonds, and other financial instruments should be valued for the purpose of *funds secured* at the listed market price or documented value provided by the receiving institution's broker on the day that they were received.

Any income received from these financial instruments (e.g., dividends, interest, etc.) should be excluded. Income derived prior to the receipt of the gift is included (e.g., where an institution receives a gift of shares from an estate, as well as a cash distribution as a result of dividends on the shares received by the estate, the *funds secured* by the institution are considered the value of the shares at the date of transfer and the cash transfer arising from estate dividend income on the shares).

Sales receipts in respect to gifts of shares and financial instruments made in previous years should not be recorded in *funds secured* in the current year, as these gifts should have been recorded under *funds secured* in previous years at their imputed value at the time they were given.

Institutions should bring to account any gifts of shares or other property, at market value on the date the gift was made, irrespective of whether the shares or property had been held by the donor for more than 12 months. (***Appendix D*** is included for information only.)

Treatment of gifts of real estate and gifts in-kind under *funds secured*

The value of donated real estate and other gifts in-kind that create assets in the institution's balance sheet (e.g., books and paintings) should be included under *funds secured*, based on an external expert view (other than that of the donor or their agent) on the value of the gift as close to the date of receipt as possible.

- Any income received from donated real estate (e.g., rent) and other gifts in-kind should be excluded from reporting.
- Sales receipts in respect to real estate and other gifts in-kind made in previous years should not be recorded in *funds secured*, as these gifts should have been recorded under *funds secured* in previous years at their imputed value at the time they were given.
- Gifts in-kind of services rendered (e.g., providing event facilities, consulting services, and volunteer time) are excluded entirely from reporting unless—
  - the fair value of those services can be reliably determined; and
  - the services would have been purchased if they had not been donated.

The institutionshould, for the purposes of preparing its financial accounts, determine a valuation methodology suitable for the type of gift received and obtain an independent valuation of property that has been donated.

For the purpose of advancement reporting, institutions should bring to account any gifts of property, at market value on the date the gift was made.

This process will apply to—

- all types of real property including land and buildings;
- mineral or timber rights;
- works of art;

- historic, archival, or cultural items;
- gifts of stock, securities, or other financial instruments; and
- other types of personal property.

Return of unspent monies under *funds secured*

If donors making gifts/grants for restricted purposes stipulate that any unspent monies should be returned to the donor, the full amount pledged can still be counted under *funds secured*. Any monies eventually returned to the donor should be deducted from the *funds secured* total for the relevant year in which the funds are returned. Where conditions in addition to the "return of unspent funds" are included in an agreement, the gift may be excluded (per exclusions discussion).

Requirement for documentation under *funds secured*

Only documented, confirmed pledges should be reported as *funds secured.* These include direct debit mandates, documented gift agreements, or other signed documents from the donor that confirm the size of the donation and a timetable for the transfer of assets.

- Oral pledges should not be included.
- Unspecified or undocumented pledges should not be included.

Bequests and *funds secured*

Bequest cash income, the documented value (provided by the receiving institution's broker on the day that the gifts were received) of financial instruments, and the value of in-kind bequests (property, artwork, etc.) received in-year should be included under *funds secured*.

If the institution received notification in-year that a will has received probate, yet the related cash was not received in-year, no value should be included under *funds secured*, even if specified sums are included in the probate documentation.

Bequest pledges from living donors are excluded from reporting, due to the level of uncertainty as to when the funds may be received.

Pledge duration under *funds secured*

The value of the duration of confirmed pledges, from the date of the pledge up to a duration of five years, should be counted within *funds secured*. If a donor makes a pledge payable over multiple years, this should be treated as one pledge and its full value for the duration of the pledge up to five years should be counted as funds secured. For the purposes of the survey, if a donor makes a pledge for a period exceeding five years, this can be treated as multiple pledges each, of up to five years' duration. For example, if someone gives an open-ended direct debit of $10 per month, this can be counted in the year it was given for five years ($72). When the sixth year begins, you can count this donation again, and count it for a further five years. This can continue until the donation ends.

Definitions of funds

This note describes algebraically the components of *funds secured*.

***Funds secured* in-year = C + F + K + PT + RT**

Sources of funds

C Cash gifts (one-off) without pledging involved.

F Documented value (as of the date of transfer to the institution) of gifts of shares, appreciated securities, bonds, and other financial instruments.
(This value may differ from the amount received when the item is sold at a subsequent date.)

K Documented value of gifts in-kind, including artwork, real estate, etc.
(This value may differ from the amount received when the item is sold at a subsequent date.)

PT Total amount to be paid over the duration of the pledge up to five years.

RT Amount of recurring gifts (direct debt mandates) to be paid over the course of five years (including the reporting year).

Cash Income

Cash income received refers only to cash received in the current financial year. The aim is to record the value of all cash received, in the year, by the institution as a result of philanthropic giving, regardless of when the fundraising activity relating to the cash gift took place (i.e., even if the gift was pledged in a previous year).

Cash income received includes—

a) cash received in the year resulting from new pledges and new single cash gifts;
b) cash received in the year resulting from pledges made in previous years;
c) any actual or future Gift Aid income received or due in the future as a result of cash received in the year;
d) the documented value of gifts of shares, appreciated securities, bonds, and other financial instruments provided by the receiving institution's broker on the day that they were received (i.e., the value at the point of gift) whether from living donors or from a legacy; and
e) cash received from bequest/legacy gifts.

