

EVENTS GUIDELINES AND PROCEDURES

For Brick House Plantation Trust & Brick House Ruins Preservation 501(c) (3)

For clarification Sections 1-3 apply to anyone who wishes to host an event on Brick House. Sections 4-12 apply only to those who will be sponsoring fundraising activities.

Terms: The Board of Trustees for Brick House Plantation will be known as (The Board).
Brick House Ruins Preservation, Inc. will be referred to as the (Ruins, Inc.).
Any person, group or organization holding an event will be known as the (Host).

Section 1: Event Guidelines

Section 2: Type of Event, Approval, Cancellation & Responsibilities

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Section 1: Guidelines - There are many things to consider as you plan for an event. The Board has established these Guidelines and Procedures as framework to protect you, attendees, donors, sponsors, Hosts, and the Ruins, Inc. from negative liability and tax consequences.

Section 2: Type of Event – For generations Brick House has been the site of many joyous occasions like family gatherings, visits by scout troops, weddings, charitable fundraising events, and historical tours. An Event Application with insurance information and vendor information is required for all types of events except family gatherings. The number of attendees will be determined according to each event and may be limited by The Board. Sections 4 -12 are only required for fundraising events.

Approval of Events - All event requests must receive approval from The Board. The host of any event must submit an Event Application that contains your plan for insurance with carrier information to the Board Secretary. You may reply to our google form or send a completed application as an attachment via email to brickhouse1798@gmail.com. After reviewing your application and making sure it is complete, the secretary will present it to The Board for approval and will contact you to let you know if your request has been approved.

Online Event Application <http://bit.ly/BHPEventApp>

Cancellation/Denial of Events - The Board or the Ruins, Inc. reserves the right to cancel any event where the host or organization is not in compliance with the Brick House Events and Guidelines Procedures. The Board will consider approval of events and any legal fundraising events, but reserves the right to deny approval of any proposed event. Events may be denied, if in its sole discretion, the Board or The Ruins, Inc. determines that the proposed event is not in keeping with their image, values, or for any other reason that they see fit.

Responsibilities of The Board will be:

- Approval of all events held on the property.
- The management of the property.
- Assuring that the Host has the appropriate insurance coverage for the event.
- Providing the name and contact information of an Events Coordinator Contact to work with the Host.

Responsibilities of the Host:

The Host will retain responsibility for all events and matters related to them including:

- Submit a completed Event Application.
- Comply with the Event Guidelines and Procedures.
- Provide information needed for event insurance.
- Acknowledge that any damages incurred as a result of the event will be the responsibility of the Host.
- Comply with applicable local, state and federal laws.
- If necessary, obtain all proper licenses, permits, etc., required by law.
- Ensure that your application contains complete contact information for all vendors.
- Plan for an adequate number of restroom facilities.
(<http://www.servicesanitation.com/portable-restroom-calculator>)
- If required, pay a refundable cleaning deposit of \$500.
- Keep the Events Coordinator informed concerning access and deliveries for your event.

Section 3: Proof of Insurance

Insurance plan and carrier information will be obtained by the Brick House Board Representative but is at the expense of the Host.

Sections 4 - 12 are applicable to Fundraising Events

Section 4: Event Application, Budget and Insurance Information

To receive approval, your completed application, budget, and insurance carrier information should be submitted to the BH Trust Secretary at brickhouse1798@gmail.com. After reviewing your application and making sure it is complete, the secretary will present it to The Board for approval and will contact you to let you know if your event has been approved.

The application and budget provide the Board an opportunity to discuss any questions or concerns early on, clarify your expectations. This will help ensure adequate liability coverage, and reduce the likelihood of unwelcome surprises in the busy months leading up to your event. In addition, plan on allowing 4-6 weeks to obtain insurance coverage. You must provide proof of insurance prior to advertising your event.

As outlined in the Event Guidelines and Procedures, The Board and the BH Ruins, Inc. requires that Hosts are required to submit copies of insurance documents to The Board Secretary prior to advertising your event.

