

CHAPTER 6

CONTROL OF POPPY TRUST FUNDS

POPPY TRUST FUND COMMITTEE

601.

- a. each branch shall establish a Poppy Trust Fund Committee. Although this Committee has responsibility for accounting, disbursing and reporting the status of the Poppy Trust Fund, it is responsible to the members of the branch. Poppy Trust Funds are Public Funds which are held in trust and the branch is responsible for this oversight function.
- b. Poppy Trust Funds may be distributed only as authorized by Article XI of the General By-Laws and as amplified by this manual. Moreover, all decisions related to the control and distribution of Poppy Trust Funds must remain within the jurisdiction of The Royal Canadian Legion through designated Legion members only.

GRANTS AND BURSARIES

602. The Committee shall report expenditures and disbursements at general meetings of the branch as follows:

- a. the total amount of funds provided to individuals and the number of individuals shall be reported; however, the names of specific recipients are not to be reported without the expressed written consent of the recipients, their parents or guardians, as applicable;
- b. the total amount of funds and the number of individuals who received a bursary shall be reported; however, the names of recipients are not to be reported without the expressed written consent of the recipients, their parents or guardians, as applicable; and
- c. Provincial Commands that receive funds for bursaries from Dominion Command shall report expenditures as defined by Dominion Command from time to time.

SPECIAL USE PURPOSES

603. When it is proposed that funds be utilized for "special uses", as allowed for in Sections 1105 - 1111 inclusive of the General By-Laws, the Poppy Trust Fund Committee is to seek approval for the proposed expenditure at a general meeting of the branch. The date of the general meeting and the motion recommending the expenditure are to be included in the request for approval forwarded to the applicable Provincial Command.

BRANCH SERVICE OFFICER

604. It is imperative that the Branch Service Officer be included as a member of the Poppy Trust Fund Committee as he/she can provide valuable guidance as to the manner in which Poppy Trust Funds may be utilized. The assistance that this person can provide will ensure that the Committee does not run afoul of the regulations.

PROHIBITED EXPENDITURES

605. It is prohibited to commit to Poppy Trust Fund expenditures in advance of any Poppy Campaign.

PUBLIC NOTICE

606. Prior to commencing the annual Poppy Campaign, branches shall provide the public with a financial statement through local media showing the amount collected, the disbursements and any other relevant information of the previous year's campaign.

POPPY TRUST FUNDS AND THE PUBLIC

607. As has been stressed throughout this manual, the money collected during the annual Poppy and Remembrance Campaign does not belong to the Legion, but the Legion is responsible for these funds. The funds have been contributed by the Canadian public to honour the memory of those who paid the supreme sacrifice as a tangible means to assist with fostering the Tradition of Remembrance, and to permit the Legion to assist the persons and activities that have been defined as being eligible to receive these funds. In short, the funds are Public Funds and the Legion (branches and Commands) is charged with the trust of overseeing their disbursement in an appropriate and straightforward manner.

608. Bearing in mind the discussion above, the funds that have been donated are to be spent; they are not to be put away for a "rainy day" as people cannot be helped if the money is not made available - there is no place for the thrifty Poppy and Remembrance Chairman.

RECORD KEEPING

609. Generally, the public does not understand what Poppy Trust Funds are used for and the following must be borne in mind by all persons involved in the administration and reporting of Poppy Trust Funds:
- a. as Poppy Trust Funds are public funds, the public has a right to know what they are used for;
 - b. Legionnaires, in addition to being members of the branch, are also members of the public and they have as much right to know what Poppy Trust Funds are used for as any citizen;
 - c. the funds must be kept in separate trust accounts;
 - d. the public must be informed, at least annually, of the results of the campaign and the disbursements emanating from the previous year's campaign;
 - e. from time to time, misinformation concerning Poppy Trust Funds circulate and it is the responsibility of the Poppy and Remembrance Chairman to set the record straight; and
 - f. at the conclusion of the campaign, internal comprehensive reports must be prepared that detail the monetary success of the campaign, what was done, by which group and where improvements can be made. The purpose of these reports is twofold - they provide a permanent record of the activity that can be reviewed and are invaluable to the group that will take on next year's campaign.