Cash income received does NOT include—

a) cash received from any sale of financial instruments (shares, etc.) donated in <u>previous</u> years;
b) income received from any retained donated financial instruments (shares, etc.) or real estate;
c) income generated from endowments;

Cash payments from overseas donors (individual or institutional) should be counted according to the value on the date they were transferred to your institution. For example, if a United States 501(c) organisation collects gifts in year 1 and donates them to your institution in year 2, you should count the

cash value of the donation in year 2.

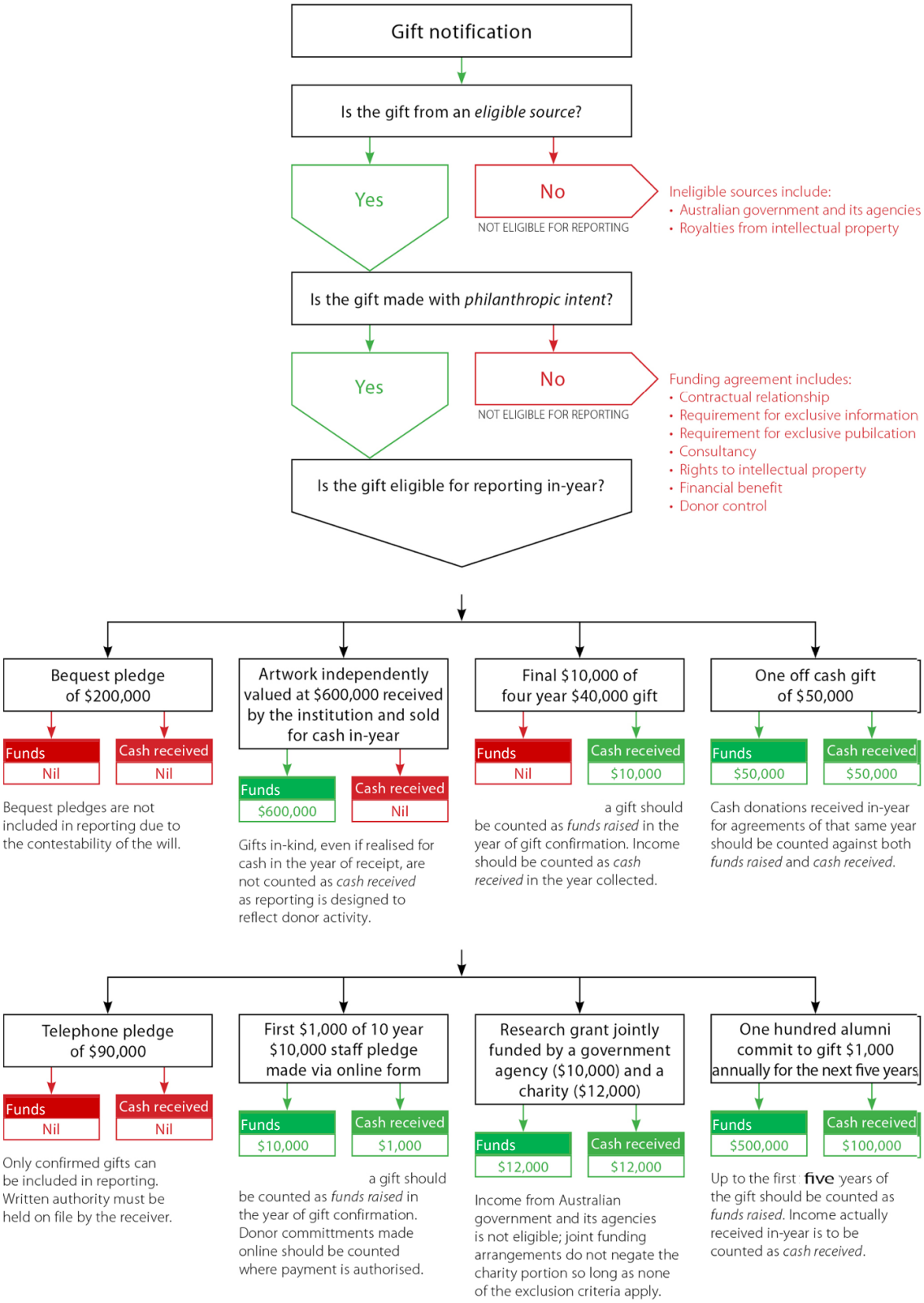
Multi-institution gifts

Donors may give funds, eligible under the above rules for reporting, to one institution on the basis that a portion of the gift may be allocated to another institution or institutions.

- If there is an agreement in place that describes a notional distribution of income between institutions, nominated institutions should report the amount allocated to them in the agreement.
- If such an agreement is not in place, institutions should only report the portion of a shared gift that the institution retains.

Example
University A receives a gift of $50,000, of which $20,000 is transferred to University B. In the absence of an agreement that describes a notional distribution of income from the gift, University A should report $30,000 and University B $20,000.

Determining eligible philanthropic income:



A selection of typical sources of philanthropic support has been drawn up for the fictitious University of X, and information provided show under which headings specific values should be recorded.