Budget Considerations - As you plan and budget for your event, it is recommended that at least 70 percent of the organization's expenses go toward programmatic work and that no more than 30 percent is spent on administration/fundraising. Fundraising events can be labor intensive and expensive and often produce little in the way of net contribution to the charity. A well-organized, thought out event, garnering as many donated resources as possible can help ensure a larger net contribution. All budgeted items must be approved in advance by BH Ruins, Inc.. Your expense may not be paid if it is not submitted up front.

Types of Fundraising Events - Fundraising events may take one of three forms: (All of which require insurance coverage)

1. Independent fundraising by a 501(c) (3) organization with their own federal I.D. number. With permission from the Board, 501(c) (3) organizations may sponsor fundraising event/solicitations. The organization issues its own acknowledgment letters, and the donors receive a charitable deduction for their gifts, because the sponsoring organization has its own charitable tax-exempt status. The 501(c) (3) organization may handle all aspects of the finance including all income and expense related processes and they may deposit the net proceeds into their fund. The Host 501(c) (3) organization must provide the Board Secretary (brickhouse1798@gmail.com) with information needed to obtain a certificate of insurance naming Brick House Plantation as additionally insured. Events must be in accordance with the Brick House Events and Guidelines Procedures.
2. Independent Fundraising by a non-501(c) (3) groups or Hosts who do not have their own federal I.D. number may be given permission to hold a fundraising event/solicitation. Events must be in accordance with the Brick House Events and Guidelines Procedures. Hosts obtain approval from The Board three months in advance. The Host must submit an Event Application, a budget, information needed to obtain insurance at the time of the request.
3. Fundraising by the Ruins, Inc. - The Brick House Ruins, Inc. may raise funds for the Stabilization Project of Brick House and all events must be in accordance with the Brick House Events and Guidelines Procedures.

All donations, ticket sales and income from Hosts who do not have their own 501(c) (3) must be handled by the Ruins, Inc. whose sole purpose is Preservation and Stabilization of the Brick House Ruins.

Hosts must follow the outlined procedures below:

- Donors make their checks payable to Brick House Ruins.
- Donors will receive charitable contribution substantiation according to IRS guidelines and the contribution receipting policies of the Brick House Ruins, Inc..
- All uses of Brick House Plantation's name in advertising and promotion must be approved in advance.
- All fundraising materials should make clear, where applicable, that funds are being raised for the Preservation and Stabilization of the Brick House Ruins.
- Hosts may be charged additional fees for support and record keeping for such events if necessary.

When fundraisers are on "behalf of the Brick House Ruins, Inc." hosts must ensure that all IRS and State guidelines are followed. The Brick House Ruins 501(c)(3) is responsible to ensure that:

- Donors are entitled to the appropriate tax deduction.
- The Host is protected from unintended tax consequences.
- Brick House Ruins, Inc. is not exposed to penalties for failing to make proper solicitation disclosures.
- The Host and Brick House Ruins, Inc. are protected from unintended risks and potential liabilities.
- The event and its activities are conducted in accordance with all applicable laws and regulations.
- When conducting a fundraising event on behalf of Brick House Ruins, Inc., we appreciate your cooperation in fulfilling the following requirements, which were designed to protect Hosts, donors, sponsors, the Board and the Brick House Ruins, Inc..

Responsibilities of the BH Ruins, Inc. will be:

- Collection of monies including donations of cash or checks, ticket sales
- Payment of pre-approved event expenses, accompanied by original receipt.

- Providing appropriate acknowledgments to Donors, consistent with the Brick House Events Guidelines and Procedures and IRS Guidelines.
- Within one week will send an income report to aid in the Host's Reconciliation Report.

Additional Responsibilities of the Host for Fundraising:

The Host will retain responsibility for all fundraising events and matters related to them including:

- Submit a budget detailing expected income and expenses.
- Acknowledge that any losses and damage incurred as a result of the event will be the responsibility of the Host.
- Supply copies of insurance documents detailing coverage prior to advertising the event.
- Acknowledge that The Board or the BH Ruins, Inc. is not responsible for reconciling your records.
- Within 30 days submit a reconciliation of Revenues and Expenditure report to the BH Ruins, Inc. with copies of all original receipts and expenses.
- Work with the BH Ruins, Inc. to ensure appropriate acknowledgement of donors, consistent with our Fundraising Guidelines and Procedures and IRS Guidelines
- Ensure payment of all event related costs and expenses.

