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# Money & Mission

Volume VI, Issue 18 ~ June 15, 2016



## Editorial: Looking Back, and Then Forward

With this issue we conclude Volume 6 of *Money & Mission*. We hope you have found the various issues both interesting and informative, and helpful in better understanding the key issues related to financial management in The Salvation Army.

Several people worked to bring the issues to fruition. Patricia Dunbar has brought her fine editorial hand to bear on each issue to achieve reasonable consistency of style among the articles. Angela Robertson and Emilia Kangasjarvi have worked on the presentation and formatting. Those from the Finance department who have contributed articles include Arnold Adey, David Dunstan, Paul Goodyear, Rob Holton, Samantha Moss, Clark Shiao, Lt. Colonel Neil Watt and Justin Yantha. Our thanks are due to each of them.

The first issue of Volume 7 will appear on October 5, 2016. Our plans include publishing articles on topics suggested in responses to the readership survey sent out early in the year, and on subjects proposed in recent interviews with divisional secretaries for business administration. Also, we should be delighted to have your further suggestions for future articles; please send them to [Money&Mission@can.salvationarmy.org](mailto:Money&Mission@can.salvationarmy.org).

We wish you a good summer, and we hope you have time to relax and to recharge your batteries.

## Gifts of Services and Donation Receipts: Great Care Needed

By Joe D'Ambrosio, Divisional Finance Secretary, Ontario Great Lakes Division

Gifts of services are easily confused with gifts of property, but while the latter are eligible for an "in kind" receipt, gifts of services are not. This is clear from the Canada Revenue Agency (CRA) definition of a gift: "Gifts of service, and promises of service, are not gifts of property, and are not eligible for an official donation receipt." Services are not property.

Operating Policy 4602, paragraphs 8 and 9, notes that a charity is not prohibited from paying for services and accepting all or a portion as a voluntary donation. However, these must be separate and distinct transactions:

**Transaction 1 - service is provided and paid for.** Income generated must be included in taxable income of the service provider with any applicable HST and PST charged and remitted as in a normal sale.

**Transaction 2 - the donation - money is gifted by the service provider to the charity, and a charitable receipt is issued in return.** This donation must be completely voluntary, and not as a condition of the service performed.

There must be an exchange, and the donor cannot simply sign the back of the payment cheque. In the past some charities and donors would shortcut the process by swapping a donation receipt for services provided. As a result, taxes were often missed and the donor was probably not aware that the value of services provided should have been included in taxable income.

An example from Imagine Canada illustrates these transactions:

A gardener offers to voluntarily take care of a charity's lawn and garden. No tax receipt can be issued for the provision of this service, but if the gardener decides to invoice the charity at her normal prices for such work and the charity pays this invoice, the gardener may then choose to donate all or part of the payment to the charity. The charity can then issue a tax receipt for this cash donation. Of course, the gardener would have to declare the amount invoiced as income for tax purposes, so there is likely no net benefit to her in doing so.

For any registered charity, one of its most valuable privileges is the ability to issue official charitable receipts – a privilege that can be lost for issuing a receipt for the contribution of services.

## Administrative Expectations for Mission Advancement

By Lieut.-Colonel Neil Watt

In a recent survey conducted by *Money & Mission* the following question was asked by a respondent: "What is the expectation on us by Salvation Army administration?"

Expectations can be found in Orders & Regulations issued by International Headquarters and Operating Policies issued by Territorial Headquarters, both of which serve as guide posts. They deserve attention and consideration and a good leader would point in that direction. They will always need to be updated and kept current as we face the constancy of change but they do lay out a framework for us.

There are, however, three key recurring, constant themes I have experienced that helped me meet the expectations of Salvation Army administration:

1. **Relationships:** Key if we expect to be able to get anything done or move projects forward, it comes down to cultivating individual connectiveness. General Bramwell Booth said, "I can see no better way of helping staff than to go amongst them." **Administrative harmony allows us to advance our mission.**
2. **Management:** Dr. Peter Drucker said of non-profit organizations, "They know they need management so that they can concentrate on mission." Managing the details allows us to execute effectively our goals and objectives. Inaccurate information and ineffective business dealings do nothing to enhance our mission. It is always that 100th thing that we don't do

that seems to receive the most attention. ***Managing the administrative detail allows us to advance our mission.***

3. **Setting the example:** Mrs. Bramwell Booth, in speaking of the Army's administrative achievements, said, "We have set the whole world an example in our stewardship of money and raised the standard of moral responsibility and integrity in conducting charitable and religious enterprise." The bar has already been set high. There is no doubt it takes a concentrated effort to maintain a high standard and it is up to us to continue to set that example. Few will know of the real effort behind the scenes in order to support mission. We set the example of administrative excellence because of the importance of our mission. ***Administrative excellence allows us to advance our mission.***

Operational value #3 says it well, "Excellence - we strive to be the best at what we do and be a model for others to emulate."

## Did You Know? General Cox's Dream

General Cox shared his dream in 2013. In case you missed it then:

- "I dream of a committed, effective and joyful Army, rooted and confident in the Word of God and on its knees.
- I dream of an Army that truly reflects the mind of Jesus in our commitment to the poor and the marginalised.
- I dream of an Army that practises what it preaches from the top leadership down, an Army that is a visible and living example of kingdom values.
- I dream of an Army that values its youth, where our young people feel that they have a voice.
- I dream of an Army with strong, relevant and streamlined administrative structures and a much more effective use of our financial and material resources.
- I dream of an Army where all cultures are equally accepted and celebrated through the spiritual ties that bind us all together.
- I dream of an Army that shuns the dependency culture."

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