



Workshop Topics

- **What are Poppy Funds?**
- Reporting Requirements
- Poppy Campaign & Ordering Timeline
- ✓ Poppy Fund Do's and Don'ts
- **⊗**Bursaries
- Special Use Expenditures (SUEs)
- Youth Remembrance Contests



Mission

The Royal Canadian Legion's mission is to serve Veterans, including serving military and RCMP members and their families, to promote Remembrance, and to serve our communities and our country.



Can anyone tell me where this statement comes from?

We, as Members of The Royal Canadian Legion, Strive to keep the memory alive of the 120,000 Canadians who paid the supreme sacrifice in the service of Canada during war and on subsequent operations. This goal is achieved through our annual Poppy Campaign and the Remembrance Day services organized by this great organization throughout the country and by our fellow citizens who are working far from our shores.

2025 Poppy Manual 101: The Guardians of Remembrance



What are Poppy Funds?

⚠ Poppy Funds are **not** Legion property

Canadian Public

- Donates to Poppy Fund
- Owner of Poppy Fund

Legion Stewardship

- Legion holds Poppy funds in a separate, stand-alone trust bank account
 - Manages & report with transparency

Building Trust & Presence

- Increased public trust in the Legion
- Stronger voice and presence in the community

Purposeful Use

Funds are dedicated for:

- Promoting Remembrance
- Direct support to Veterans and their families



Who is a Veteran?

Veteran

Canadian Armed Forces (current/honorably discharged)

©commonwealth/wartime allies Veterans

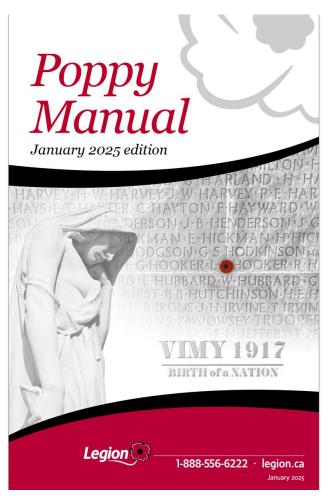
Regular RCMP members

Merchant Navy/Ferry Command (wartime service)





Poppy Manual

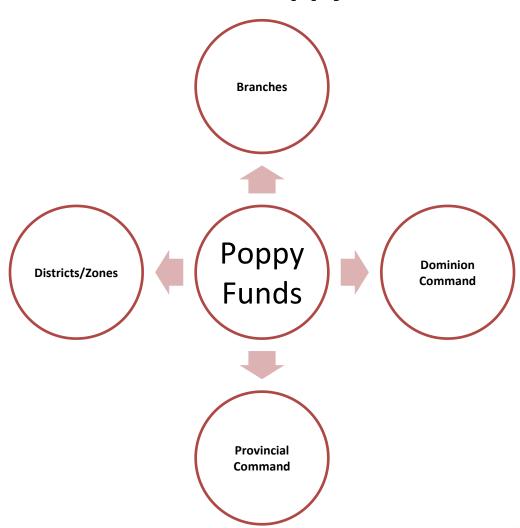


Your <u>first</u> resource when you have questions about the administration of Poppy Funds

https://legionbcyukon.ca/branchcorner/poppy-campaign/



4 Levels of Poppy Funds





2 Levels of Focus





Any questions so far?



Poppy Campaign Responsibilities and Financial Management

Branch Responsibilities

- **Example 2** Planning
 - Appoint Poppy Chair & Remembrance Committee
 - Clarify roles & responsibilities for participants
- Sourcing Materials
 - Use only authorized Dominion Command supplies, sourced via Provincial Command
- **⑤**Financial Accountability
 - Comply with General By-Laws:
 - Article XI:



Branch Annual Compliance Requirements

Q: What information is due by January 31st each year?









