



***ROYAL CANADIAN AIR FORCE
ASSOCIATION TRUST***

Booklet 109

6th Edition

April 2026

Royal Canadian Air Force Association Trust

Nationally registered to raise and disburse funds in support of charitable programs

FOREWORD

This booklet is issued with the authority of the RCAF Association, in concert with the RCAF Association Trust Board of Trustees.

This booklet serves as a guide to assist donation solicitors, as well as donors in ensuring the successful administration of a charitable donation.

This edition replaces all previous editions.

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GENERAL INFORMATION

- (1) The name of the organization shall be “**The Royal Canadian Air Force Association Trust Fund**”, hereinafter referred to as “**The Trust**”;
- (2) The Fund was established in 1975 under the authority of RCAF Association By-Law 7(g)(iii) after endorsement, as a Silver Anniversary project at the 1973 Annual General Meeting of the Association (NEC 52-13);
- (3) The Trust is a subsidiary of the RCAF Association of Canada, created in accordance with the Trust Agreement, included at Annex A, and is responsible for raising and distributing donations for the benefit of informative, educational, charitable and heritage programs the aims of which are to educate new generations of Canadians about the importance and historical accomplishments of their country’s air force.
- (4) **The Trust** is a registered charitable organization, subject to Canada Revenue Agency legislation, as well as relevant legislation promulgated in the province of Ontario.

1.02 TRUST COVERAGE

The Trust may accept donations and distribute grants:

- (1) To support, assist, promote, and further the training and education of young persons, particularly Air Cadets; and
- (2) To support, assist, promote and further the education of all Canadians in matters relating to aviation and aviation history, particularly as it pertains to Canada’s Air Force, past and present; and
- (3) To support other like-minded charitable agencies and organizations.

1.03 METHOD OF OPERATION

- (1) Donations may only be accepted and disbursed if the recipient organization is itself a charitable organization or the recipient organization agrees to accept the terms of a co-operative partnership agreement governing the receipt and disbursement of donations by and through **The Trust** for the benefit of the recipient organization;

- (2) The Trust Agreement is the binding document and that subject to any interpretation of any Booklet language, the Trust agreement shall be the guiding document.
- (3) **The Trust** may accept and accumulate donations where the end use has not been assigned; however, a donor may designate a donation to a designated recipient, either nationally or at a specific location, for the benefit of programs covered by the Trust and consistent with its mandate.
- (4) The Trust may accept bequests made in wills for the benefit of programs covered by the Trust.
- (5) Official receipts for tax purposes are issued for all donations of \$25.00 and more, in keeping with guidance issued by the Canada Revenue Agency.

1.04 APPROVAL OF DISBURSEMENTS FROM THE TRUST

- (1) In keeping with the incumbents' responsibilities as an officer of the Board of Trustees, the Trust Chairperson is the designated approving authority, for the disbursement of designated donations. The Trust Treasurer, may distribute funds in accordance with direction received from Chairperson, issue tax receipts and inform the Secretary and the Chair of **The Trust** following the completion of each and every transaction.
- (2) Disbursement of funds accumulated from non-designated donations is determined by the Trustees and approved at regularly constituted Trust meetings.

1.05 USE OF THE TRUST

- (1) **National Headquarters Level**
 - (a) The Trust provides an excellent opportunity and conduit for National Headquarters fund raising and educational and charitable programs, consistent with the Trust's objectives.

