

IV. PHILANTHROPY

[Refer to Supreme Temple Bylaws, PART II, ARTICLE III FINANCE, SECTION 4. Bequests/Gifts, (b) Daughters of the Nile Foundation, and SECTION 7. Fundraising Activities]

THE PRINCESS RECORDER SHALL DISTRIBUTE A COPY OF THIS FUNDRAISING SECTION OF THE MANUAL OF PROCEDURES PRIOR TO THE APRIL SESSION TO ALL OF THE ELECTIVE OFFICERS, UNITS, CLUBS AND ALL COMMITTEE CHAIRMEN who are responsible for fundraising activities. A copy is to be maintained in the permanent files of the Temple and distributed EACH year to appropriate responsible Officers and Members.[Section IV. revised 2016]

A. PHILANTHROPIC FUNDRAISING GUIDELINES FOR UNITED STATES TEMPLES, UNITS AND CLUBS

In the United States, Subordinate Temples support the Daughters of the Nile Foundation through the Convalescent Endowment Fund and the Convalescent Relief Account. The Shriners Hospitals for Children®, by donation through the Daughters of the Nile Foundation, is the sole philanthropy of Daughters of the Nile.

[Donation and My Gift Program forms are available through the Supreme Temple website (www.daughtersofthenile.org/gift-store) or the Daughters of the Nile Foundation (www.donfdn.org/product-category/donate)]

1. GENERAL GUIDELINES

a. All money received for the Daughters of the Nile Foundation by the Subordinate Temples shall be forwarded as soon as possible to the Foundation. All checks must be made payable to the Daughters of the Nile Foundation and designated for either the Convalescent Endowment Fund or the Convalescent Relief Account. Checks made payable to the Daughters of the Nile Foundation should not be held over in the Temple's possession or held for presentation to the Supreme Queen during her Official Visit. Donations for the Daughters of the Nile Foundation are to be sent to the Daughters of the Nile Foundation, NOT to the Supreme Princess Recorder/Supreme Princess Banker.

- 1) Donations to the Foundation may be sent from individuals or from the Princess Recorder.
- 2) The Princess Recorder shall send a contributor's check and American Order Form (www.donfdn.org/product-category/donate) to the Daughters of the Nile Foundation without processing the check through the Temple's accounting records.
- 3) Contributions to the Daughters of the Nile Foundation are tax deductible. If a single donation exceeds fifty dollars (\$50), the Princess Recorder/individual should include contact information when forwarding checks to the Foundation so that a Foundation receipt may be issued for tax reporting purposes.
- 4) If a contributor to the Daughters of the Nile Foundation is not a member and the single donation exceeds fifty dollars (\$50), the contributor's check and any contact information shall be sent to the Foundation for processing and tax receipt.
- 5) The fiscal year of the Daughters of the Nile Foundation is January 1 through December 31.

b. Stepping Stones to Happiness certificates and NOW certificates may be obtained from the Subordinate Temple Princess Recorder or directly from the Daughters of the Nile Foundation.

1) Stepping Stones to Happiness certificates (In Honor, In Memory, Contributor) are available from the Daughters of the Nile Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Endowment Fund.

2) NOW certificates (In Honor, In Memory) are available from the Daughters of the Nile Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Relief Account.

3) A Temple may purchase any number of Stepping Stones to Happiness certificates and NOW certificates to have on hand for future use, remembering that the Supreme Queen's signature changes at the conclusion of each Annual Session in June.

c. All money received for the Holiday Sharing Program shall be forwarded to the Daughters of the Nile Foundation no later than December 15 for inclusion in the current fiscal year. Contributions to the Holiday Sharing Program received after December 15 will be included in the next fiscal year total. Proceeds from the Holiday Sharing Program go to the Convalescent Relief Account.

d. Wills/Bequests

1) All Members must conform to the laws of the land. To avoid possible consequences from the I.R.S, NOTHING is to be done when a Temple receives notification of a gift or bequest until the Foundation has been consulted.

a) All directions provided by the Daughters of the Nile Foundation shall be followed implicitly.

b) Subordinate Temples shall be notified by the Daughters of the Nile Foundation of estate gifts and bequests.

c) Any gift or bequest made to the Supreme Temple or to a Subordinate Temple for any purpose other than for the Daughters of the Nile Foundation (Convalescent Endowment Fund and/or Convalescent Relief Account) is not tax deductible for the one making the contribution, gift or bequest.