During the year (1 January to 31 December), the University of X received a selection of cash gifts, confirmed pledges, bequests, and gifts in-kind. These are described below, along with an indication of which funds should be counted as "funds secured." Note that ***Table 3*** shows an indication of how gifts should be reported (or not).[3]

Table 3. Worked examples for entries under *funds secured* and *income received*

Description of support	Funds secured ($'000)	Income received ($'000)	Gifts in-kind ($'000)
A. Several one-off gifts from trusts and large donors totalling $200,000. All have been received.	200	200	0
B. Several confirmed pledges from trusts and other large donors totalling $250,000. They have not yet been received, but will come in over the next five years.	250	0	0
C. A final $10,000 installment of a $40,000 gift from an individual donor made over four years.	0	10	0
D. A gift of a painting received in the year, which was independently valued at $10,000. It was subsequently sold, and the cash received raised $12,000.	10	0	10
E. A gift in-kind of computer equipment valued at $20,000, not yet sold.	20	0	20
F. Historic book given six years ago was sold within the year for $1,000.	0	0	0
G. Five alumni have written to say that they have each left $10,000 in their wills. This type of bequest pledge cannot be included in reporting.	0	0	0
H. Two alumni have died, leaving legacy gifts totalling $55,000. The university receives notification during the year that both wills have gone through probate, but no cheques were received during the year.	0	0	0
I. One alumnus has died and the university has received notification during the year that the will has gone through probate. A total of $150,000 is due to the university, and the first installment of $100,000 was received during the year. (Note: in this example if the remaining $50,000 is received the following year, that $50,000 would be included under both *funds secured*	100	100	0

[3] Any gain/loss incurred between fair value at date of receipt and sales proceeds at the time of sale would not be considered part of the original *funds secured* or gift in-kind. The gain/loss would be recognized separately as income of the institution in a manner similar to investment income on gifts.

	and *income received* in that year. Also see J below.)			
J.	The final installment of a bequest of $200,000 has been received, worth $50,000. The previous installments were received last year.	50	50	0
K.	Two hundred donors have made one-off cash gifts (cheques/credit cards), all of which have been received, totalling $65,000.	65	65	0
L.	One hundred donors have enacted open-ended direct debit mandates of $1,000 per year and the first instalment of $100,000 has been received. As the direct debit mandates have been set up, a further four years of installments can be recorded as confirmed pledges under *funds secured*.	500	100	0
M.	$35,000 has been received from standing orders set up in previous years.	0	35	0
N.	Twenty-five alumni have made oral pledges via a telephone campaign, totalling $50,000 over four years, but no paperwork has been received. These oral pledges cannot be included in reporting.	0	0	0

Question by Question Guidance

Introduction

These notes are a supplement to, rather than a replacement for, the reporting rules cited above. They are designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the reporting rules, which provide more thorough details and examples.

The printed guidance is designed to be dipped into, as well as read as a whole, so you may find several sections repeated.

Please note, the survey contains several optional questions. These questions will have the word "(OPTIONAL)" at the end of the question text. We encourage institutions to answer as many of the optional questions as possible to create the most comprehensive picture of charitable giving to higher education in Canada.

CASE will review all data submitted and attempt to identify any obvious errors or inconsistencies (i.e., a number of alumni donors greater than the number of contactable alumni). CASE will contact participating institutions to clarify or correct apparent errors in submitted data.

Section A: About your institution

A-1. Please provide the name, title, and contact information of the person who will have primary responsibility for completing the survey and to whom administrative communications should be addressed. (REQUIRED)

The person completing the questionnaire may be contacted by CASE for data spot-checks and queries about responses, in order to ensure consistency in reporting.

It is assumed that the questionnaire will be seen and signed off on by the most senior individual at the institution (excluding the institution's president) responsible for institutional advancement.

A-2. What is the end date of your most recently completed fiscal year? (MM/DD/YYYY) (REQUIRED)

The fiscal year is an important time period for this survey, determining the period for which income and funds-secured are reported. Fiscal years vary from institution to institution and may not conform to calendar year, academic calendar, or government fiscal year.

A-3. To whom does the senior most advancement professional report?

President, principal, or equivalent refers to the most senior individual at the institution who practices high-end philanthropic strategy and relations day-to-day (not including the president/CEO of the entire institution). A position is considered the "director of development" if his or her philanthropic strategy and relationships role is hands-on. A position is not considered the "director of development" if he or she merely supervises the person who undertakes and leads philanthropic strategy and relationships.

A-4. In which year did your institution start a development/fundraising program?

This is the year when your institution first invested in a professional alumni relations and/or fundraising programme. (Some institutions have historically had separately constituted "alumni associations" with associated dues before investing in a professional office. These do not count.)

A-5. Do you have any offices outside Canada that are responsible for regional fundraising?

- Yes
- No

Please do not include international contracts with consultants of consultancy firms to undertake international fundraising on your behalf, unless they are engaged on a permanent or

multi-year, fixed-term basis.

A-6. If you do have any offices outside Canada that are responsible for regional fundraising, then please state in which countries they are located.

- United States
- United Kingdom
- Other, please specify:

Please do not include international contracts with consultants of consultancy firms to undertake international fundraising on your behalf, unless they are engaged on a permanent or multi-year, fixed-term basis.

A-7. Is your institution engaged in clinical medicine?

The answer to this question can vary between institutions, and you need to decide how best to answer this question, based on your own institution. The question is intended to determine whether institutions have clinical medical operations that impact fundraising performance. Indicators of engaging in clinical medicine include having a medical school or running large clinical medicine research.