Attendance at Events - The number of attendees will be determined according to each event and may be limited by The Board. Although The Board or the BH Ruins, Inc. cannot provide staff members to attend fundraising we reserve the right for family members access to the property during any event (at no charge). Family members may not attend an event without purchasing a ticket to said event.

Prohibited Activities - The Board or the BH Ruins, Inc. prohibit gambling activities of any kind. Gambling activities are defined as games of chance, such as bingo, raffles, pull-tabs, etc. Due to the extensive licensing, reporting and recordkeeping requirements, The Board or the BH Ruins, Inc. is not licensed to conduct gambling. Therefore, any group holding a fundraising event in the name of Brick House is prohibited from conducting gambling activities.

Legal - Events that raise money for Stabilization are considered by the Internal Revenue Service (IRS) to be events sponsored the BH Ruins, Inc.. Thus, the BH Ruins, Inc. is ultimately responsible and liable for all fundraising events even if they are managed by a committee of volunteers. All proper licenses, permits, etc., required by law must be obtained by the fundraising committee. The Board or the BH Ruins, Inc. reserves the right to terminate a current event or deny future events by the fundraising group for failure to comply with the above policies and procedures. Failure to abide by the requirements for liability insurance and liability for losses will result in cancellation of an event and the denial of future events to the host, group, or person.

Section 5: Publicity, Marketing and Media

Now that your plan is in place, you are ready to start telling the community about your event. All materials should explicitly state that funds are being raised "on behalf of" Brick House Stabilization, not "by" the Host. An example would be ...

"the golf tournament is being held to raise funds on behalf of the Brick House Ruins, Inc., which has the sole purpose of preservation and stabilization of the Brick House Ruins." You should include boilerplate language. The boilerplate consists of 3-4 sentences that capture the essence of about your event and include the Brick House Ruins, Inc. and their Web site address or other contact information.

The boilerplate is as follows:

The EVENT is on behalf of the BH Ruins, Inc. for preservation and restoration of the ruins.

For more information, visit www.brickhouseruins.org.

Publicity, Marketing & Media Coverage: All publicity materials should explicitly state that the funds are being raised on behalf BH Ruins, Inc. for preservation and restoration of the ruins. www.brickhouseruins.org

When printing Brik House Ruins Preservation Inc.'s address:

Brick House Ruins Preservation, Inc.
C/O J. Rutledge Young Jr., 70 Tradd Street, Charleston, SC 29401
PO Box XX, Edisto Island, SC 29738

Invitations - If the fundraising group intends to mail or distribute invitations, solicitations, advertisements, press releases or any other written materials for the event, the text must be in accordance with our guidelines. If the activity confers benefits, such as meals and beverages, entertainment, greens fees for golfing, etc., a fair market value of the benefit(s) must be determined by the fundraising organization or Host. This applies even if the benefits received have been donated. The invitation must include the fair market value of the goods or services to be received by the contributor. In addition, it must be clear to contributors that only the amount over and above the value of goods received may be considered a tax-deductible contribution. The Brick House Ruins, Inc. or the Board will not supply letterhead, envelopes, or other official stationery for correspondence and/or solicitations.

Section 6: Tickets and Tax Requirements

Printing and selling tickets is likely toward the top of your event planning to-do list. Tickets must be sold via the Brick House Ruins website. Planning in advance with the use of appropriate language required by the IRS is essential. This must be available so that the donor has the ability to print and keep it for their records. Appropriate quid pro quo disclosures must be made. Noting this disclosure on the printed ticket is the simplest way to inform the donor regarding what portion of the ticket price qualifies as a tax deductible contribution.

For example, if a donor gives \$100 to attend a dinner event where the donor receives a dinner valued at \$30 and an item valued at \$20, then the tax-deductible amount is \$50. Again, this must be printed on something that the donor can keep as a record, not something they hand to you at the door. Making this disclosure requires that you determine a fair market value for the goods and services you are providing at the event. In this case, the \$30 value for the dinner could be determined from a bid from the caterer. The item was purchased for \$20 at a local shop. To satisfy IRS requirements, you must keep a written record of how you determined these values. Here is a sample ticket with the language you should use.