2) The Daughters of the Nile Foundation shall provide information for Members regarding Planned Giving (Contributions, Wills, and Bequests) to Subordinate Temples upon request.

e. Requests for the Foundation I.R.S. Letter of Determination, Employer Identification Number, literature on the Foundation, information for Matching Gifts, etc., shall be forwarded to the Daughter of the Nile Foundation.

f. The Daughters of the Nile Foundation shall provide the Princess Recorder with an accounting of all charitable contributions made by the Members of the Subordinate Temples at the end of the Foundation fiscal year and at the end of the Subordinate Temple fiscal year.

g. The names/addresses of the individuals appointed by the Foundation to receive the information required above may be found on the Daughters of the Nile Foundation website.

2. TEMPLE FUNDRAISER WITH ALL PROCEEDS GOING TO THE TEMPLE GENERAL FUND, UNIT AND/OR CLUB

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Section C and D below).

b. A Temple CANNOT use the tax exemption of the Daughters of the Nile Foundation when conducting a Temple fundraising event with all proceeds going to the Temple general fund, Unit or Club.

c. If all of the proceeds from the fundraising event are going to the Temple and none of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, then:

1) Any advertisement must state that the proceeds will benefit the general fund of the Temple/Unit/Club of [Name of Temple] Temple, No. ____, Daughters of the Nile.

2) The name of Shriners Hospitals for Children® may not be used for a Temple fundraising event.

1. TEMPLE FUNDRAISER WITH A PORTION OR ALL PROCEEDS GOING TO FOUNDATION

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below).

b. If the Temple is conducting a fundraising event, and a portion of the proceeds from the fundraising event is going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, then:

1) The Temple should use their 501(c)(10) Federal I.D. number (Subordinate Temple ID number).

2) The Temple may advertise and, in the advertisement, the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation is tax deductible and the amount of the contribution that is going to the Temple or represents the value of the meal or item purchased, is not tax deductible.

3) The Temple must receive pre-approval for any fundraising event in which a donor is to receive a receipt showing the amount of their charitable contribution that may be a charitable tax deduction to the donor. Pre-approval of the fundraising event and use of the Foundation Tax ID Number is permitted on a case-by-case basis. With pre-approval, the Tax ID Number of the Foundation must be reflected on a receipt to the donor showing the amount which is a charitable contribution and is tax deductible to the donor.

4) Donor contributions made payable to the Daughters of the Nile Foundation shall be sent directly to the Foundation for proper receipting.

5) A statement that the tax ID number is available is generally sufficient for receipts. NOTE: the 'fair market value' of the item purchased and/or the cost of the meal is not tax deductible. The charitable contribution for receipt purposes is the amount over and above the fair market value of any goods or services purchased.

c. If the Temple is conducting a fundraising event, and all of the proceeds from the fundraising event are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, then:

1) The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below).

2) The Temple should use their 501(c)(10) Federal ID number (Subordinate Temple ID number).

3) The Temple may advertise and, in the advertisement, the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation is tax deductible and the amount of the contribution that represents the value of the meal or item purchased is not tax deductible.

4) The Temple must give a receipt to the donor showing the amount which is a charitable contribution that is tax deductible to the donor. The tax ID number of the Foundation may be available upon request from the President of the Foundation for use on the receipt to the donor. (Generally a statement that the tax ID number is available is sufficient for receipts.) NOTE: The 'fair market value' of the item purchased and/or the cost of the meal is not tax deductible. The charitable contribution for receipt purposes is the amount over and above the fair market value of any goods or services.

d. When advertising a fundraising event or selling tickets to a fundraising event where a portion or all of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief Account of the Foundation, the Temple must include in the advertisement or on the ticket the following:

1) The amount of the cost of the event that is a contribution to the Convalescent Endowment Fund or Convalescent Relief Account of the Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®;

2) A statement that the ticket is their receipt from the Temple and must be kept by them for their proof of the income tax charitable deduction; and

3) That a copy of the Exemption letter of the Daughters of the Nile Foundation may be available upon request of the Foundation President.

