

# Our Policies & Guidelines

Toronto General & Western  
Hospital Foundation  **UHN**

# POLICIES & GUIDELINES

## 1. Finances

Third Party Event finances are handled in the following manner:

### ***Third Party Event Organizer Administers Revenue and Expenses***

Your event committee collects and deposits funds, reconciles accounts and pays event expenses. When all revenue has been collected and expenses paid, a cheque is forwarded to TGWHF.

*\*5% of total revenue will be directed to support research infrastructure.*

*Research infrastructure is critical in helping our doctors and scientists pursue new knowledge and drive discovery forward. It includes building and renovation costs, furniture, equipment and expenses associated with running and maintaining a laboratory and clinical research space.*

## 2. Use of TGWHF Logo

The TGWHF logo, and any other UHN logo or graphic provided by TGWHF (upon request) may be used on your event letterhead and promotional materials. Prior to distribution, TGWHF must review and approve all material containing TGWHF/UHN logos to ensure adherence to established brand standards. TGWHF reserves the right to decline the use of its logo in materials or publications that do not align with TGWHF's values and/or mission.

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## 3. Tax Receipts

Please ask your TGWHF Third Party Event Contact about receipting before discussing with your attendees.

Official income tax receipts for your event can be provided in strict compliance with Canada Revenue Agency (CRA) Guidelines. The total amount of receipts issued for any Third Party Event must be less than or equal to the total funds received by TGWHF.

### (i) Tax Receipts for Donations

TGWHF can issue receipts to those individuals or organizations that make a donation without receiving any benefit (product or other tangible item) in return. Purchases of silent or live auction items are NOT eligible for a tax receipt.

### (ii) Tax Receipts for Tickets

In certain circumstances, a partial tax receipt for admission may be issued. This is dependent on the cost of the ticket and the fair market value of any benefit your guests receive (e.g. venue, food, beverage, giveaways, etc.). The difference between the fair market value total and the cost charged to attend the event is considered the donation portion, and a tax receipt may be issued for that amount. For example, if the fair market value of benefits a guest receives while attending a dinner dance totals \$100, and the tickets cost \$150, a tax receipt may be issued for \$50.

- Third Party Event Organizers must provide the fair market value following the event, but is subject to review by TGWHF and documentation is required to support the value. CRA requires that the fair market value, not the actual cost, be used when determining the donation portion.
- The fair market value must not exceed 80% of the ticket price.
- For tax receipts to be issued, a full accounting of event expenses and revenues must be forwarded to TGWHF following your event.

### (iii) Gift In Kind Donations

TGWHF does not issue receipts for Gifts in Kind (GIK) to Third Party Events. Unfortunately the numerous and complex CRA audit requirements preclude TGWHF from issuing these receipts.

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## 4. Website

Our website allows Third Party Event Organizers to create their own web page in order to solicit online donations for your event. Online ticket sales are not available. These pages will be templated and you can customize with your images etc.

*All funds received through a TGWHF web page will be deposited directly into the event fund. Once deposited, you will not have access to these funds to use for event expenses. All donations received through the web page will be automatically receipted by email as they come in.*

## 5. Publicity and Promotion

TGWHF can help promote your event in the following ways.

### (i) **TGWHF Website**

All events are listed in the Events Calendar section on TGWHF website (tgwhf.ca). All Signature and some Third Party Events are also profiled on this site.

### (ii) **Social Media**

TGWHF can post information and updates on the TGWHF Facebook page (TGWHF) as well as on the TGWHF twitter account (@tgwhf).

### (iii) **Media**

The TGWHF/UHN Public Affairs department does not become directly involved with Contacting media for our Third Party Events.

## 6. Permits, Licensing and Insurance

Event organizers are responsible for obtaining all permits, licensing and/or insurance if applicable. TGWHF staff can direct event organizers how and where to apply.