

Money & Mission

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Editorial: The Army's Enduring Reputation

The Salvation Army started its work in Canada in 1882. The following excerpt from the 2014 book by Major Ray Harris, *Convictions Matter: The Functions of Salvation Army Doctrines*, shows that it soon established its reputation:

"It was in the autumn of 1883, in the town of Kingston, Ontario. Salvationists met for a Sunday evening service with their officer, Captain Abby Thompson. They noticed a man standing in the doorway, and gasped. He was Canada's first Prime Minister, Sir John A. Macdonald. His opponents later accused Sir John A. of being taken in by the beauty of Captain Abby. Actually, Canada's prime minister came to learn 'about the effects of the depression on Canada's new class of urban workers'. The leader of this young nation had come to The Salvation Army to learn about the people of his nation!"

A source used by Major Harris was the biography *Nation Maker: Sir John A. Macdonald: His Life, Our Times* by Richard Gwyn. With regard to the above incident, Gwyn notes "Most commentators assumed that Macdonald was out to win votes. In fact, among the poor, the unemployed, the alcoholic and the criminal in the hall, few, if any, possessed the property to have the vote. Indeed, even associating with the Salvation Army could lose a politician votes, because most people regarded it as vulgar." Gwyn said too that Macdonald was a great admirer of The Salvation Army "because it reached out to the poor as did no other religion (also, not coincidentally, because women could hold senior posts in it)." He attended at least three Army meetings and provided financial support.

The roots of The Salvation Army run deep in this country and its reputation today is far from "vulgar". We can take pride in being part of an organization that, for over 130 years, has been known for its compassion and service to Canadians in need.

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Tax Receipting: Business Donations

We have added a new Section 9 to the Territorial Finance Manual which contains useful information about operating as a charity and provides detailed guidelines for issuing tax receipts. We will be writing articles based on material in Section 9 over several issues of *Money & Mission*.

Business Donations

When donations are made on behalf of an **incorporated company**, an official donation receipt should not be required, but, if the donor requests it, can be issued by following the steps set out in the “Tax Receipting Procedures” article in the February 4, 2015 issue of *Money & Mission*. A letter of thanks is the preferred alternative to a receipt for incorporated companies. Note that official donation receipts issued to an incorporated company must be in the company's name.

If a donation is from a **sole proprietorship or partnership**, an official donation receipt can be given in the business name, or in the personal name of the business owner or partner, as long as the donor signs a Donor Declaration. This must state that the donor is the individual named on the receipt to be issued and is the sole owner or equal owner of the business (and has permission of the other equal owner), and that he/she is legally permitted to make the donation. For a sample Donor Declaration form, please refer to Section 0903 of the Territorial Finance Manual.

Subsequent articles will deal with donations of used furniture, new merchandise and inventory, and used vehicles.

Volunteering and Charitable Giving in Canada

In January, Statistics Canada published a report with the above title, using data from the 2013 General Social Survey on Giving, Volunteering and Participating. This two-part article will highlight key findings. Part I focuses on volunteering while Part II, to be published in the next issue of *Money & Mission*, presents results for charitable giving.

Part I: Volunteering

Meaning of “volunteering”

The definition of volunteering used in the Survey was very broad. It included canvassing and fundraising; serving on a committee or board; teaching or mentoring; organizing activities or events; doing office or library work; coaching or officiating; counselling or providing advice; providing health care or companionship; collecting, serving or delivering food or other goods; maintaining or building facilities or grounds; volunteer driving; providing help through first-aid, fire-fighting or search and rescue; conserving or protecting the environment or wildlife; or any other unpaid activities on behalf of a group or an organization. Those who undertook any of these activities in the previous 12 months were considered to be volunteers.

Numbers of volunteers and hours

In 2013, 44% of Canadians 15 and older volunteered (the “volunteer rate”), and the average number of volunteer hours was 154. While the volunteer rate has remained fairly steady over the past ten years, the average number of hours has fallen from 168 in 2004. As a result, despite the 12% increase in the population over the same period, the total number of volunteer hours has not changed significantly - in 2013 it was 1.96 billion.

Age of volunteers

At 66%, the volunteer rate for young people aged 15 to 19 was far higher than the national average of 44%. This may result partly from the requirement of many high schools that students perform community service. In contrast, just 27% of those aged 75 or older volunteered; this age bracket would include many with mobility or other health issues. In between, the volunteer rate

perform community service. In contrast, just 27% of those aged 75 or older volunteered; this age bracket would include many with mobility or other health issues. In between, the volunteer rate ranged from 48% to 38%. The highest (48%) was in the 35 to 44 age bracket, when many parents would have school-aged children.

Hours volunteered, by age

Those in the 65 to 74 bracket contributed the greatest number of volunteer hours - 231 hours which is 50% above the overall average of 154 hours. A high proportion in this bracket would be retired and have more time to volunteer. In contrast, the average annual volunteer hours for those aged 15 to 19 was 110.

Education of volunteers

The percentage of volunteers with post-secondary education was almost twice that of those who graduated from high school, and several times higher than those with less than a high school diploma. This is partly explained by many volunteer activities, such as teaching, requiring a higher level of education. University graduates were less likely to perform volunteer work associated with the maintenance or building of facilities or grounds.

Volunteering by province

There are marked differences amongst provincial volunteer rates and the average number of volunteer hours. The volunteer rate was highest in the Prairie provinces, Nova Scotia and Prince Edward Island – all between 50% and 56%. At 32%, Quebec had the lowest rate. The average number of volunteer hours was also highest in Nova Scotia, New Brunswick and Prince Edward Island, each being close to 30 hours over the average of 154. The lowest averages were recorded in Quebec, Saskatchewan and British Columbia.

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