2014 Power Smart Manitoba Winter Games Sport Legacy Fund

Purpose of fund

- (1) The Foundation shall disburse the net income generated by the Gift for the purpose of the promotion and enhancement of sport leadership and/or sport development in Winkler and RM of Stanley without restricting the generality of the foregoing, for the following:
 - (a) the sports that are sanctioned by a Provincial Sports Organization recognized by Sport Manitoba;
 - (b) the exclusive support of sport programs which are sanctioned by a Provincial Sports Organization recognized by Sport Manitoba with access and participation being features of the programs;
 - (c) sport programs which are sanctioned by a Provincial Sports Organization recognized by Sport Manitoba benefit youth up to and including age 21;
 - (d) the provision of financial assistance to organizations or groups who are sanctioned by a Provincial Sport Organization recognized by Sport Manitoba to introduce or expand sport by establishing a team, sport club or league in Winkler and RM of Stanley;
 - (e) the provision of financial assistance to volunteer coaches who are: coaching in a sanctioned provincial championship; coaching in a Provincial Team Program; attending recognized National Coaches Certification Clinics (Theory or Technical); participating in the Coaching Manitoba regional seminar series; or to volunteer officials attending recognized Officials Certification Clinics;
 - (f) the provision of financial assistance as a special initiative to organizations or groups who are working with a Provincial Sport Organization recognized by Sport Manitoba for a project, event or activity that would assist in the development of community based sport;
 - (g) the provision of financial assistance to the community of Winkler and RM of Stanley and schools within the Garden Valley School Division with the bidding for and/or the hosting of sanctioned regional, provincial, national or international amateur sporting events recognized by Sport Manitoba;
 - (h) the provision of financial assistance to the community Winkler and RM of Stanley and schools within the Garden Valley School Division who are working with a Provincial Sport Organization recognized by Sport Manitoba in hosting community/regional sport skill development clinics/camps for youth athletes;
 - (i) the provision of financial assistance to the community of Winkler and RM of Stanley and schools within the Garden Valley School Division who are working with a Provincial Sport Organization recognized by Sport Manitoba in hosting non-certification clinics for volunteer coaches:

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(j) the provision of financial assistance to a sport organization sanctioned by a Provincial Sports Organization recognized by Sport Manitoba in the community of Winkler and RM of Stanley who wish to purchase non-expendable equipment.

"Non-expendable" equipment provides a long-term/multi-year sport development benefit to the owner organization and is defined as *permanent fixtures*. Examples are: uneven bars, pitching machine, basketball backboards/hoops, volleyball standards/nets, tennis standards/nets, soccer goal posts/nets, landing mats, starting blocks, hurdles, bases, bats, etc. which are an integral part of the sport, the playing field or the sport facility.

"Expendable" equipment is defined as *equipment and supplies* such as tennis balls, road race bibs, badminton shuttles, soccer balls, etc. which are used by individuals/teams during training and competitions.

Uniforms will normally be considered to be expendable equipment, except where establishing a team, sport club or league in Winkler and RM of Stanley as described in paragraph 7. (1)(d).

- (2) The net income generated by the Gift is not to be used for capital purposes such as construction and/or renovation projects. The purchase of non-expendable equipment, as per paragraph 7 (1)(j) above, is not considered to be a capital purpose.
- (3) The Foundation will only provide financial assistance to those organizations that can under the *Income Tax Act* issue official tax receipts for the gifts that individuals or corporations make to them. These organizations include registered charities, registered Canadian amateur athletic associations, municipalities in Canada and the federal government, a provincial government, or their agents.