

Victoria Hand Project Donation and Gift Acceptance Policy

The Victoria Hand Project (VHP) is a Canada-based charity with a mission to provide low-cost, upper-limb prosthetic care to amputees in low-income areas of the world. To further this mission, Victoria Hand Project accepts donations from the public. As a registered Canadian charity, Victoria Hand Project can provide tax receipts to Canadians for Eligible Gifts, as described below. Victoria Hand Project is also a 501(c)(3) US charitable organization and can provide tax receipts to US-based donors for Eligible Gifts.

Tax receipts can be provided to individuals and corporations. However, corporations cannot receive a tax receipt if they receive a benefit for their donation (see Sponsorship section below).

Eligible Gifts

Canada Revenue Agency describes a gift as a 'voluntary transfer of property without consideration.' Listed below are the gifts which are eligible for donation to Victoria Hand Project:

- Donations made by cash, cheque, and credit card.
- Gifts of securities (i.e. stocks, mutual funds, or bonds. *Note: can only be made through CanadaHelps*).
- Gifts of cryptocurrency (*Note: can only be made through <u>CanadaHelps</u>*).
- In-kind donations of a physical object or gifts of property (i.e. computers, 3D printers, etc.). Any
 in-kind donations must be accompanied by a letter stating the fair market value, such as a receipt
 from the purchase. If the fair market value cannot be determined, a donation receipt will not be
 issued.
- Gift certificates donated by an individual, with proof of purchase. Gift certificates issued directly by the company are not eligible for a tax receipt.

Victoria Hand project may decline gifts for any reason. Such reasons may include, but are not limited to:

- Exposure to uncertain risk or possible liability;
- Placing additional costs on Victoria Hand Project;
- Cause damage to Victoria Hand Project's reputation;
- Encroach on Victoria Hand Project's ability to deliver its mission effectively;

Gifts Not Accepted at This Time

Victoria Hand Project is a small charity organization and does not have the resources to accept all varieties of gifts. For this reason, there are certain gifts which are not accepted by the Victoria Hand Project at this time, as described below:

Life insurance policies.

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- Gifts of real estate (i.e. homes, land, etc.).
- Gifts which require a professional appraisal (such as artwork or jewelry)

Canada Revenue Agency does not allow for an official donation receipt for a gift of service (i.e. donated time, skills, or efforts). If a donor would like a tax receipt, they must invoice for their services and be paid by the Victoria Hand Project. The donor can then donate the funds to Victoria Hand Project and receive a donation tax receipt. Please visit this page to learn more about Gifts of Services. Canada Revenue Agency also does not allow for official donation receipts for pledges (i.e. a promise to make a gift), as described on this page.

Corporate Marketing Information

Victoria Hand Project accepts gift donations from corporations and businesses, which help further the organization's mission. As per Canada Revenue Agency rules, Victoria Hand Project will not provide a tax receipt to a business or an individual who receives a marketing advantage. However, Victoria Hand Project is happy to discuss marketing recognition for other cases, such as listing on Victoria Hand Project's website and marketing materials, or additional film or photo opportunities.

Sponsorship

Sponsorships (i.e. marketing or commercial benefits) are not eligible for tax receipts, as laid out by Canada Revenue Agency. Sponsorships may take the form of including a company logo on marketing materials or brochures. If a company would like Victoria Hand Project to include their logo on marketing materials, Victoria Hand Project will not provide a tax receipt for the donation, as outlined in the Canada Revenue Agency rules and regulations.

Naming

Victoria Hand Project does not accept the following corporate marketing opportunities. Victoria Hand Project will not place corporate logos on the 3D printed hands or limb sockets. Victoria Hand Project works through international partners who have established businesses in their community, so, for this reason, Victoria Hand Project does not offer naming opportunities for clinics. Victoria Hand Project will not name a hand model or assistive device after an individual or a corporation.

Anonymity

Victoria Hand Project will respect a donor's wishes for anonymity and consult with donors to obtain their permission prior to publicly disclosing the donation. However, Victoria Hand Project has the right to disclose the identity of a donor when it is required by law. To receive a tax receipt, donors must provide their full name and address while donating.

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