(2) **Association Wings**

- (a) The Trust also provides an excellent opportunity and conduit for Wing fund raising and charitable programs, particularly if the Wing is itself not a registered charitable organization.
- (b) Any Royal Canadian Air Force Association Wing (or individual member) that utilizes the RCAF Association Trust, gains recognition within the Air Force community and benefits from an enhanced public image, as the contribution/donation is published in three consecutive annual reports of the Trust. (The reports of the Trust are distributed to all national and group executives and Wings of the association, and to certain specific government and Non-Governmental Organizations).
- (c) A local solicitation may be carried out for the purpose of obtaining donations for Wing charitable purposes. The donor is allowed to designate the donation to a specific organization or activity. With regards to accepted designated donations, the Trust will disburse designated donations to the assignee, attributing the donation to the donor. Charitable tax receipts will be issued to the donor. Examples of such use are:
 - i. A local business wishes to contribute to the annual maintenance of a memorial aircraft established by XXX Wing. The business can make a cheque out to the Trust and assign it "For use in maintaining the memorial aircraft at XXX Wing".
 - ii. A Wing or individual wishes to provide financial support for an Air Cadet Squadron. The assignment would be "For use at XXX Air Cadet Squadron through the auspices of XXX Wing of the RCAF Association of Canada".
 - iii. A local manufacturer wants to be identified with a Wing Christmas Basket for the Needy program. The payment would be made out to the Trust and the assignment could be "Toward the Christmas Basket for the Needy Program at XXX Wing".
 - iv. A Wing member wishes to create or add to the aviation collection at the local library. The payment would be made out to the Trust with the assignment "To establish an aviation book collection at the Town Library, City, etc. under the auspices of XXX Wing, Royal Canada Air Force Association of Canada".

- (d) Association members and friends of the RCAF Association of Canada should be encouraged to make bequests in their Wills to **The Trust**.
 - (e) A Wing receiving the proceeds of a designated donation will be required to account for the disbursement of the funds for both audit and tax purposes, via the Co-operative Partnership Agreement prepared by the Secretary.
 - (f) The Trustees will disburse non-designated donations in keeping with motions made at meetings of the Board of Trustees.
- (3) The Trust reserves the right not to accept any donation where the designation could be construed to be contrary to or inconsistent with the purposes and mandate outlined in the Trust Agreement at Annex A.

1.06 ADMINISTRATION

- (1) The RCAF Association Trust Fund Board of Trustees maintains overall responsibility for the Trust;
- (2) A portion of all donations made to the RCAF Association Trust Fund, not to exceed 10 percent or \$500, whichever is the lesser, shall be retained to help defray administrative costs, to include appropriate, actual and reasonable expenses incurred in the management of **The Trust**, and its projects, as well as financial management expenses to include the annual audit and preparation of annual reports for the Trustees;
- (3) Day-to-day administration of the RCAF Association Trust Fund is undertaken by the Chairperson and is supported by:
 - (a) The Trustees;
 - (b) The Trust Secretary, and
 - (c) The Trust Treasurer.

1.07 REIMBURSEMENT OF REASONABLE EXPENSES

- (1) Reasonable administrative expenses incurred by the Chair, the Trustees, the Secretary and the Treasurer, as identified and approved in advance by the Chair and the Secretary are allowed;
- (2) Administrative expenses incurred by any of the Trustees, Trust officials, directors, officers or their delegates, must be approved by the Chair in consultation with the Secretary or the Treasurer prior to the member incurring any and all expenses;

1.08 RELATIONSHIP WITH THE ASSOCIATION'S SPONSORSHIP PROGRAM

- (1) The RCAF Association of Canada conducts a sponsorship program, with funds being allocated towards approve Association events and activities, as outlined within their sponsorship program.
- (2) **The Trust** conducts its own fundraising activities, in cooperation with the RCAF Association of Canada, but separate from the Association's sponsorship program.

1.09 BUDGETING AND APPROVAL PROCESS

- (1) Terms and Conditions for accepting and disbursing donations must have Admin Costs of 10% included.
- (2) Annual Budgeting and approval for Trust Expenses.
- (3) Semi-annual reporting to the Trustees will include budgeting proforma statements including an explanation for all differences between budgeted and spent/received.
- (4) For significant or potentially complex donations, the donor will be invited to a regular Board Meeting to discuss/explain their plans.
- (5) Approvals are by majority vote of Trustees at a regular meeting of the Board of Trustees.