Increased to 8% in 2026



Purpose

- Maintain & enhance Legion's credibility with the public's trust
- Information is used by BC/Yukon Command and Dominion Command to:
 - Analyze the success of the campaign
 - Plan future campaigns

Branches

- Branch President's responsibility → Poppy Fund Statement due by 31 January
- Poppy Manual 208 (h):

BC/Yukon Command

 Consolidated Poppy Fund Statement by 31 March

Dominion Command



BRANCH POPPY FUND STATEMENT January 1, 2024 - December 31, 2024

Your attention is directed to the Poppy Manual of the Royal Canadian Legion and in particular, to Section 400 in which it states "each Branch shall forthwith such information relating to the affairs of the Branch as may from time to time be required by its Provincial Command or by Dominion Command." In order to comply with these by-law provisions you must submit this completed form to BC/Yukon Command Office as directed.

Please see next page for descriptions of expenses.

Branch Name & Number:

Balance as outlined in item 1 next page. Branch Poppy Fund at December 31, 2023 as per bank statement	\$
Add: Donationss/Receipts/Interests (Poppy Fund revenues from all sources)	\$
3. General Adjustment Line + or (-). If used please explain on a separate paper	\$
Total "A" (sum of line 1 to 3)	\$
4. Cost of:	
a) Poppies and Wreaths	\$
b) Promotional Material	\$
c) Campaign Expenses	\$
d) Grants to Serving/Ex-service Personnel/dependants	\$
e) Poster and Literary Contest (include Zone prizes if applicable)	\$
f) Special Use Expenditures (Section 403 of the Poppy Manual)	\$
g) Bursary Donations in Community	\$
h) Poppy Assessment to BC/Yukon Command	\$
Total "B" (sum of line 4 a) to 4 h))	\$
5. Ending Balance at December 31, 2024 (Total "A" - Total "B" = Balance)	s

Certified the above amount is the balance as at December 31, 2024

Please Print Name
Signature - Branch President
Please Print Name
Signature - Branch Treasurer

DEADLINE FOR RECEIPT OF THIS STATEMENT TO BC/YUKON COMMAND IS JANUARY 31, 2025



Poppy Fund Bank statement analysis																
							BR# -	Name								
						Jan	1, 2024 -	Dec 31,	2024							
		Withdrawal	Deposits	Balance		Repayment General Fund	Wreat hs/Pop pies		Campaign expense	Grants to ex- svc	Poster	Sue	Bursary	Assess ment	Total	
01-Jan	Open balance			36,590.26	-											
02-Jan			150.00	36,740.26	150.00										-	
04-Mar	chq 1	2,500.00		34,240.26	-										2,500.00	Honor hou
	chq 2	3,146.98		31,093.28	-										3,146.98	Poppy sup
31-Mar		12.00		31,081.28	-											bank fees
30-May	chq 3	1,500.00		29,581.28	-										1,500.00	bursary
15-Jun	tsfr	535.00		29,046.28	-										535.00	vet assitan
31-Dec	Ending balance			29,046.28	-											
		7,693.98	150.00		150.00		-	-	-	-	-	-			- 7,693.98	



	Poppy Fund Bank statement analysis															
						В	R# - Nan	ne								4
						Jan 1, 20	24 - Dec	31, 2024								
		Withdrawal	Deposits	Balance	Donation	Wreaths/Popp ies	Promo	Campaign expense	Grants to ex- svc	Poster	Sue	Bursary	Assess ment		Total	
1 lon	Open balance			36,590.26	_											
2-Jan	Open balance			36,740.26											_	
4-Mar	chq 1	2,500.00		34,240.26	-						2,500.00				-	Honor house
	chq 2	3,146.98		31,093.28	-	3,146.98									-	Poppy supplies
31-Mar		12.00		31,081.28	-			12.00							-	bank fees
30-May	chq 3	1,500.00		29,581.28	-							1,500.00			-	bursary
15-Jun		535.00		29,046.28	-				535.00						-	vet assitance
31-Dec	Ending balance			29,046.28	-										-	
		7,693.98	150.00		150.00	3,146.98	-	12.00	535.00	-	2,500.00		-	-	-/	



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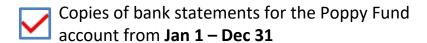
DEADLINE FOR RECEIPT OF THIS STATEMENT TO BC/YUKON COMMAND IS JANUARY 31, 2025



