

Queen's University

*Subject: Control and Use of Charitable Registration Number
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Date of issue: Approved November 30, 2001 by the Board of Trustees

*Issuing Authority: Board of Trustees through the Advancement
Committee of the Board*

QUEEN'S UNIVERSITY

**CONTROL AND USE OF THE
CHARITABLE REGISTRATION NUMBER**

Version: November 16 2001

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1. BACKGROUND

Current administrative practice at Queen's University is to maintain custody of the charitable tax number for purposes of issuing receipts, and control of official charitable tax receipt forms in the Advancement Business Office, Office of Advancement. This policy is designed to commit this practice to document under authority of the Board of Trustees.

2. RATIONALE

The charitable landscape continues to grow and change. Government downsizing and an increasing number of charities competing for each philanthropic dollar contribute to the increasing pressures on charities. During the last decade the number of registered charities in Canada has grown almost 30%¹. In addition, the complexity and number of organizations that the University is affiliated with continues to grow. The rationale for establishing this policy is to ensure that the issuance of charitable receipts by Queen's University is done in accordance with CCRA regulations, university policies and procedures, and is

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any financial reports for the University³ (see Appendix 1 for a list of organizations).

4. ISSUANCE OF CHARITABLE TAX RECEIPTS

- 4.1 Charitable tax receipts for Queen's University shall be issued solely by the Office of Advancement, through the Advancement Business Office.
- 4.2 Official charitable tax receipt forms shall be kept in a secure location by the Advancement Business Office.
- 4.3 The Office of Advancement shall ensure that CCRA regulations are followed to ensure that the University's charitable status is maintained.

5. APPROVAL OF AFFILIATED ORGANIZATIONS TO GAIN CHARITABLE STATUS AND ISSUE RECEIPTS

- 5.1 Any organization affiliated with Queen's University⁴ wishing to gain charitable tax status in order to issue charitable tax receipts independently shall require written approval from the Advancement Committee of the Board of Trustees based upon a recommendation from the Principal and the Office of Advancement.

5 POLICY MAINTENANCE

- 5.1 Proposed amendments to this policy require approval from the Board of Trustees, through the Advancement Committee of the Board.
- 5.2 Updating of Appendix 1, shall be approved by the Advancement Committee of the Board from time to time as appropriate, and be brought to the Board of Trustees for information.

³ If an organization is controlled by Queen's in accordance with Canadian GAAP, they would be included in the Queen's financial statements.

⁴ Affiliated in this case means administratively part of Queen's University and/or includes the use of the name 'Queen's University' or 'Queen's'.