2. FOUNDATION SPONSORED EVENTS WITH ALL PROCEEDS GOING TO THE FOUNDATION

a. The Temple must follow Supreme Temple guidelines pertaining to the Fundraising activities (as listed in Sections C and D below).

b. In certain rare instances, it may be beneficial for a Subordinate Temple or other related group to host a Foundation Sponsored Event, bypassing the local Temple and handling all income and expenses directly through the Foundation.

c. If the Temple is conducting a fundraising event in the name of the Foundation, then a Subordinate Temple or other related group must:

1) Submit a detailed plan to the Daughters of the Nile Foundation Board or appropriate Daughters of the Nile Foundation Board committee chairman for approval. Such plan shall include:

a) A detailed outline of the event;

b) Pro forma income and expense projections;

c) Name of event chairman and vice-chairman and their qualifications;

d) List of subcommittees together with job descriptions for each committee;

e) Date of event;

f) List of funding pledges/sponsors; and

g) List of any possible conflict of interest issues.

2) Once the Foundation Board approval is granted, the event chairman or other designated person must:

- a) Submit all contracts to the Foundation for review and approval;
- b) Receive Foundation Board authorization to open a Limited Events Bank Account, if needed; and
- c) Submit quarterly progress reports to the Foundation Board or appropriate Foundation Board committee chairman. Such reports shall include:
 - i. List of contracts outstanding;
 - ii. List of income and expenses to date; and
 - iii. Copies of Limited Events Bank Account statement.

3) Within forty-five (45) days after the Daughters of the Nile Foundation Sponsored Event, the general chairman or other designated person must:

- a) Submit detailed income/expense accounting;
- b) Submit copies of all bank statements not previously submitted;
- c) Submit a final check to the Daughters of the Nile Foundation and close Limited Events Bank Account;
- d) Submit copies of invoices/receipts to document all expenditures;
- e) If requested by the Daughters of the Nile Foundation Board, submit statements from all vendors stating that all outstanding charges have been paid and all accounts closed; and
- f) Submit final bank statement showing Limited Events Bank Account.

d. All proceeds from any charitable fundraising event which requires the use of the Daughters of the Nile Foundation Tax Exemption Letter of Determination and/or Federal ID Number MUST be forwarded to the Foundation.

B. PHILANTHROPIC FUNDRAISING GUIDELINES FOR CANADIAN TEMPLES, UNITS AND CLUBS

In Canada, Subordinate Temples support the Canadian Foundation through the Convalescent Endowment Fund and Convalescent Relief Fund. The Shriners Hospitals for Children® - Canada, by donation through the Canadian Foundation, is the sole philanthropy of Daughters of the Nile.

[Donation and My Gift Program forms are available through the Supreme Temple website (www.daughtersofthenile.org/chari-Canadian.htm) or the Canadian Trust website (www.daughtersofthenile.org/CANADIAN-ORDER-FORM.pdf)]

1. GENERAL GUIDELINES

a. All money received for the Canadian Foundation by the Subordinate Temples must be forwarded to the Canadian Foundation, for issuance of a receipt, no later than December 15. Any money received after December 15 will be included in the next fiscal year total. All cheques must be made payable to either the Convalescent Endowment Fund or the Convalescent Relief Fund.

1) The Princess Recorder shall send a contributor's cheque to the Canadian Foundation without processing it through the Temple's accounting records.

2) The Princess Recorder shall send a Temple cheque and appropriate Cash Remittance Form for tax creditable cash contributions to the Convalescent Endowment and/or Convalescent Relief Fund.

3) Contributions to the Canadian Foundation are creditable for Canadian tax purposes. The Princess Recorder shall include contact information when forwarding cheques to the Canadian Foundation so that an official receipt may be issued for tax purposes.

b. All contributions shall be recorded on the Member's Permanent Membership Record. The Princess Recorder will receive from the Canadian Foundation a detailed contributions report, which will include contributions received directly by the Canadian Foundation. The Princess Recorder shall enter these donations on the Permanent Membership Record.

1) If a contributor to the Canadian Foundation is not a Member, the contributor's cheque and any requested information shall be sent to the Canadian Foundation for processing and tax receipt.

2) The fiscal year of the Canadian Foundation is January 01 through December 31.

c. Stepping Stones to Happiness certificates may be obtained from the Subordinate Temple Princess Recorder or directly from the Canadian Foundation.

1) Stepping Stones to Happiness certificates (In Honour, In Memory) are available from the Canadian Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Endowment Fund.

2) NOW certificates (In Honour, In Memory) are available from the Canadian Foundation for twenty-five dollars (\$25) each; proceeds go to the Convalescent Relief Fund.

3) The Princess Recorder will receive from the Canadian Foundation a Consignment Stock of "In Honour" and "In Memory" Stepping Stones to Happiness certificates and NOW certificates "In Honor and "In Memory" to have on hand for the Temple Consignment Stock, remembering that the Supreme Queen's signature changes at the conclusion of each Annual Session in June.