“Name of event and date” “Name of Fundraising Event” Date and time Location Cost
Ticket Cost: \$100 - \$30 of ticket cost is tax deductible. Please keep this stub for your records.

Section 7: Securing Donated Goods and Services - Often individuals and businesses are willing to contribute goods and services for a community event. To ensure donors have the tax information they need for their gift a completed in-kind contribution receipt is required. The Host must submit copies of all in-kind receipts as a part of the Reconciliation Report. Hosts should also keep a copy for their records.

Some important points to remember:

It is the donor's responsibility to value the item contributed. The person receiving the contributed item **SHOULD NOT** determine the value. If donors have trouble valuing items, encourage them to find comparable items using the Internet or other resources.

Every item must have a value, "priceless" is not acceptable. A value of priceless will not allow the donor to take a tax deduction for the contributed item. Also, if the item is part of a silent auction, the buyer will not be able to take a tax deduction for any amount paid over the value of the item. The donor's copy of the form is for tax reporting purposes and does not replace a personalized note from you.

You may also send the donor a personal thank you note for the contribution, however, such correspondence **SHOULD NOT** contain the value of the item contributed nor any reference to the tax terms "no goods or services were received..."

Section 8: Sponsors

You may also consider asking local businesses to sponsor your event. Many sponsorships are structured as a quid pro quo; a company offers to sponsor your event and you offer them something in return.

For example, a "Platinum sponsor" for a golf tournament may provide \$10,000 in sponsorship and in exchange receive 4 event tickets and 12 rounds of golf over the next year. Again, to ensure donors have the tax information they need for their gift a sponsorship form must be supplied to the donor. The donor must be given one copy of the completed form, the Sponsor must also furnish a copy with the Reconciliation Report and a copy should be retained for your records.

Some important points to remember: It is your responsibility to value, on the form, the items the sponsor will receive in return for their sponsorship. Generally, there is no value for advertising in the event brochure or name placement at the event. The donor's copy of the form is their receipt for tax reporting purposes and does not replace a personalized note from you. You may also send the donor a personal thank you note for their sponsorship.

Section 9: Special Considerations for Silent Auctions

Silent auctions involve significant in-kind contributions, so be sure to read Section 5: In-kind Contributions describing the process for documenting these contributions. Purchasers of silent auction items must receive individual disclosure statements in accordance with the IRS quid pro quo rules if they pay \$75 or more for an item. Regardless of the value of an item, to ensure donors have the tax information they need for their gift and to ensure accuracy a bid sheet must be used. This form qualifies as a disclosure statement when it is given to the purchaser as a receipt for the item. Donors must get copies of forms for each item for their tax records.

Section 10: Payment of Expenses

The Host will be responsible for tracking all expenses and maintain appropriate financial controls and records related to fundraising events. The Host will establish a budget for submission with the event application. How expenses that will be paid must be detailed prior to the event. Regardless of who pays for expenses, invoices and/or original receipts must be provided with the Reconciliation Report for our record keeping. Your budget must contain your expected Expenses, the Vendors you are planning to use and an approximate cost. All Vendors must be provided in advance a W-9.

It is the responsibility of the Host to provide the following:

- Budget with all your expenses listed.
- Provide information on all vendors that will be used.

- Provide W-9 forms to vendors.
- Submit all original invoices and receipts. We will not pay any invoice without proper documentation.

Inevitably, there will be times when you pay cash for odds and ends related to your event. Valid event expenses or authorized reimbursement for event expenses can be reimbursed, provided the proper documentation is maintained and submitted.

Some important points to remember:

Original receipt or invoice must be submitted – copies or other documentation will not suffice for IRS purposes. Submit original receipts and copies of W-9 Forms with the Reconciliation Report. Submit W-9 Forms for all vendors.

Section 11: Submitting Event Revenue

Cash receipts from the event are **NOT** to be used to pay expenses, and then the net cash amount deposited. Checks related to the event must be made payable to Brick House Ruins Preservation. All proceeds, checks and cash, must be sent to Ruins, Inc. along with an accounting of all monies received within one week after the fundraising event.