ANNEX A

TRUST AGREEMENT

THIS AGREEMENT, made the 28th day of July 1975 BETWEEN:

ROYAL CANADIAN AIR FORCE ASSOCIATION
HEREIN called the Settlor, OF THE FIRST PART -

AND:

W.A. GRYBA AND E.L. SAYLE both of the City of Ottawa, in the Judicial District of Ottawa-Carleton, and W.J.HUNT, of the Town of Smiths Falls, in the County of Lanark, HEREINAFTER called the Trustees which expression shall where the context permit the Trustees for the time being of the Trust hereby created, OF THE SECOND PART –

WHEREAS: The settler is desirous of creating the trust hereinafter contained, and with that object in view has paid to the trustees the sum of ONE DOLLAR.

NOW THEREFORE THIS AGREEMENT WITNESSES:

- (1) The Trust, hereby created, shall be known as the Royal Canadian Air Force Association Trust.
- (2) The settler may, at any time during the term of this trust, appoint another person or corporation to act as trustee in addition to or in substitution for the existing trustee or trustees, provided that no such appointment shall take effect until the existing trustees shall have provided a proper accounting of the assets in the trust from the time of their designation as trustees until the date of such new appointment.

- (3) In this agreement:
- a. "Trust Fund" means and includes all monies, investments or other property as may during the continuance of the trust hereby created become vested in the trustees by the settler or any other person, and the monies, investments or other property for the time being representing the same; and
 - b. "Person" includes a corporation.
- (4) The Trustees shall hold the trust fund and the income therefrom upon the following trusts:
- a. To support, assist, promote and further the training and education of all young persons who wish to become members of the Air Cadets at the National, Group and Wing levels of the Air Force Association of Canada;
 - b. To support, assist, promote and further the education of all Canadians in matters relating to aviation and aviation history; and
 - c. To provide relief from poverty from needy RCAF Veterans and their families.
- (5)
- a. The Trustees shall have a complete and unfettered discretion to choose among the above objects, and may apply the trust fund to one or any of the above objects to the exclusion of the other or others, or in such proportions as they may deem advisable.
 - b. Notwithstanding paragraph (5) a, if any part of the trust fund has been designated by the donor of same for one or more only of the above objects, the Trustees shall apply such part of the trust fund for the designated objectives only. SEE 1.09
 - c. The Trustees shall not accept any donations so designated or conditioned that they cannot be applied in pursuance to the objects of this trust.
- (6) Notwithstanding anything to the contrary herein expressed, the Trustees shall expend trust funds for charitable purposes only.
- (7) The Trustees covenant that all monies received by them, and forming part of the trust fund, will be expended only for the purposes outlined herein.
- (8) In the event that this trust is dissolved or wound-up, all remaining assets after payment of liabilities, shall be distributed to one or more

recognized charitable organizations in Canada, to be selected by the Trustees.

- (9) The trustees shall not cause the trust to carry on a business of any nature and kind whatsoever.
- (10) The Trustees shall receive no remuneration for acting in their capacity as Trustees.

IN WITNESS WHEREOF THE parties have hereto set their hands and seals

SIGNED, SEALED AND DELIVERED TO THE ROYAL CANADIAN AIR FORCE ASSOCIATION OF CANADA in the presence of,

Original Signed by

W.A. Gryba
National
President
Chairman

Original Signed by

E.L. Sayle

RCAF Association Trust – Donation Information

Donor's Name: _____
Address for Receipt: _____
Province, Postal Code: _____
Phone: _____ Email: _____

Amount of Donation: \$_____ - cheque attached or pending e-transfer

To which project would you like this donation Designated? General Fund
 Support of Air Cadets
Please circle one of the following Honours, Awards, Bursaries
NEW PROJECT Scholarships
EXISTING PROJECT Airforce Magazine
 Other _____

If Other, please describe in detail the purpose of the donation and who is to benefit.