4) The Princess Recorder shall keep a strict record, containing the donor name, type of Stepping Stones to Happiness and NOW certificates and date of donation.

5) Upon receipt of the current year Consignment Stock of Stepping Stones to Happiness and NOW certificates, the Princess Recorder shall return to the Canadian Foundation all Stepping Stones to Happiness and NOW certificates remaining in the Temple Consignment Stock of the previous year.

d. Wills/Bequests in Canada

1) All members must conform to the laws of the land. To avoid possible consequences from the Canadian Revenue Agency, NOTHING is to be done when a Temple receives notification of a gift or bequest until the Canadian Foundation has been consulted.

a) The Subordinate Temples shall send copies of all information received regarding wills, gifts and bequests to the Canadian Foundation and the Supreme Princess Recorder.

b) All directions provided by the Canadian Foundation shall be followed implicitly.

c) Subordinate Temples shall be notified by the Canadian Foundation of estate gifts and bequests.

d) Any gift or bequest made to the Supreme Temple or to a Subordinate Temple for any purpose other than for the Canadian Foundation (Convalescent Endowment Fund and/or Convalescent Relief Fund) is not tax creditable for the one making the contribution, gift or bequest.

2) The Canadian Foundation shall provide information for Members regarding Planned Giving (contributions, wills, bequests) to Subordinate Temples upon request.

e. Requests for the Canadian Foundation Charitable Registration Number, literature on the Canadian Foundation, etc., shall be forwarded to the Canadian Foundation.

f. The Canadian Foundation shall provide the Princess Recorder with an accounting of all charitable contributions made by the Members of the Subordinate Temples as of September 30 and March 31.

g. The Supreme Princess Recorder shall provide each Subordinate Temple Recorder with the name/address of the individual elected by the Supreme Temple Board of Directors to receive the information required above by September 01 of each year.

2. TEMPLE FUNDRAISER WITH ALL PROCEEDS GOING TO THE TEMPLE GENERAL FUND, UNIT AND/OR CLUB

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below.)

b. A Temple CANNOT use the registered charity status of the Canadian Foundation when conducting a Temple fundraising event with all proceeds going to the Temple general fund, Unit or Club.

c. If all of the proceeds from the fundraising event are going to the Temple and none of the proceeds are going to either the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation, then any advertisement must state that the proceeds will benefit the general fund of the Temple/Unit or Club of (Name of Temple) Temple No. ____, Daughters of the Nile. The name of Shriners Hospitals for Children® may not be used for a Daughters of the Nile fundraising event.

3. TEMPLE FUNDRAISER WITH A PORTION OR ALL PROCEEDS GOING TO THE CANADIAN FOUNDATION

a. The Temple must follow Supreme Temple guidelines pertaining to the fundraising activities (as listed in Sections C and D below).

b. If the Temple is conducting a fundraising event and a portion of the proceeds from the fundraising event is going to either the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation, then:

1) The Temple may advertise and, in the advertisement the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation is tax creditable and the amount of the contribution that is going to the Temple is not tax creditable.

2) The Temple must send the funds received for the Convalescent Endowment Fund or the Convalescent Relief Fund with records detailing the amount of donation, name and address of donor to the Canadian Foundation for issuance of an official receipt. NOTE: The 'fair market value' of the item purchased and/or the cost of the meal is not tax creditable. The

charitable contribution for receipt purposes is the amount over and above the fair market value of any goods or services purchased. The receipt issued by the Canadian Foundation will reflect this information.

c. If the Temple is conducting a fundraising event and all of the proceeds from the fundraising event are going to either the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation, then:

1) The Temple must follow Supreme Temple regulations pertaining to the fundraising activities (as listed in Sections C and D below).

2) The Temple may advertise and, in the advertisement, the Temple must state to the donor that the amount of the contribution going to the Convalescent Endowment Fund or the Convalescent Relief Fund of the Canadian Foundation is tax creditable.

3) The Temple must send the funds received for the Convalescent Endowment Fund or the Convalescent Relief Fund with records detailing the amount of donation, name and address of the donor to Canadian Foundation for issuance of an official receipt. NOTE: The 'fair market value' of the item or service purchased and/or the cost of the meal is not tax creditable. The charitable contribution for official receipt purposes is the amount over and above the fair market value of any goods or services purchased. The receipt by the Canadian Foundation will reflect this information.