POPPY AND REMEMBRANCE FINANCIAL REPORTS

610. There is a history of a significant level of indifference at some branches as to the need and usefulness of submitting financial returns on Poppy and Remembrance activity. Yes, administrative

matters can be a burden, but it is of the utmost importance that the information required be submitted for the following reasons:

- a. it is through the analysis of the returns that the success of the campaign can be measured;
 - b. they highlight strengths and weaknesses and assist Provincial Command Poppy and Remembrance Committees and Dominion Command to plan campaigns;
 - c. in some provinces, public contribution acts make it mandatory to submit a return; and
 - d. above all, the returns serve to maintain and enhance our credibility; if branches do not submit complete and accurate Poppy returns, it is impossible for Provincial Commands to provide accurate information to the public and this situation becomes even more acute at the Dominion level.
611. The General By-Laws are precise on this subject as Section 1206. c. states [each command shall] "establish rules to ensure that poppy fund campaign returns are made to it with reasonable promptness by districts, zones, branches and groups of branches in that Command". **In short, the returns are mandatory.**

PROVINCIAL COMMANDS

612. Provincial Commands are required to submit the following returns:
- a. an annual audited statement of the Command Poppy Trust Account for the previous fiscal year. **The return is due at Dominion Command by 31 December each year.** Section 1206 of the General By-Laws refers; and
 - b. the status of the Poppy Campaign conducted within the Command by 1 March of the year following the campaign. For example, the report on the 2007 campaign is to be provided to Dominion Command by 1 March 2008.

BRANCH STATUS REPORT - POPPY TRUST FUND

613. The Poppy Trust Fund Status Report used at the branch level has been revised for simplicity and a sample is included at the end of this manual.

614. The Poppy fiscal year covers the period 1 October and ends 30 September of the following year and the report includes the most recent Poppy Campaign and the disbursements made up until the following September.

For example, let us assume that the report is being completed for the period 1 October 2006 to 30 September 2007. The funds to be reported are the balance of the Poppy Trust Fund as of 1 October 2006, the money collected during the November 2006 Poppy Campaign and the funds disbursed up to and including 30 September 2007.

615. The form is to be completed in the following manner:
- a. **Title Line** - The name of the branch and Command are self-explanatory. The date of completion is the actual date the form is completed;
 - b. **Poppy Trust Fund Statement** - The year used with these dates is the current Poppy year. For example, if this report is being prepared 20 October 2007, then the Poppy year commenced 1 October 2006 and ended 30 September 2007;
 - c. **Due Date** - The completed form is due at your Provincial Command office by 31 October of the reporting year. The sample report being used throughout this manual is a Poppy year that commenced 1 October 2006 and ended 30 September 2007. Therefore, in this example, the Poppy Trust Fund Status Report is due at the Provincial Command office not later than 31 October 2007;
 - d. **Opening Balance** -
 - i. **A** - The amount of money to be shown here is the balance in the Poppy Trust Fund as of 1 October of the current Poppy year. The amount is obtained by consulting the Closing Balance as of 30 September of the previous Poppy year. Although there is only a difference of one day, it must be realized that a new Poppy year is commencing 1 October and the old year ended, 30 September;
 - e. **Activity** -
 - i. **B - Income from campaign and all other sources** - The total amount of money received from all sources - Poppy

Campaign, other donations, gifts, etc, is to be shown in this box;

ii. **C - Sub Total - $A + B = C$** - Box A and Box B are added together to obtain this sum;

iii. **D - Campaign Expenses -**

1 - Poppies and Wreaths - Enter the amount of money paid to your Provincial Command office for this material;

2 - Promotional Material - Enter the amount of money paid to your Provincial Command office for this material;

3 - Other Local Expenses - Enter the cost of administering the campaign locally and attach a breakdown of expenses. Guidance concerning expenses that are considered reasonable and appropriate can be found at Chapter 4 of this manual;

4 - Sub Total - $D1 + D2 + D3 = D4$ - Enter the sum of D1, D2 and D3 in Box D4 to obtain the amount of the subtotal;

iv. **E - Disbursements -**

1 - Grants to ex-service persons and dependants - Enter the amount of funds distributed for this purpose in accordance with Section 1104 of the General By-Laws;