The Trustees reserve the right to decline a donation if it is not in accordance with the Aims and Objectives of The Trust as outlined in Booklet 109 and/or not in accordance with current CRA Legislation, Regulations or Practices.

Donation accepted this ___ day of _____, 20____.

By: _____

Donation declined this ___ day of _____, 20____.

Reason for decline: _____

Donor informed by _____ on the ___ day of _____, 20____.

RCAF Association Trust Fund – Grant Application

Applicant: _____

Contact person: _____

Address: _____

Email: _____ Phone: _____

Project/Event: _____

Purpose of the Project/Event: _____

Who will be the beneficiaries of this Project/Event? _____

How does the project/event support the Aims and Objectives of **The Trust** as outlined in Booklet 109 and match the CRA definitions of charitable giving?

Date(s): _____ Location: _____

Budget:

Item	Projected Cost	Signature of Applicant/Contact person:
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_____	_____	_____
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_____	_____	_____
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_____	_____	_____
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_____	_____	_____
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TOTAL COST _____ Designated Funds _____ Non-designated Funds _____

Reserved for use by **The Trust**.

Approved: _____ Not approved: _____

Reasons: _____

Receipts required for Payment? YES / NO

Date approved by Trustees: _____

Signed by Chair: _____

RCAFA Trust Fund Project/Event Completion Report

Project/Event: _____

Applicant: _____

Date Completed: _____

Purpose of the Project/Event: _____

Was the purpose fully achieved? If not, please explain. _____

Grant approved by **The Trust**: \$ _____

Actual Expenses Paid: \$ _____

Copies of all Paid Receipts must be attached to this Report and submitted before payment of the Grant is made by **The Trust**.

If the Expenses Paid are less than the Approved Grant, only the lesser amount will be paid.

I _____ hereby certify that this is a true, complete, and accurate total of Funds expended.

Signed by the Applicant on this ___ day of _____, 202__.

Signature of the Applicant: _____

Approved for payment of \$ _____

Date: _____ By: _____

Date Paid: _____ Payment Reference Number: _____

ANNEX E – TRUST GRANT CONFIRMATION LETTER



Date:

To: (Enter the name of the Recipient, with their mailing address receiving funds from the RCAFA Trust Fund)

Cc (or Bcc): Contributor (Bcc if requested to be anonymous, and/or funds for or to establish a Designated Project are not denied)

Subject: **RCAFA Trust Fund Letter of Acknowledgement / Contribution Agreement**

References:

- a. RCAFA Booklet #109 (Trust Fund) Guide
- b. CRA Not-for-Profit Corporation Regulations (SOR / 2011-223)
- c. CRA Charities Directorate Guidance
- d. Canada Not-for-Profit Corporations Act

The Royal Canadian Air Force Association (RCAFA) Trust Fund Committee (Committee) acknowledges receipt of funds for a Designated Project or request for non-designated funds, hereinafter referred collectively as the Project.

Furthermore, the Committee is pleased to advise **insert the name of the entity requesting and/or receiving the funds from the RCAFA Trust Fund** (Recipient) that the Project has been reviewed and subsequently approved in the amount of:

\$ _____,

for the purpose / project of: _____.

Pursuant to the references cited above, by accepting these charitable funds from the RCAFA Trust Fund, the Recipient agrees to the following terms and conditions:

- a. The Recipient acknowledges that the Committee, in deciding to provide participant funding, has relied on the truthfulness and completeness of the information provided by the Recipient, its representatives and its agents.
- b. Accepting these charitable funds establishes a promise to use said funds for the sole purpose as outlined in the Recipient's request for charitable funds from the Committee. The Committee shall, subject to the maximum contribution amount established in the Agreement:
 - i. Release funds (payment) to the Recipient within forty-five (45) business days, upon receipt by the Committee of proof of expense(s), including a financial report (as per Sample Appendix A), including sufficient supporting documentation for proof of funds expended.
 - ii. The Committee, with donor agreement, may redirect a new donation to an existing Project or to non-designated funds should the donor requested Project be deemed

ineligible. If the donor funds may not be redirected, funds will be returned / reimbursed to the Contributor within forty-five (45) business days.