Documents Required













Purpose

- Revenue source for Command Poppy Fund to fund:
 - Emergency funding Veteran Assistance
 - Command Service Bureau
 - Poppy Coordinator
 - Poppy Campaign operations
 - Poppy Programs Poster & Literary

BC/Yukon Command of the Royal Canadian Legion

	Branch Name:	1 January 2024 through 31 Dece	Branch #:
Po	oppy Campaign Income	Amount of Revenues Earned	4.5% Assessment
1	January, 2024	\$	\$
2	February, 2024	\$	\$
3	March, 2024	\$	\$
4	April, 2024	\$	\$
5	May, 2024	\$	\$
6	June, 2024	\$	\$
7	July, 2024	\$	\$
8	August, 2024	\$	\$
9	September, 2024	\$	\$
0	October, 2024	\$	\$
1	November, 2024	\$	\$
2	December, 2024	\$	\$
	Total	\$	\$
	*This amou	nt is DUE in to BC /Yukon Comma	nd by January 31, 2025
		Branch President	Branch Treasurer
	Name in Print		

KEEP A COPY OF THIS ON FILE WITH THE CAMPAIGN INFORMATION AND REPORT ON THE ANNUAL BRANCH POPPY FUND STATEMENT FOR THE 2025 CAMPAIGN

- Covers period from Jan 1 to Dec 31 of the prior fiscal year
- Assessed on all Poppy revenues
 - **Including Investments**

Supporting Documentation Required





Branch Poppy Fund Assessment form



Cheques/proof of payment



Copies of bank statements for the Poppy Fund account from Jan 1 – Dec 31 (one copy for both Poppy Fund Statement and Assessment)



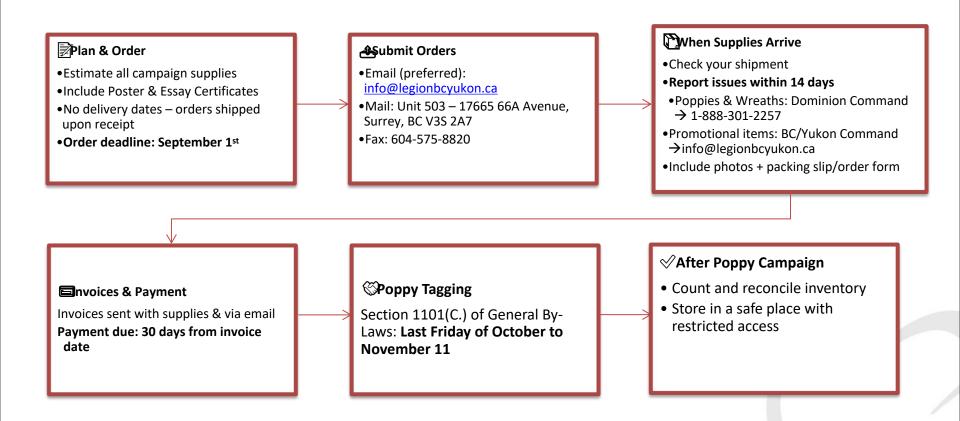
Electronic copies preferred



No staples please



Poppy Campaign – Poppy Order Processes





Timeline Summary

Mar 31st

Command

Audited Financial

Statements

&

Consolidate

d Poppy

Fund

statements

to Dominion Command Jun – Sep 1st

Branches

Poppy

Order Submission

Poppy

Invoices

Payment

Last Friday of Oct –

Nov 11th

Branches

Poppy Invoices

Payment

Poppy Campaign



1st week

of Jan

Command

Memo &

Annual

Reporting

Forms to

Branches









May - Aug

Branches

Poppy

Audit











Jan 31st

Branches

Poppy Fund Assessment

Form, Poppy Fund

Assessment

Payment &

Poppy Fund

Statement

Due

Apr – May

Command

Audit Letter to Branches

May - Jun

Command

Memo:

Poppy &

Wreath

supply

Guides &

Guides 6

Pricing to

Branches

May - Oct

Command

Audit Completion Letter to

Branches

Nov – Dec

Branches

& Command

Year-end

. .