A-8. Which of the following best describes your institution?

- College/Institute
- Primarily undergraduate
- Comprehensive
- Medical/Doctoral

A-9. How many full-time equivalent (FTE) students were enrolled by your institution in the reporting year?

Section B: Philanthropic Funds Secured

Questions B1—B5 are often challenging to get right.

They do not merely refer to philanthropic funds secured by an active development office, but to philanthropic funds secured throughout the university. The definitions of philanthropic funds secured that qualify for the purposes of this survey have been developed over years, and care should be taken to ensure that reporting is accurate and in line with these definitions.

For funds secured to be counted they must be both eligible and the nature of the gift must meet the survey's definition of philanthropic intent.

Funding from Canadian federal, provincial, and local governments and their agencies, such as the Social Sciences and Humanities Research Council (SSHRC) and the Canadian Institutes of Health Research (CIHR), do not count. Research grants do not count if they are subject to any of the exclusion criteria listed in Table 1 (above). Sponsorship does not count.

B-1. What was the total value of new funds secured by your institution in the survey year?

- Total value of new funds secured

The aim of this question is to demonstrate how active and successful your fundraising has been over the year.

In order for philanthropic funds secured to be counted, the source of the funds must be eligible and the nature of the funds must meet the survey's definition of philanthropic intent.

New funds secured includes—

- new cash received (or cash equivalents), including from externally administered bequests (cash received from the sale of gifts in-kind or property are addressed below);

- equivalent cash value of financial instruments (shares, etc.) received as gifts (whether from bequests or from living donors), as documented on the day they were received by the institution (normally the known market price);

- confirmed (non-bequest) pledges made in the reporting year. The full value of the pledge for its full duration up to five years should be counted as funds secured for the year the pledge was made. The five years includes the year in which the pledge is made. Care should be taken to avoid double-counting the first year payment (i.e., reporting it as both cash received and as part of the full value of the pledge);

- open-ended recurring gifts made by direct debt should be counted at their value up to a duration of five years (i.e., a recurring gift of $1,000 per year would be counted at $5,000 in the year it was made); and

- equivalent cash value of gifts in-kind, whether retained or sold. These include, for example, real estate, artwork, or books. They may also include research equipment, provided that the equipment is part of a research grant or contract that qualifies as philanthropic under the reporting rules (see "reporting rules" section). The equivalent cash value should be the independently assessed market value on the day that the gift was received.

New funds secured does NOT include:

- Payments made against confirmed pledges made in years prior to the reporting year.

Bequest commitments from living donors should not be included, as they could be revoked. Bequests still passing through probate also should not be included.

B-2. Please answer the following questions about the largest new non-bequest confirmed gift secured by your institution in the survey year.

- What was the value of the largest new non-bequest confirmed gift secured by your institution?
- What was the source of the largest new non-bequest confirmed gift secured by your institution?

B-2-1 includes documented pledges, counted at their total value for the duration of the pledge up to five years; and gifts in-kind. It does not include bequest pledges, bequest income received, and payments made on pledges secured in prior reporting years.

For B-2-2, choose one response from the drop-down selections.

- Alumnus in lifetime
- Other individual in lifetime
- Trust/Foundation
- Corporations
- Other organization
- Not applicable

B-3. Of the total new funds secured in B1, how much was… (OPTIONAL)

- Unrestricted
- Restricted for student financial aid and experience
- Restricted for faculty/staff support and experience
- Restricted for capital projects and infrastructure
- Restricted for research programs and partnerships
- Restricted for other purposes

The aim of this question is to demonstrate the donor's intent regarding the use of the funds.

B-4. How many donors contributed new funds secured within each of the following ranges in the survey year? Donors who pledged multiple gifts should be counted once within the range corresponding to the total value of new funds contributed or pledged within the year. Totals

are REQUIRED, but breakdowns by gift ranges are OPTIONAL.

	Alumni	Other Individual	Trust and Foundations	Corporations	Other Organizations
Total (REQUIRED)					
$1-$999					
$1,000–$9,999					
$10,000–$24,999					
$25,000–$49,999					
$50,000–$99,999					
$100,000–$999,999					
$1,000,000–$4,999,999					
$5,000,000+					

A donor who made 12 cash gifts of $1,000 in the course of the year would be counted once in the $10,000-$24,999 range and a donor who pledged $4 million over 4 years and made a separate one-time gift of $15,000 in the year would be counted once in the $1,000,000-$4,999,999 range.

Pledges and recurring gifts/direct debt gifts should be valued for their full duration up to five years.

Alumni—This category includes all giving by former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. Report current students in the "Other individuals" category.

Other individuals—All new funds secured from non-alumni individuals, including friends, parents, current and former staff. Friends, parents, or other individuals who also are alumni

should be counted as alumni, rather than as “Other individuals.”

Trusts and foundations—This category includes foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes.

Corporations—Companies/Businesses

Other organizations—All new funds secured from organizations that are not categorised as trusts, foundations, or corporations.

B-5. What was the total value of new funds secured from each source within each of the following ranges in the survey year? Multiple gifts from a single donor should be summed and counted once within the range corresponding to the total value of new funds secured within the year. Totals are REQUIRED, but the ranges are OPTIONAL.