C. FUNDRAISING GUIDELINES FOR UNITED STATES AND CANADIAN TEMPLES, UNITS AND CLUBS WHERE ALL FUNDS RAISED BENEFIT ONLY THE TEMPLE, UNIT AND/OR CLUB

Every activity shall have factual fundraising information on flyers, tickets, programs, etc., concerning how the net proceeds are to be used. The following example may be used in advertising events where all funds raised go only to the Temple, Unit or Club:

“Proceeds shall go to the General Fund of _____ Temple No. ____ (or Unit name or Club name and number).”

Immediately upon completion of any fundraising activity, all proceeds shall be turned in to the Temple, Unit or Club as appropriate. An itemized, financial statement SHALL BE provided to the Temple at the next Stated Session following the conclusion of the Temple activity. If the activity is ongoing or lengthy, a report SHALL BE GIVEN on a regular basis and a completed financial report shall be given upon completion. The Temple Financial Review Committee shall review these records at the time of their annual review and they shall be included in the report to the Supreme Temple.

No individual Member shall engage in any charitable, fundraising activity in the name of the Temple, Unit or Club for personal and/or political gain.

The use of the Membership Roster of a Temple by another organization for fundraising purposes is strictly prohibited. The use of the Membership Roster for personal gain by a Member is also prohibited.

D. FUNDRAISING GUIDELINES FOR UNITED STATES AND CANADIAN TEMPLES, UNITS AND CLUBS WHERE FUNDS RAISED BENEFIT THE DAUGHTERS OF THE NILE FOUNDATION OR THE CANADIAN FOUNDATION.

The following example may be used in advertising events where all or a portion of the funds raised go to the Daughters of the Nile Foundation or Canadian Foundation:

United States Temples - "Proceeds (or X% of the proceeds) shall go to the Daughters of the Nile Foundation for the benefit of Shriners Hospitals for Children®."

Canadian Temples - "Proceeds (or X% of the proceeds) shall go to the Canadian Foundation for the benefit of Shriners Hospitals for Children® - Canada."

Please note: Advertisements for Daughters of the Nile events may NOT state that the event is for Shriners Hospitals for Children®. Shriners Hospitals for Children® is a registered name and may only be used with permission from Shriners International and Shriners Hospitals for Children®.

E. PHILANTHROPIC PURPOSE

[To be read by the Queen to new Members after Ceremonials or to be read by the Past Queen who sits with the Candidates prior to the Ceremonial.]

In the United States, our philanthropic purpose is to support the Daughters of the Nile Foundation through the Convalescent Endowment Fund and the Convalescent Relief Account. This Foundation is a public charity with the mission of maintaining a permanent endowment fund to benefit Shriners Hospitals for Children®. Working together for the children, we use all monetary donations to promote, support and maintain the charitable endeavors that enhance the medical care and treatment of the patients in twenty-one (21) of the Shriners Hospitals for Children®.

In Canada, our philanthropic purpose is to support the Canadian Charitable Trust/Foundation through the Convalescent Endowment Fund and the Convalescent Relief Fund. The Canadian Trust is recognized by the Canada Revenue Agency as a public foundation with the mission of maintaining a permanent endowment fund to benefit Shriners Hospitals for Children® - Canada. Working together for the children, we use all monetary donations to promote, support and maintain the charitable endeavors that enhance the medical care and treatment of the patients in Shriners Hospitals for Children® - Canada.

Daughters of the Nile contribute to the Daughters of the Nile Foundation and the Canadian Foundation through individual and corporate donations, wills and bequests and various donor programs. A Stepping Stones to Happiness Certificate or NOW Certificate, which can be obtained for a twenty-five dollar (\$25) donation, is a wonderful gift for anyone. These certificates can be In Memory, in Honor (Honour) or as a Contributor. Donations to the Daughters of the Nile Foundation and the Canadian Foundation in larger amounts are also encouraged, as the income from the permanent endowment fund is used to care for and support the special children.

Our organization has established the My Gift Program, whereby items are available with the proceeds going directly to the Convalescent Endowment Fund. In our Temple, the Chairman of the Charitable Giving Committee is [_____] (insert the Chairman's name here and have her stand if she is present in the Temple). She will be happy to provide additional information on this exciting program.

Through the generosity of our Members and friends in the United States and Canada, we contribute approximately two million dollars each year to help Shriners Hospitals for Children® in their wonderful philanthropy.

[Individual Temple information concerning fundraising, Temple activities, time/place of Sessions, Unit/Club activities, etc., may be included here.]