Tax Requirements and Acknowledgements - The IRS has strict acknowledgement requirements that impact any fundraising. If the steps outlined below are not taken, donors will be denied a tax deduction, the Host might be subject to taxes on the funds they raise, and either Ruins, Inc. or the Host might be subjected to penalty. The IRS requires BHP Stabilization to provide a receipt for contributions exceeding \$75, when goods or services are given in exchange for that donation. The fundraising group will determine the fair market value of the goods or services received by the contributor. As an example: a donor gives \$100 to attend a dinner event where the donor receives a \$40 dinner and a “thank you” gift valued at \$15. The donor’s tax deduction (\$45) is equal to the contribution (\$100) less the value of the goods/services (\$55). Noting on the ticket the tax deductible value of the donation is a typical method for making this disclosure. Similarly, the IRS requires Ruins 501(c)(3) to provide a contemporaneous written acknowledgment of contributions of \$250 or more. The acknowledgment must provide the amount contributed, the date of the contribution, and a description and fair market value of the goods and services provided in exchange for the contribution. If contributions are collected by the fundraising group, a complete listing of all donors and sponsors with addresses, amounts and type of the contributions, and a description and fair market value of all goods or services furnished to the contributor should be forwarded to Ruins 501(c)(3). This information must be submitted no later than one week following the event.

Contributions of goods or services - Contributions of services, while appreciated, are not generally deductible. Contributions of goods (in-kind contributions) may be deductible to the extent allowed by law. The donor must provide the Ruins 501(c)(3) with the appropriate information for receipting purposes. The donor must provide a good faith estimate of the value of the item contributed – the value will not be provided on the acknowledgement, only the description of the item donated.

Quid Pro Quo Payments - When a donor purchases an item at a fundraising event and pays more than \$75, BHP Stabilization is required to provide the donor with a written disclosure. The donor may be entitled to a tax deduction for the difference between the price paid and the value of the item purchased. For dinner ticket - The value of the dinner and the charitable portion **MUST** be disclosed on the portion of the ticket that the donor retains. The BHP will not furnish acknowledgements for dinner tickets.

For silent auction items - The Host should use a silent auction bid form, which provides the donor all the information they will need to comply with IRS acknowledgement rules. No other acknowledgement will be provided by the Ruins 501(c)(3).

For other types of fundraising event purchases – Ruins, Inc. will need the following information to appropriately acknowledge the donor:

1. Value of item(s) purchased. NOTE – a value of “Priceless” will be considered to be the same value as the purchase price – the donor will receive no tax deduction.
2. Description of items(s) purchased
3. Purchase price paid for item(s)
4. Name, address, and telephone number of donor

In all cases, the Host is responsible for determining the fair market value of items sold or received at the event. The Ruins, Inc. will provide appropriate disclosure language for the event and related activities (silent auctions, dinner tickets, etc.). The required disclosure language on these items will serve as the required written disclosure for donor tax purposes. The organization or Host is responsible for ensuring the required quid pro quo disclosures are made on items such as silent auction bid forms and dinner tickets.

Cash Donations - Donors who contribute to the event and receive nothing in return will need a written acknowledgement from the Ruins, Inc. in order to claim a tax deduction for the contribution. Our 501(c)(3) policy is to provide appropriate acknowledgement to the donors, but will require certain detailed information in order to do so.

Specifically, the Host will need to provide us with:

- 1) The donor’s complete name and address.
- 2) The date and amount of the contribution.

Receiving Cash - Per the Fundraising Event Guidelines, all checks must be made payable to Ruins Preservation C/O J. Rutledge Young. Checks and cash along with all supporting documentation (forms, etc.) should be sent to us within two (2) week after of receipt along with your contribution form. The Ruins, Inc. will process receipts for all contributions, where the donor did not receive any goods or services in return, except where noted below. For large fundraisers, we request a contribution form and checks on a weekly basis. It is critical that all proceeds are forwarded to us. Again please be reminded that cash receipts should not be used to pay expenses of the event.

Section 12: Reconciliation Report

As we have previously stated, it is vital that proper records and documentation be kept. Complete records are key to a successful event and protect the non-profit statuses. A complete Reconciliation Report should contain:

- Application - Submitted at the time of the request.
- Insurance Form - Submitted prior to advertising the event.
- Copies of all In-kind Contribution/Donation, Sponsorship, & Silent Auction Bid forms.