	Alumni	Other Individual	Trust and Foundations	Corporations	Other Organizations
Total (REQUIRED)					
$1-$999					
$1,000–$9,999					
$10,000–$24,999					
$25,000–$49,999					
$50,000–$99,999					
$100,000–$999,999					
$1,000,000–$4,999,999					
$5,000,000+					

Funds counted in this question should correspond to the new funds secured in B-1-1.

If a donor has given more than one gift or documented pledge during the year, the gifts should be summed and the total should be used to report their total giving/commitment into the appropriate range.

Pledges and recurring gifts/direct debt gifts should be valued for their full duration up to five years.

Alumni—This category includes all giving by former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. Report current students in the "Other individuals" category.

Other individuals—All new funds secured from non-alumni individuals, including friends, parents, current and former staff. Friends, parents, or other individuals who also are alumni should be counted as alumni, rather than as "Other individuals."

Trusts and foundations—This category includes foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes.

Corporations—Companies/Businesses

Other organizations—All new funds secured from organizations that are not categorised as trusts, foundations, or corporations.

Section C: Philanthropic Income Received

C-1. What was the value of cash income received by your institution in the survey year?

- Total value of cash income
- Of the total value of cash income, what amount came from bequests?

In order for philanthropic income received to be counted, the source of the cash must be eligible and the nature of the cash must meet the survey's definition of philanthropic intent. (See the "reporting rules" section for further guidance on determining philanthropic intent.)

Cash income received includes—

- cash received in the year resulting from new pledges and new single cash gifts;
- cash received in the year resulting from pledges made in previous years;
- the documented value of gifts of shares, appreciated securities, bonds, and other financial instruments provided by the receiving institution's broker on the day that they were received (i.e., the value at the point of gift) and whether from living donors or from a legacy; and
- cash received from legacy gifts.

Cash income received does NOT include—

- cash received from any sale of financial instruments (shares, etc.) donated in <u>previous</u> years;
- income received from any retained donated financial instruments (shares, etc.) or real estate;
- income generated from endowments; and
- gifts in-kind (regardless of whether realised for cash); **importantly**, if a legacy gift involves a gift in-kind of a physical asset, which the institution could sell (e.g., real estate, artwork, books, etc.), this cannot be counted as "cash income received." Instead, the value of the asset should be recorded under gifts in-kind under new funds secured in the year in which the asset was received by the institution, irrespective of whether the institution chooses to sell the gift at a later date.

Cash income from bequests includes—

- cash and cash equivalents, including from externally administered bequests, but not any cash received as a result of selling gifts of physical assets from bequest donors (bequeathed gifts in kind are counted at their value on the day ownership of the asset was transferred to the institution); and

- equivalent cash value of bequeathed gifts in-kind, whether retained or sold. These include, for example, real estate, artwork, or books. The equivalent cash value should be the independently assessed market value on the day that the gift was received.

This question should only include cash income received by the institution in this year from the estates of deceased individuals. Pledges from living donors should not be included, as they could be revoked. Money still passing through probate also should not be included.

If the legacy includes financial instruments (shares, etc.), then these should be included in the answer to this question, and should be valued on the day that they are received, not at the value that is eventually realised when sold.

C-2. Please answer the following questions about the largest cash gift your institution

received in the survey year.

- What was the value of the largest cash gift your institution received in the survey year?
- What was the source of the largest cash gift your institution received in the survey year?

C-2-1 includes cash income such as bequest income received, and payments made on pledges secured in prior reporting years. It does not include gifts in-kind.

For C-2-2, choose one response from the drop-down selections.

- Alumnus in lifetime
- Other individual in lifetime
- Trust/Foundation
- Corporations
- Other organization
- Not applicable

C-3. Of the total cash income received in C-1, how much was...(OPTIONAL)

- Unrestricted
- Restricted for student financial aid and experience
- Restricted for faculty/staff support and experience
- Restricted for capital projects and infrastructure
- Restricted for research programs and partnerships
- Restricted for other purposes

The aim of this question is to demonstrate the donor's intent regarding the use of the gift.

C-4. How many donors made contributions within each of the following ranges in the survey year? Donors who made multiple gifts should be counted once within the range corresponding to the total value of gifts made during the year. Totals are REQUIRED, but ranges are OPTIONAL.

	Alumni	Other Individual	Trust and Foundations	Corporations	Other Organizations
Total (REQUIRED)					
$1-$999					
$1,000–$9,999					

$10,000–$24,999					
$25,000–$49,999					
$50,000–$99,999					
$100,000–$999,999					
$1,000,000–$4,999,999					
$5,000,000+					

Please count all contributions, regardless of source, including alumni, other individuals, foundations, corporations, and others.

If a donor has given more than one gift during the year, they should be counted only once and reported in the range corresponding to the total value of in-year giving

Alumni—This category includes all giving by former students—full- or part-time, undergraduate or graduate —who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. Report current students in the "Other individuals" category.

Other individuals—All cash income from non-alumni individuals, including friends, parents, current and former staff. Friends, parents, or other individuals who also are alumni should be counted as alumni, rather than as "Other individuals."

Trusts and foundations—This category includes foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes.

Corporations—Companies/Businesses

Other organizations—All cash income received from organizations that are not categorised as trusts, foundations, or corporations.

C-5. What was the total value of cash income made within each of the following ranges in the survey year? Multiple gifts from a single donor should be summed and counted once within the range corresponding to the total value of cash income received within the year. Totals are REQUIRED, but ranges are OPTIONAL.