Inventory Reconciliati on



Quick 10-minute break



Poppy Manual: Chapters 4 & 5

- ✓ Keep Funds in a separate Trust Bank Account
- Ensure all fund use is pre-approved
- **A** Unapproved use must be repaid from Branch General Funds

Poppy Manual: 401 (b)

The basic purpose and obligations of the Poppy Trust Fund are to assist Veterans and their families.

In this regard any use of Poppy Funds must focus on directly supporting Veterans and their families.

Donations to Hospitals?

? Question:

"Will this donation directly support a Veteran or their family?"

• If the answer is maybe maybe reconsider?



Feature	Bursary	Scholarship		
Based on	Financial need	Academic achievement, talent, or other merit criteria		
Application Process	Includes income documentation and financial details	Often includes academic transcripts, essays, references		
Eligibility	 Veteran Descendant/spouse of Veteran Low income Financial need demonstration 	High grades, leadership, athletics, arts, community service		
Purpose	Provide access and support to those in financial hardship	Recognize and reward excellence or potential		
Source of Funds	✓ Poppy✓ General✓ Lottery (with restrictions)	○Poppy Fund prohibited✓ General✓ Lottery (with restrictions)		



Bursaries

- Application Package
 - Branch Corner



Bursary Application - Regulations and Information

Section

Student Information

- Please print clearly or type all information requested
- You must reside in British Columbia or the Yukon and be a Canadian Citizen

Section II

College/University Information

- Provide the name and address of the post-secondary institution you will be attending
- The institution must be in British Columbia or the Yukon (only special exceptions to this apply such
 as applicants living in the Kootenay Zones may apply to Calgary, Alberta institutions as it is closer
 to your residence)
- Bursaries are awarded to students attending accredited institutions on a full time basis for two
 consecutive semesters
- Post graduate studies do not apply
- Up to \$1000.00 per student are awarded to successful applicants attending College, Vocational or Trade School. This amount is a guideline only. The Branch may decide to adjust this amount as they consider their available funds and the number of applicants.
- Up to \$1500.00 per student are awarded to successful applicants attending University or a third or fourth year college. This amount is a guideline only. The Branch may decide to adjust this amount as they consider their available funds and the number of applicants.

Castley III

Financial Information

- This section is confidential and must be completed at the Branch interview
- The applicant is responsible for setting up an interview with an Executive member of The Royal
 Canadian Legion Branch closest to where you reside in that particular Zone. The applicant must
 contact this local Legion Branch to arrange for this interview. Do not simply drop off the application
 and expect someone to contact you; otherwise the application is considered incomplete and will
 and the extended.
- Bursaries are granted to students who are Veterans, children, grandchildren or great-children of any of the eligible personnel, who are in need of financial assistance. This eligible person is defined as a Veteran by The Royal Canadian Legion's General By-Laws subsection 101.d.:
 - A Veteran is any person who is serving or who has honourably served in the Canadian Armed Forces, the Commonwealth or its wartime allies, or as a regular member of the Royal Canadian Mounted Police, or as a Peace Officer in a special duty area or on a special duty operation, or who has served in the Merchant Navy or Ferry Command during
- Financial need is considered in part by the gross household income as determined by the Canada Student Grant for low and middle-income families. Special exceptions may apply, branches will utilize these thresholds as a part of considering financial need of the applicant.

2024 income thresholds (pre-tax income in previous year) - this is an example, please click link below

Family Size	1 person	2 persons	3 persons	4 persons	5 persons	6 persons	7 or more
Max. Income	\$68,324	\$95,664	\$114,436	\$126,441	\$137,460	\$147,862	\$156,919

https://www.canada.ca/en/employment-social-development/services/student-financial-aid/student-loan/student-grants/csg/full-time.html



Poppy Fund: Do's and Don'ts Bursaries



Certificate of Understanding

Poppy Bursaries Guidelines

Members of our committee for the selection and awarding of bursaries to students, have reviewed the guidelines as set out and agree to follow the procedure as set out by the Executive Council on October 1996.

We acknowledge the eligibility criteria for the recipients of a bursary from the Poppy Fund must be in financial need and are children or grandchildren of veterans. We hereby confirm our understanding of the requirements concerning use of Poppy Funds for bursaries.