2 - Bursaries - Enter the amount of funds distributed for this purpose in accordance with Section 1104 .b.iv. of the General By-Laws;

3 - Donations - Sections 1105 - 1111 (inclusive), The General By-Laws - Donations to be entered here are the "special use" expenditures as authorized in Sections 1105 - 1111 (inclusive) of the General By-Laws. A list of donations is to be attached;

4 - Provincial Assessment - Enter the Provincial Assessment;

5 - Sub Total - $E1 + E2 + E3 + E4 = E5$ - Enter the sum of E1, E2, E3 and E4 in Box E5 to obtain the amount of the subtotal;

- v. **F - Total Expenses and Disbursements - D4 + E5** - Enter the sum of D4 + E5 to obtain the total F.
- f. **Closing Balance** -
 - i. **G - Balance in Branch Poppy Trust Fund as of 30 September - C - F = G** - This amount is obtained by subtracting the amount in Box F from the amount in Box C. The amount in Box G becomes the Opening Balance for the new Poppy year which commences 1 October - the next day; and
 - g. **Certification** - The Poppy and Remembrance Chairman and the Branch President sign off on the form certifying that it is correct.

FORMS

- 1. BRANCH STATUS REPORT - POPPY TRUST FUND**
- 2. NEW ATTACHMENT FOR STATUS REPORT SECTION "D - 6"**
- 3. NEW ATTACHMENTS FOR STATUS REPORT SECTION "E - 3"**
- 4. LCBO, BREWERS RETAIL, HOME HARDWARE REPORT - 2020**
- 5. SPECIAL USE OF POPPY FUNDS**

NOTES:

- 1. Branch status report is due to Zone Poppy Chairman by 31 Oct annually**
- 2. LCBO etc report due to Zone Poppy Chair by 30 Nov (or as soon as possible after the counting is done) annually**



THE ROYAL CANADIAN LEGION | LA LÉGIION ROYALE CANADIENNE
 BRANCH STATUS REPORT | RAPPORT DE STATUT DE FILIALE
 POPPY TRUST FUND | FONDS EN FIDÉICOMMIS DU COQUELICOT



Please print / Veuillez imprimer (lettres moulées)

FOR THE YEAR / POUR L'ANNÉE DE 1 OCT. - 30 SEPT.	BRANCH / FILIALE	COMMAND / DIRECTION	COMPLETED / DATE DE L'EXÉCUTION DAY/JOUR MO. YEAR/ANNÉE
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OPENING BALANCE / SOLDE D'OUVERTURE

A BALANCE IN BRANCH POPPY TRUST FUNDS AS OF 1 OCT. / SOLDE DANS LES FONDS EN FIDÉICOMMIS DU COQUELICOT EN DATE DU 1 OCT.	YEAR / ANNÉE	(A)
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B INCOME FROM CAMPAIGN AND ALL OTHER SOURCES / REVENUS DE LA CAMPAGNE ET AUTRES SOURCES	(B)
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C SUB TOTAL / TOTAL PARTIEL	A + B = C	(C)
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D CAMPAIGN EXPENSES / DÉPENSES DE LA CAMPAGNE

1. POPPIES AND WREATHS / COQUELICOTS ET COURONNES	(D1)
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2. PROMOTIONAL MATERIAL / MATÉRIEL PUBLICITAIRE	(D2)
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3. YOUTH EDUCATION PROGRAM / PROGRAMME D'ÉDUCATION DE JEUNES	(D3)
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4. STAMPS / TIMBRES	(D4)
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5. ADVERTISING IN LOCAL PAPER / ANNONCES DANS JOURNAL LOCAL	(D5)
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6. OTHER LOCAL EXPENSES (Attach breakdown of local expenses) As authorized by Article XI of the General By-Laws and Article 401 of the Poppy Manual AUTRES DÉPENSES LOCALES (Joindre analyse des dépenses locales) Telles qu'autorisées à l'Article XI des Statuts généraux et l'Article 401 du Manuel du Coquelicot	(D6)
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7. SUB TOTAL / TOTAL PARTIEL	D1 + D2 + D3 + D4 + D5 + D6 = D7	(D7)
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E DISBURSEMENTS / DÉBOURSEMENTS