- c. The Committee may, upon giving the Recipient written notice of thirty (30) days, reduce or terminate participant funding in response to the unforeseen termination of the Recipient's Project. The requesting Recipient is solely responsible for any expenses or obligations incurred or arising from a Project. Subject to the terms and conditions of the Agreement, in the event that the Project is cancelled and/or the funding is terminated, the obligations of the Committee shall cease at the end of the thirty (30) day notice period.
- d. The Recipient, whether individual or entity, certifies that the Recipient derives no personal direct or indirect benefit from the Agreement. The Recipient is financially responsible for all obligations arising from the named Project. Any termination or failure of the named Project to meet its intended purpose as approved and agreed upon according to the Agreement with the RCAF Trust Fund and the Committee is the sole responsibility of the Recipient. The Recipient acknowledges that failure to meet the named Project purpose may result in being denied reimbursement of Recipient expensed funds.
- e. Should the Recipient not meet their obligations as laid out in the Agreement without first notifying the Committee and negotiating a modified Agreement, the Recipient will not receive any remaining funds designated for the Project.
- f. The RCAFA Trust Fund is administered in accordance with applicable Canada Revenue Agency (CRA) requirements for registered charities under the Income Tax Act (Canada), and is guided by generally accepted Canadian charitable governance best practices.
- g. Recipients are responsible for maintaining Project documentation, including but not limited to Project invoices and receipts, in accordance with the Agreement and Rules and Regulations as may be published or amended by Canada Revenue Agency (CRA). Proof of receipts shall be provided by the Recipient upon request of the Committee anytime during the CRA published document retention period.
- h. The Recipient shall defend, indemnify and save harmless the Royal Canadian Air Force Association, RCAF Board of Directors, Royal Canadian Air Force Trust Fund, RCAFA Trust Fund Committee, The Royal Canadian Air Force, Department of National Defence, and His Majesty in Right of Canada and their representatives from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings by whomever made, brought or prosecuted and in any manner based upon, arising out of, related to, occasioned by or attributable to the activities of the Recipient, his servants, agents, and subcontractors. The Recipient's liability to indemnify or reimburse the RCAFA Trust Fund under the Agreement shall not affect or prejudice the RCAFA Trust Fund from exercising any other rights under the law.
- i. The Agreement will automatically terminate five (5) years from the signed Agreement date, unless the Committee approves extending the Agreement upon request of the Recipient for an additional timeframe, not to exceed another five (5) year period. If the Agreement is terminated with or without cause, or the Project has no activity prior to Agreement expiry, or the Recipient ceases to exist, the Committee may reallocate remaining Project funds according to RCAFA Trust Fund By-Laws.

On behalf of the RCAF Association and the Committee, congratulations on your initiative and charitable endeavours in this regard. We wish you the best of luck in pursuit of your objectives and look forward to receiving your report, upon completion of your Project.

Sign and Date:

Ian Whiting
RCAFA Trust Fund Committee Chairman

(Insert name and title of Recipient)
Recipient

FOR DONATIONS TO THE TRUST, A COMPLETED DONATION FORM MUST ACCOMPANY PAYMENT. IF THERE IS INSUFFICIENT ROOM ON THE DONATION FORM, PLEASE ATTACH ANOTHER PAGE AS NEEDED.

GRANT APPLICATIONS MUST BE COMPLETED IN ORDER TO REQUEST TRUSTEE APPROVAL. IF MORE EXPLANATIONS ARE NEEDED, PLEASE ATTACH ANOTHER PAGE AS NEEDED.

A COMPLETION REPORT MUST BE SUBMITTED TO THE TRUST SECRETARY WITHIN 30 DAYS OF THE PROJECT/EVENT BEING COMPLETED, ALONG WITH COPIES OF PAID RECEIPTS.