	Alumni	Other Individual	Trust and Foundations	Corporations	Other Organizations
Total (REQUIRED)					
$1-$999					
$1,000–$9,999					
$10,000–$24,999					
$25,000–$49,999					
$50,000–$99,999					
$100,000–$999,999					
$1,000,000–$4,999,999					
$5,000,000+					

Cash received counted in this question should correspond to the value of cash income reported in question C-1-1.

Please count all contributions, regardless of source, including alumni, other individuals, foundations, corporations, and others.

If a donor has given more than one gift during the year, the gifts should be summed and the total should be used to place the gift into the appropriate range.

Alumni—This category includes all giving by former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. Report current students in the "Other individuals" category.

Other individuals—All cash income from non-alumni individuals, including friends, parents, current and former staff. Friends, parents, or other individuals who also are alumni should be counted as alumni, rather than as "Other individuals."

Trusts and foundations—This category includes foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes.

Corporations—Companies/Businesses

Other organizations—All cash income received from organizations that are not categorised as trusts, foundations, or corporations.

Section D: Constituents and donors

D-1. Please enter details about your alumni below:

- Total alumni
- Total contactable alumni
- Alumni solicited

D-1-1 asks about the total number of alumni, not just those who are contactable. Alumni are former students of the institution. While institutions may define "alumni" in a variety of ways, for the purpose of this survey please count all former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution.

D-1-2 asks for your contactable living alumni—those for whom you have a current postal address, email address, or phone number anywhere in the world.

Contactable alumni numbers will fluctuate throughout the year, so you should choose a date or method of calculating contactable alumni, and remain consistent with that date/method when reporting to the survey in future years.

Constituents' communication preferences, in regard to mail, email, or phone, should be taken into consideration when determining these figures. For example, an alumnus who has opted out of mail, email, and phone communications should not be counted as contactable. Similarly, an alumnus with an email address who has opted out of email communications but has no mailing address or phone number should not be counted as contactable.

At most institutions, contactable alumni numbers increase slightly year on year, reflecting the fact that the number of new alumni graduating each year normally outweighs the number who become "lost" or deceased.

D-1-2 contactable alumni should be a subset of total alumni reported in D-1-1.

D-1-3 is the number of alumni to whom you made a targeted ask. This could include alumni asked via telethons, direct mail, email solicitations, face-to-face asks, and tailored proposals.

It does not include indirect asks, including “piggy back” asks, which are defined as mailings with a primary purpose that was not to ask, but that may have included either a donation form or a note of a donation website. Typical examples of “piggy back” asks include sending a donation form along with the alumni magazine, a telethon pre-call letter without an explicit ask in it, or an event booking form that includes a line for adding a donation to a booking fee, or a mailing to encourage legacy pledges that also includes a lifetime gift donation form.

Each potential alumnus should be counted only once in this section. For example, if someone is called in a telethon and also receives a direct mail ask, that person should be counted only once. If another person receives more than one direct mail ask, that person also should be counted just once.

D-2. Please enter details about your bequests in the survey year below (REQUIRED):

- How many new bequest intentions were confirmed?
- How many bequests were the source of contributions to cash income received?

The aim of D-2-1 is to further demonstrate how active your bequest program has been over the year. While previous bequest questions focused on bequests received, this question focuses on bequest intentions/pledges (excluded from all other questions in this survey).

Include bequest intentions/pledges where—

- the individual has confirmed in writing that he or she has included a gift in his or her will to your institution and that the will has been executed—the clause is already in a signed will and is not just an intention to do so in the future.

Contingent bequests, where the will specifies that your institution only will receive the gift should all other gifts specified in the will fail/cannot be fulfilled, should be excluded.

D-2-2 is the number of individual bequests that were the source of bequest cash income in the year (i.e., the number of bequests that make up the funds figure from C-1-2). You may have received several payments from a single bequest as the estate is settled; these should be counted only once.

For example, a bequest that settles in three contributions ($10,000; $20,000; $30,000) should be counted as a single bequest.

Section E: Campaigns

A “campaign” is a concentrated effort to raise a specified sum of money to meet a specified goal or goals, normally within a specified period of time.

Campaigns can be for a specific purpose (e.g., $15 million for a new building), or can be institution wide, with several specific purposes under a campaign "umbrella."

Some campaigns include annual fund returns against their campaign target; others do not. Both approaches are acceptable.

Campaigns are normally divided into a "quiet phase" (where funds are sought, mostly from major gifts, but the campaign is not publically announced); and a "public phase" (the period between public announcement of the campaign, and its conclusion).

E-1. As of the end of the most recent fiscal year, were you in a campaign for the institution as a whole? If yes, what phase of the campaign are you in (private/quiet or public)?

- No Campaign
- Yes, private/quiet
- Yes, public

E-2. If you were in the public phase of a campaign as of the end of the most recent fiscal year, what was the financial target of the campaign?

If the campaign is in a private/quiet phase, then there is no need to report your target.

In keeping with the definition above, fundraising initiatives that do not have specified financial targets are not "campaigns."

E-3. How many years do you expect the campaign to last (both private/quiet and public phase)?

Count the total number of years from start of the private portion of the campaign to its anticipated public announcement of conclusion.