1. GRANTS TO EX-SERVICE PERSONS / DEPENDANTS OCTROIS AUX ANCIENS MILITAIRES & PERSONNES À LEUR CHARGE	(E1)
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2. BURSARIES / BOURSES	(E2)
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3. DONATIONS (Attach list of donations)—As authorized by Article XI of the General By-Laws DONS (Joindre liste de dons)—Tels qu'autorisés à l'Article XI des Statuts généraux	(E3)
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4. PROVINCIAL ASSESSMENT / ÉVALUATION PROVINCIALE	(E4)
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5. SUB TOTAL / TOTAL PARTIEL	E1 + E2 + E3 + E4 = E5	(E5)
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F TOTAL EXPENSES & DISBURSEMENTS / TOTAL DES DÉPENSES ET DÉBOURSEMENTS	D7 + E5 = F	(F)
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CLOSING BALANCE / SOLDE DE CLÔTURE

G BALANCE IN BRANCH POPPY TRUST FUNDS AS OF 30 SEPT. / SOLDE DANS LES FONDS EN FIDÉICOMMIS DU COQUELICOT DE LA FILIALE EN DATE DU 1 OCT.	YEAR / ANNÉE	C - F = G	(G)
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The undersigned certify that the above statement of income, expenses and disbursements of Poppy Trust Funds is correct.
 Les soussignés certifient que le relevé ci-dessus des revenus, dépenses et déboursements des fonds en fidéicommiss du coquelicot est correct.

POPPY CHAIRMAN
PRÉSIDENT DU COQUELICOT

BRANCH PRESIDENT
PRÉSIDENT DE LA FILIALE

JUNE / JUIN 2009 200837

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ROYAL CANADIAN LEGION
ONTARIO COMMAND

Application for Special Use of Poppy Funds per Sections 1105 –1113

PART A (please type or print)

Branch Name:

Branch No:

Date:

Complete Address of Branch:

Branch Telephone No.

Branch Fax No:

Contact Name:

Contact Home Phone:

PART B

Application for use of funds under the following: (Check (✓) only one of the following (*) sections)

1105 Housing Accommodation or Care Facilities (Choose all which apply)

Purchase

Construction

Reconstruction

Maintenance

Renewal

Repair

Furnishing

Refurnishing

1106(a) (Choose one of the following)

Community Medical Appliance

Medical Training

Medical Research

1106(b) (Choose one of the following)

Drop in Centres for the Elderly

Meals on Wheels

1106(c) Relief of Disasters declared by the Federal or Provincial Government

1106(d) Transportation/Related Services

1106(e) Installation/Maintenance/Repair of Personal Lifting Devices at the branch

1107 Ex-service Personnel of Commonwealth or Allied Countries and their Dependents

1108 Restoration/Repair of Monuments and Cenotaph

* **1109** Support of Cadet Units (if branch sponsors more than one unit, the total 10% would be divided)

* **1110** Annual Veterans Dinner (please include the number of veterans only who are attending and date of dinner. Cost should be the lesser of the actual cost of the dinner or maximum of \$15.00 per plate)

* **1113** The installation of an access ramp to the branch entrance and by installing or retrofitting the branch's main entrance with a handicap door operator

Storage Costs (please include the square footage of storage area)

PART C - To speed the process of Command approval, please supply the following information:

Poppy Account Balance as of September 30, last \$ _____00

Current Poppy Account Balance: \$ _____00

Amount Requested: \$ _____00 Projected Cost \$ _____00

Name(s) of Intended Recipient(s): _____

Description of how funds will be used or item being donated: _____

Date of General Meeting at which this expenditure has been approved: _____

Motion Moved by: _____ Seconded by: _____

Signed _____ Signed: _____
Poppy Chairman / Joint Fund Treasurer Branch President / Joint Fund Administrator

COMMAND APPROVAL GIVEN: **Yes** By: _____ Date: _____

No More information is required, please complete highlighted areas and return to Command.

Other reasons for non-approval of this request:

If you have questions or comments, please call Ontario Command at 905-841-7999.

Updated June 2009