Branch No	Branch Name		
Date of meeting		, Year	
Signature of Branc	h Secretary		
Signature of Branc	h Poppy Chair		
Signature of Zone (Commander		

Please keep a copy for your records and return a copy of this form to BC/Yukon Command



Bursaries – CRA Compliance

\triangle	<u>Important</u> Issuance Requirement: >\$500 Bursary Payment → T4A Slip mandatory even if not taxable to recipient
	Information Required:
•	From Recipient:
	☐ Full legal name
	☐ Mailing address
	☐ Social Insurance Number (SIN)
	☐ 15-digit CRA payroll account number of the educational institution (if paid
	directly to the institution)
•	From the Branch:
	☐ 15-digit CRA payroll account number (9-digit business number + RP000x)
	☐ Legal name of the Branch
	Mailing address
	☐ Contact details for CRA-authorized representative



Bursaries – CRA Compliance

Jan – Dec of the calendar year

Bursaries Issued



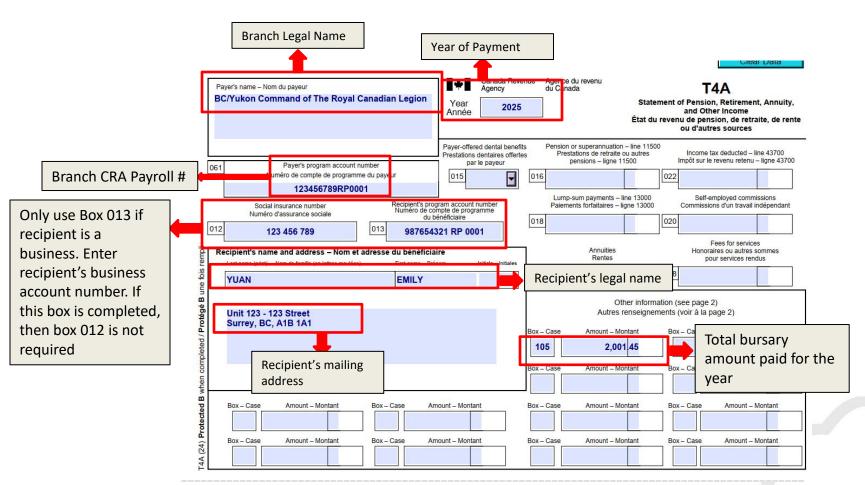
T4As to CRA
T4As to Recipients

Late Filing Penalties

Number of information returns (slips) filed late	Penalty per day (up	to 100 days)	Maximum Pen	alty
1 to 50	\$	10	\$	1,000
51 to 500	\$	15	\$	1,500
501 to 2,500	\$	25	\$	2,500
2,501 to 10,000	\$	50	\$	5,000
10,000 or more	\$	75	\$	7,500