Section F: Investment and staffing

F-1. What were the TOTAL fundraising costs of your institution in the survey year, as reported on the 2018 T3010?

The Canadian Registered Charity Information Return (T3010) asks charities to report total expenditures on fundraising. The following guidance is taken from T4033 Completing the Registered Charity Information Return:

> Line 5020: Enter the total expenses the charity paid out for fundraising activities, whether carried out by the charity or by third-party fundraisers. Examples of fundraising expenditures are—

- expenditures for fundraising activities, including salaries and overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising;
- expenditures for promoting the charity and its activities to the community, mainly for fundraising purposes;
- fees the charity paid to third-party fundraising consultants or agencies (or amounts retained by them); and
- postage costs for direct mail canvassing.

For more information on acceptable fundraising expenditures, see the Canada Revenue Agency's guidance on Fundraising by registered charities, CG-013.

F-2. What is the total full-time equivalent (FTE) count of institution employees responsible for fundraising, regardless of where they report in the institution?

This question seeks to determine the size of the fundraising functions at your institution. Staff from departments/faculties outside of the advancement program who occasionally fundraise or act as "champions," (these might include deans, faculty members, or athletic personnel) should not be included in this total.

Staff should be allocated to either fundraising or alumni relations, depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

F-3. What is the total full-time equivalent (FTE) count of institution employees responsible for alumni relations, regardless of where they report in the institution?

This question seeks to determine the size of the alumni relations function(s) at your institution.

Staff should be allocated to either fundraising or alumni relations, depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

Role	Fundraising	Alumni Relations
Director of Development	100%	
Development/Gift Officers	100%	
Annual Fund Staff	100%	
Prospect Researcher	100%	

Trusts Officer	100%	
Legacy Officer	100%	
PA/Secretary for Director/Gift Officers	100%	
Alumni Officer (if fundraising in job description)	50%	50%
Head of Operations/Development Services	50%	50%
Head of Data	50%	50%
Data Entry Staff	50%	50%
Alumni Officer (no fundraising in job description)		100%
Magazine/Communications Officer		100%
PA/Secretary for Alumni Office		100%
Alumni Reunions/Event Officer		100%

Section G: Sign off and Data Sharing Agreement

G-1. The senior most advancement professional at my institution has reviewed and signed off on the reported data.

- I agree

New this year, we are requiring that the senior most Advancement Professional/Chief Advancement Officer reviews and signs off on reported data before the data is submitted.

G-2. I have read and signed the Data Sharing Agreement.

- I agree

The data sharing agreement can be found at the following link:
https://app.smartsheet.com/b/form/6fe8c086b27047edbed2686ba4aeb071

The link is also available within the benchmarking toolkit survey.

Appendix A: Tax-Deductible Gifts

Requirements for a gift to be tax-deductible

For a donor to claim a deduction for a gift, there are several requirements:

- The gift must be made to a deductible gift recipient (DGR).
- The payment must really be a gift.
- The gift must be of money or property that is covered by one of the gift types.
- Any gift conditions must be satisfied.

What is a gift?

Gifts have the following characteristics:

- There is a transfer of money or property.
- The transfer is made voluntarily.
- The transfer arises by way of benefaction.
- No material benefit or advantage is received by the donor.

Not all payments to development offices are gifts. For example, the following payments are not gifts:

- Purchases of raffle or art union tickets
- Purchases of chocolates, pens, etc.
- The cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
- Membership fees
- Payments to school building funds as an alternative to an increase in school fees
- Payments where the person has an understanding with the recipient that the payments will be used to provide a benefit for the "donor"

For further information see "What is a gift?" at:
https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html

Appendix B: Donor Control of Funds

Rules and examples relating to donor control of funds

The definition of philanthropic funds confirms that the recipient institution must retain complete ownership of any resultant work or product. This dictates that an individual, charitable trust, or corporate donor may not retain any explicit or implicit control over a gift after acceptance by the institution.

A donor can make a restricted gift to a department or area to which the recipient institution should apply the contribution, and has the right to expect that restriction to be honored. Both parties may wish to engage in discussions of shared aims as part of a program of activity funded by the donor, and recipient institutions may also wish to involve donors informally in the activity they are funding as part of good stewardship. However, certain forms of donor involvement or influence undermine the recipient institution's control over the gift. Specifically, donor control over candidate selection precludes the counting of a gift in reporting.

The appointment process for donor-funded student scholarship recipients or staff appointments must remain under the control of the recipient institution.

Example A
A donor establishes a scholarship fund, but requires that he or she be able to select the recipient. This cannot be counted as a philanthropic gift. The selection of the student must rest with the recipient institution, which may nonetheless choose to involve the donor at an appropriate level in the student selection process. If the donor has a majority or a casting vote, however, or has the power of veto in that process, the funding must not be counted as a gift.

Example B
A donor makes a restricted contribution to a professorship while requiring the institution to award a professorship to a specified individual. This cannot be counted as a philanthropic gift. Similar guidelines would need to be in place, as for ***Example A*** above.

Appendix C: Research Funding Scenarios

The following scenarios of research funding are included as examples of funds **eligible** and **ineligible** for reporting.

