



Growing Project Reporting Form Guide

Growing Projects provide fantastic opportunities for communities and churches to work together and make a difference in the lives of those who are hungry. Canadian Foodgrains Bank appreciates the work of volunteers who make these projects a success. While we want growing projects to remain community initiatives, there are some details and bits of information that we require. We want to make this process as uncomplicated as possible for you and us. Please read the following guide carefully and fill out the attached forms for your local Growing Project. **If you have any questions, please contact Head Office at 1-800-665-0377 or your regional coordinator.**

Financial Report

Who needs to fill out this form and when?

The coordinator or treasurer of your growing project. Even though Forms 1 – 3 may not apply to your project, it is important that you fill out the Financial Report. Please return it as soon as possible after your crop has been harvested and well before December 31st.

Cash Donations

If cash donations have been received by your project throughout the year, your project may choose to issue tax receipts through your church **or** Canadian Foodgrains Bank can issue tax receipts for any donation over \$10. These donations must be supportable should CRA call an audit. Please retain bank deposit records, informal receipt books or cancelled cheques. Then, please complete Form 1 with the names, complete addresses and donations. Transfer the total to **(B)** on the financial report.

You may have received some donations that do not require a tax receipt (i.e. from churches or other fundraisers). Please include the total of these donations in **(C)**.

Proceeds from the Sale of Crop

For our tracking purposes and to recognize elevators that receive grain for us, we require a few details from you about the crop you grew and sold. If the grain was sold privately, please write Private under Elevator & Station. Include the total value of the crop sold in **(D)**. Please also attach the white copy of the Grain Delivery Ticket.

Expenses

If you would like us to issue tax receipts to your cash donors, you need to provide us with supporting **ORIGINAL** invoices for any expenses your project paid. Please list these and attach them to Form 2. Fill in the total in **(F)**.

Grain in Store

On the prairies, this refers to wheat put into storage with the Canadian Wheat Board. In Ontario, this refers to any grain that is stored in the name of Canadian Foodgrains Bank. Fill in this table in the same way as Sale of Crop table with the total in **(I)**.

Gifts in Kind or Non-monetary Donations

Our ability to issue tax receipts for the value of goods and services donated to the project is strictly governed by Canada Revenue Agency (CRA). In the following table, we've tried to outline some of the basic products, services, etc. that may be donated to your project and have designated these donations as either eligible for a tax receipt or ineligible. Please list Gift in Kind donations on Form 3 and attach original invoices. Place total value in **(L)**.

Invoices must state the supplier's full name and address, a description of what was donated, the quantity, price and the date of donation. As a general rule anything you can **touch, feel, or store** is eligible for a tax receipt.

| ELIGIBLE | INELIGIBLE |
|---|---|
| Donated inputs -- e.g. seed, fertilizer, herbicide, fuel, meals | Donated services -- e.g. planting, trucking, combining, donated labour, field work (see below for exceptions) |
| Monetary donations -- made by individuals or groups | Proceeds from auction sales and purchases made at auction sales |
| Gifts donated to auction sales -- receipt is issued in the name of the donor for the estimated value of the item donated, not the value it was sold for. | Free will offerings -- in which records of individual names and amounts contributed are not available (e.g. passing-of-the-hat type contributions) |
| | Land Rent & Taxes; Discounts -- see below for exceptions |

Donated Services: For donated services to be considered eligible, an exchange of cheques must take place. For instance, if the provider of the service submits an invoice to your growing project (*i.e.* 10 hours combining at \$10 per hour = \$100), is paid for the service by cheque from your project's bank account, and then chooses to donate the funds back to your growing project, the monetary donation is now eligible to receive a tax receipt.

Land Rent: The same concept holds true for land rent. Example: Land holder issues you an invoice; you pay the invoice from your growing project's bank account; the land holder then has the option of donating the funds back to your project. As a monetary donation, it is now eligible for a tax receipt.

Discounts: Often local businesses extend support to growing projects either by providing free services, or inputs, or applying discounts to purchases the project makes. Discounts are not considered eligible for receipting. An alternative is to have the invoice made out for the full value of a commodity, and label a specific quantity as a gift. Perhaps a 10% discount is normally given; this may be the same value as 1 metric tonne of fertilizer. Have the invoice show the donation as 1 metric tonne of fertilizer to have a tax receipt issued.

Special Consideration: Businesses, corporations, and certain individuals may choose not to receive a receipt for income tax purposes when donating to projects. There are certain tax benefits available to organizations and corporations through "promotional" giving that may be more advantageous than charitable donation receipts. Canadian Foodgrains Bank will gladly send supporters making this choice a letter of appreciation.

Member Account Designation

Simply mark which member(s) account your project would like to designate your proceeds to.

**Remember to return forms before December 31st to:
Canadian Foodgrains Bank, Box 767, Winnipeg, MB R3C 2L4**

Regional Coordinators:

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|----------------------|--|
| Alberta | Andre Visscher (403) 818-2315 or Terence Barg (780) 621-6767 |
| Saskatchewan: | Dave Meier (306) 863-2727 |
| Manitoba: | Harold Penner (204) 347-5351 |
| Ontario: | David & Kathryn Mayberry (519) 485-3642 |
| Nova Scotia: | Randy Crozsmann (902) 678-2361 |
| New Brunswick: | Alden Crain (506) 485-2618 |
| Prince Edward Island | Kent Myers (902) 838-2596 |