



City of  
**Peterborough**

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**To:** **Members of the Committee of the Whole**

**From:** **Ken Doherty, Director Community Services**

**Meeting Date:** **September 25, 2017**

**Subject:** **Report CSACH17-007**  
**City Receipt of Donations and Issuance of Income Tax**  
**Receipts to Support UN Peacekeepers Association**  
**(Peterborough Chapter) Fund-raising**

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## **Purpose**

A report to seek Council approval to support the Peterborough Chapter of the Canadian Association of Veterans in United Nations Peacekeeping (CAVUNP) fund-raising efforts in support of the City's creation of a memorial to United Nations peacekeeping.

## **Recommendations**

That Council approve the recommendations outlined in Report CSACH17-007 dated September 25, 2017, of the Director of Community Services as follows:

- a) That the Peterborough Chapter of the CAVUNP fund-raising efforts to support the creation of a memorial to United Nations peacekeeping to be erected as a work of public art in the new Urban Park be supported by having the City accept donations, issue income tax receipts to donors, and deposit all monies received in an interest-bearing Capital account held by the City, for a period up to December 31, 2018, and;
- b) That Staff be directed to monitor and supervise the activity to ensure that the donations are used for the intended activities.

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## **Budget and Financial Implications**

There is no budget or financial implications resulting from the approval of the recommendations of Report CSACH17-007. There will be staff time required to monitor the project and issue official income tax receipts. The City may also be required to process invoices for some aspects of the fundraising efforts where only a portion of a contribution is eligible for a tax receipt.

## **Background**

### **Proposed Memorial**

At the February 10, 2014 planning committee meeting Council approved the recommendations of report PLPD14–012 that the conceptual design for a new Urban Park be approved, and that staff be authorized to commence the integrated detailed design. That design included a proposed memorial to veterans of Canada’s involvement in United Nations peacekeeping efforts.

The City makes an annual capital contribution for the creation of public art. \$100,000 has been budgeted (2017 Capital Budget Reference #6-2.01 and #7-1.02) towards the United Nations memorial with a projected total budget of \$150,000. The remaining \$50,000 is expected to be comprised of provincial and federal grants and a fundraising effort by the local chapter of the CAVUNP. The local chapter is planning a number of fundraising initiatives including a silent auction of original art and a gala event to be held in the spring of 2018.

### **City to Issue Income Tax Receipts**

The local chapter of the CAVUNP is not a registered charitable organization and cannot issue income tax receipts to project donors. It has asked the City for support since the City is recognized by the Canada Revenue Agency as a qualified donee. This means that the municipality, without a registered charity number, is permitted the same receipting privileges as a charitable organization. Given the importance to the community of this memorial, staff supports the request.

To comply with Revenue Canada guidelines, Council is obligated to exercise direction and control of the project. This requires nominal staff time to monitor the project to ensure that the donations are being used for the purpose collected and maintain adequate books and records for the project. Interest would be paid to the project on any net residual monies held by the City.

Submitted by,

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Director of Community Services

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