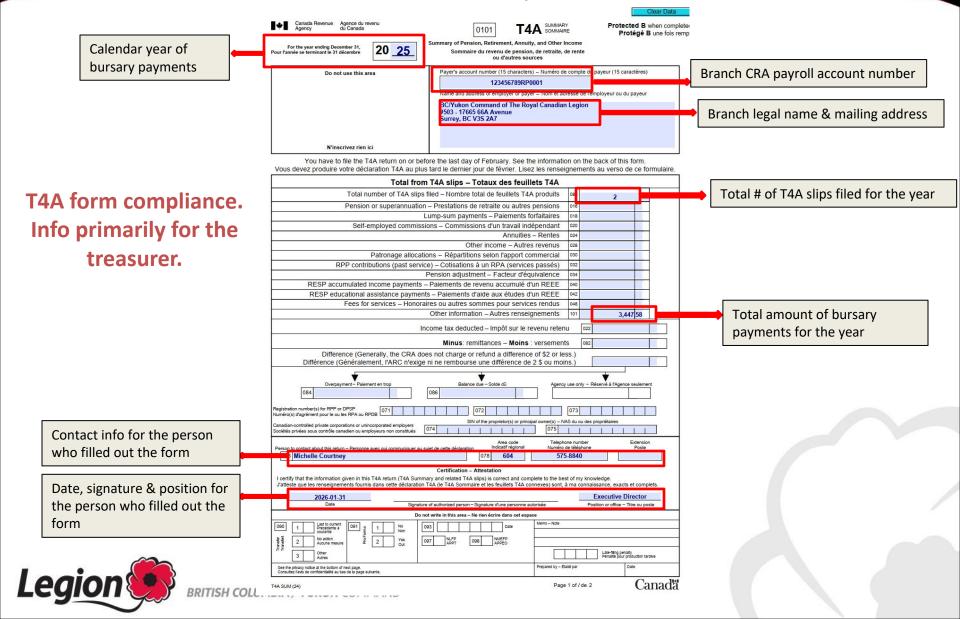
Bursaries – CRA Compliance



T4A form compliance. Info primarily for the treasurer.



Poppy Fund: Do's and Don'ts Bursaries – CRA Compliance



BC/YUKON COMMAND The Royal Canadian Legion

#503 – 17665 66A Ave, Surrey, BC V3S 2A7 Phone (1) 604-575-8840 Fax (1) 604-575-8820 info@legionbcyukon.ca or visit us at www.legionbcyukon.ca August 5, 2025

TO: All Branches

For Information of Members of Command Executive Council

FROM: Glenn Hodge, Treasurer and Emily Yuan, Controller

SUBJECT: Bursary and Scholarship Tax Compliance Follow Up

Memo 44.25

Dear Comrades,

Further to Memo #31.25, we would like to address a common misunderstanding regarding the issuance of tax slips (T4As) for bursaries and scholarships.

Many Branches collaborate with educational institutions or third parties in administering bursaries or scholarships. If this applies to your Branch, please consult the relevant educational institution before issuing any T4As. Specifically, confirm whether they are already issuing T4As to recipients or are willing to do so on behalf of the Branch moving forward.

If the educational institution is issuing T4As to the recipients, the Branch should not issue an additional T4A, nor is it necessary to collect further information from the institution or the recipient.

Branches must obtain written confirmation from the institution regarding their role in issuing T4As and retain that documentation on file for audit purposes.

Thank you for your attention to this important matter.

Sincerely,

Glenn Hodge and Emily Yuan BC/Yukon Command of The Royal Canadian Legion



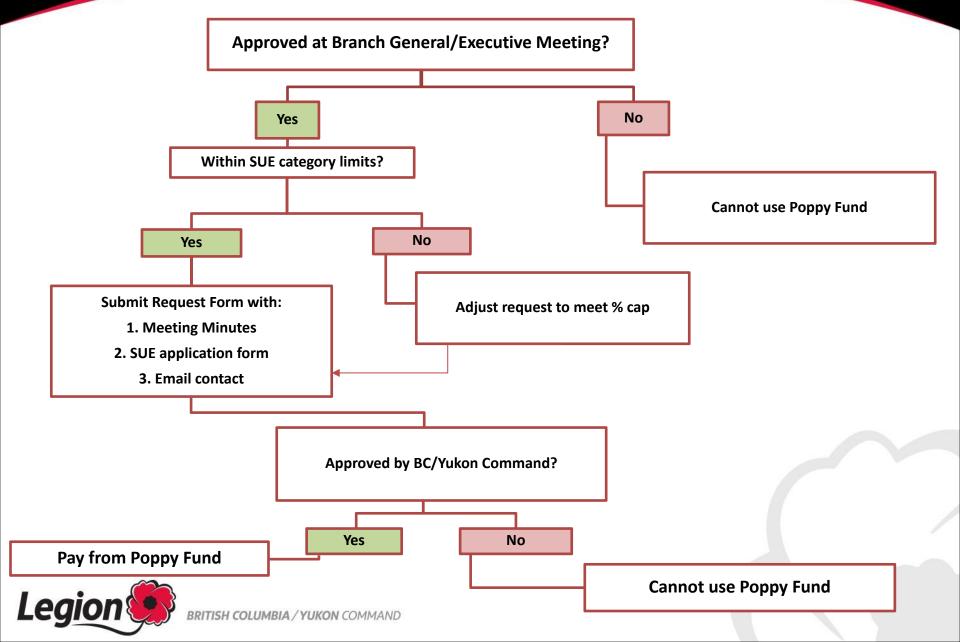
Bursaries – CRA Compliance

CRA Approved Methods for Filing T4A Slips

Filing Method	Best For	Slip Limit	Filing Type		
Web Forms	Small filers, manual entry	Up to 100	CRA online portal (real-time)		
Internet File Transfer (XML)	Larger filers, automated batch submissions	Unlimited	CRA online portal (upload)		
Authorized software (Efile)	Accountants, Bookkeepers, NPOs with software	Depends on software license	Online		
Paper Filing	Very small filers	Max 5	Mail		