Example scenario	Eligibility for reporting	Relevant exclusion criteria
A. An individual donor agrees to fund a research fellowship and a doctoral studentship for five years in lung cancer research, and the university offers to name the positions in memory of the donor's husband. The gift agreement is clear that all resulting research outputs, including any intellectual property, which emanate from the research of the funded positions or their team, will remain the property of the university.	**Eligible**	No exclusions.
B. A company endows a professorship in sustainable engineering. The chair is named after the company, but the company does not expect private access to privileged or commercially valuable data or information, or private consultancy or other forms of direct financial benefit. The company asks for representation on the appointment panel, which the university accepts on the clear understanding that the appointment rests with the university and the company will follow the university's appointment procedures (the company does not have a casting vote, or the power of veto in the process).	**Eligible**	No exclusions.
C. Identical to case B, but ten days' consultancy a year is built into the agreement.	**Ineligible**	One exclusion: *No. 4: Consultancy* None of the funding is eligible.
D. A charitable trust funds a professorship and a research associate for 10 years to work in a specific field of regenerative medicine. The agreement states that all findings will be in the public domain. The agreement includes a clause stating that if intellectual property	**Ineligible**	One exclusion: *No. 5: IP rights* Inclusion of this potential financial

	with commercial value emanates from the research program, the rights to this will be split 50:50 between the university and the charity. All other clauses in the gift agreement are entirely compatible with the definitions of philanthropic intent in this survey.		benefit to the charity makes it ineligible.
E.	A medical charity provides money for research funding. The charity specifies in the agreement that "the grant-receiving organization hereby grants a perpetual, royalty-free, non-exclusive license" to the charity.	**Ineligible**	One exclusion: *No. 5: IP rights* Even though the IP-related rights are non-exclusive, any such inclusion means exclusion.
F.	A funder uses blanket terms for his or her research grant agreements. These include the requirements for a share of any resulting intellectual property rights, even where this is clearly not relevant to the research program in hand.	**Ineligible**	One exclusion: *No. 5: IP rights* If no IPR is anticipated, contact could be made with the donor to seek to have this clause removed. It is the wording of the agreement that counts.
G.	A charitable foundation awards a project grant to the university. The grant has a defined multi-year timeline and payment schedule; milestones to deliver along the way; and a specific purpose. An annual report and three quarterly updates must be submitted by the university each year. The foundation may request additional reports. The foundation "is making the grant to further its charitable purposes" and requires that any knowledge gained during the project "be promptly and broadly disseminated to the scientific and international development community." None of the seven exclusion criteria (listed in ***Table 1***) apply.	**Eligible**	No exclusions. Neither the inclusion of detailed reporting requirements, nor agreed milestones along the way, undermine the philanthropic intent of the grant.
H.	A professional institute provides a donation to fund a principal researcher researching a niche area. The results of this research are relevant to the interests of the members of the funding institute. The funded person is required to provide the funder with quarterly reports on the research. The funder has the exclusive rights to publicize the results on his or her website, thereby putting the results in the public domain. The university grants the funder a non-exclusive license to use the results and copyrighted material generated in the course of the project.	**Ineligible**	Two exclusions: *No. 3: Exclusive publication* *No. 5: IP Rights*

I.	A donor funds both a piece of research and a post for a three-year period. The agreement states that the post holder will work across the research, as well as on other projects. The agreement for the research funding includes the requirement for a share in any resulting intellectual property rights, but there is no specific provision for a share of the rights on the funding of the post.	**Ineligible**	Research funding; one exclusion: *No. 5: IP rights* Post-funding, excluded as part of the agreement, relates to non-philanthropic activity.
J.	A grant is jointly funded by a government agency and a charity. The overall agreement meets all the criteria for a philanthropic gift, according to these reporting rules.	The element funded by the charity is **eligible**. The government agency portion is **ineligible**.	No exclusions.
K.	A major trust funds research contracts through its funding program, and makes philanthropic donations to institutions for buildings and equipment.	Research contract funding is **ineligible**. Philanthropic donations are **eligible** as long as the institution owns the new facility (e.g., building or laboratory).	Research contract funding; one exclusion: *No. 1: Contractual relationship* Philanthropic elements; no exclusions

Appendix D: Shares as Deductible Gifts

Gifts of shares are acceptable as deductible gifts if the following conditions are met:

- The shares were acquired in a listed public company.
- When the shares were gifted, they were listed for quotation on the stock exchange.

The amount that can be deducted for shares acquired more than 12 months ago is the market value of the shares on the day the gift was made, as listed on the stock exchange.

For shares purchased in the last 12 months, the amount that can be deducted is the lesser of—

- the market value of the shares on the day the gift was made; and
- the amount paid for the shares.

Appendix E: T3010 Expenditures Guidance

The Canadian Registered Charity Information Return (T3010) asks charities to report total expenditures on fundraising. The following guidance is taken from Completing the Registered Charity Information Return (T4033).

https://www.canada.ca/content/dam/cra-arc/formspubs/pub/t4033/t4033-17e.pdf

Line 5020: Enter the total expenses the charity paid out for fundraising activities, whether carried out by the charity or by third-party fundraisers. Examples of fundraising expenditures are—

- expenditures for fundraising activities, including salaries and overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising;
- expenditures for promoting the charity and its activities to the community, mainly for fundraising purposes;
- fees the charity paid to third-party fundraising consultants or agencies (or amounts retained by them); and
- postage costs for direct mail canvassing.

For more information on acceptable fundraising expenditures, see the Canada Revenue Agency's guidance on Fundraising by registered charities, CG-013.