Special Use Expenditures



Special Use Expenditures Application Tips

Key Principle

Clear Details = Faster Approvals

Examples of Required Details

Medical Appliances (403ii c) → Specify:

- Type of appliance
- Purpose



Support of Cadet Units (403ii g) \rightarrow Include:

- Specific unit name/number
- Exact use of funds (training equipment, Remembrance Day support, Poppy Campaign logistics, etc.)

National Youth Remembrance Contests aka Poster and Literary

Overview

- Invitation to Canadian youth and children to honour Canada's Veterans
- Foster the tradition of Remembrance through visual art, writing, and video
 - Photography for 2026 (?)
- Judged competition with opportunity for prizes

Multiple levels of competition

- Grade levels
 - Primary (Kindergarten, Grades 1, 2, and 3)
 - Junior (Grades 4, 5, and 6)
 - Intermediate (Grades 7, 8, and 9)
 - Senior (Grades 10, 11, and 12)
- Poster & Literary works compete first at Branch level, then to Zone level
 - Zone 1st place winning entries move forward to Command
- Video entries submitted to National and judged first at Command level
- Command finalists move forward to Legion National Foundation



Youth Remembrance Contests aka Poster and Literary



Potential Prizes

- Cash/Gift cards at all levels of each category
- Certificates/Pins at all levels of each category (optional at Branch/Zone)
- Command First Place Senior Winners are eligible for a trip to Victoria and an opportunity to represent Canadian Youth at the Provincial Remembrance Day Ceremony
- National First Place Senior Winners are eligible for a trip to Ottawa and an opportunity to represent Canadian Youth at the National Remembrance Day Ceremony



Artworks Display

 National First Place Winners artwork and literature is displayed in Ottawa for 1 year



Youth Remembrance Contests aka Poster and Literary

Contest Information & Entry Forms

- https://legionbcyukon.ca/branch-corner/youth-remembrancecontest/
- Video entries: https://www.remembrancecontests.ca/



Youth Remembrance Contests aka Poster and Literary

CONTESTS (DE	Logical	CONTEST ENTRY FORM
A CATEGORY		
O POSTER CONTEST	O COLOUR	O BLACK & WHITE
O LITERARY CONTEST	POEM (Max: 32 line Line Count:	ESSAY (Max 800 Sr. 500 Int. 350 Jr.) Word Count:
GRADE LEVEL O Primary (Poster Only) Kindergarter Junior Grades 4, 5 and 6 STUDENT Please print (Bla	Senior Grade	e Grades 7, 8 and 9 (Quebec: secondary 1, 2 and 3 es 10, 11 and 12 (Quebec: secondary 4 and 5)
Mailing Address:		
City:		Postal Code:
Grade: Age:		French
C SCHOOL	Ourgion O	
School Full Name:		
School Full Name:School Address:		
	Dan de ser	Postal Code:
City: Contact Teacher:	Province:	Pustal Code:
Telephone Number: ()	Email:	
STUDENT CONSENT		
I am the sole creator of the entry. I give the Legion I promoting this program and the Foundation/Legion Legion do not rent nor sell the names of applicants	National Foundation and The Royal Canadian L n for the current contest year and in perpetuity to any organization or advertiser.	egion permission to reproduce myentry for the purpose of the Legion National Foundation and The Royal Canadian
X Student's Signature:		
PARENT OR LEGAL O	SHAPDIAN'S PERMIS	SION
	the entry. I hereby give my child permission to	complete the entry form in full for the Poster or Literary
X Parent or legal Guardian's Signature		
F BRANCH		
Branch Number:	Branch Name:	
Branch Address:		City:
The Legion National Foundation – National Y NO PURCHASE NECESSARY. Void where prohit to participate. All entries are to be submitted to	outh Remembrance Contests Short Rule bited. Individuals who are under the age of to the local Legion Branch. Please contact	District: Zone: 8 If must have the consent of their parent or legal guardiant the Legion Branch nearest you for their specific deadling Rules, available at RemembranceConsests.ca or for more
Poster Contest Open to all students (including homeschool s Canadian school system. 24 prizes available. Tol Literary Contest	students) from kindergarten through grad tal Prize ARV: \$15,330 CAD; Individual Prize.	de 12 (Quebec: kindergarten through secondary 5) in the ARV: \$100 - \$4,990 CAD.
Open to all students (including homeschool s	students) from grade 4 through grade 12	(Quebec: grade 4 through secondary 5) in the Canadian
school system. 18 prizes available. Total Prize	ARV: \$14,430 CAD; Individual Prize ARV: \$	125 - \$4,490 CAD.

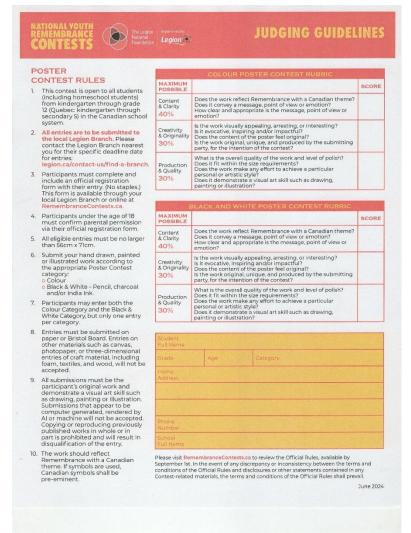


Poster Contest Rules



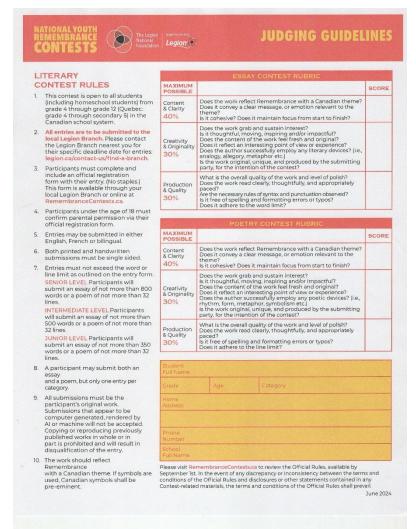


Poster Judging Guidelines



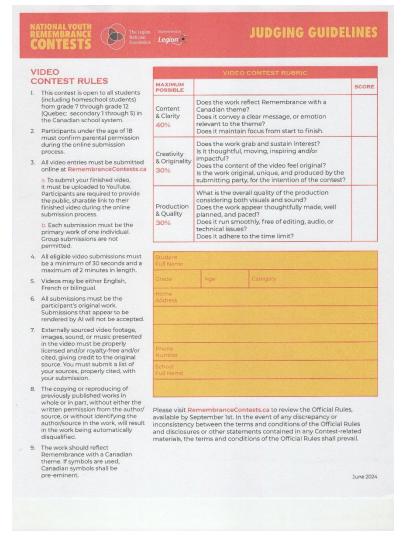


Literary Judging Guidelines





Video Judging Guidelines



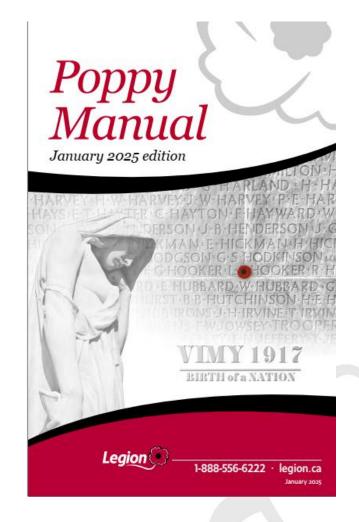






Review

Your **first** resource when you have questions about the administration of Poppy Funds





? Questions

