FROM HOUSES TO HOMES CANADA
DE MAISONS À FOYERS CANADA LTD.

VOLUNTEER EXPENSES AND CHARITABLE RECEIPTING PACKAGE

This package reflects the Charity's practice that volunteers are responsible for their own expenses and are not entitled to reimbursement from the Charity. Any official charitable donation receipt is issued only where the Charity determines that the applicable Canada Revenue Agency (CRA) requirements have been satisfied.

1. VOLUNTEER EXPENSES AND CHARITABLE RECEIPTING POLICY

Purpose

From Houses to Homes Canada/De Maisons à Foyers Canada Ltd. (the "Charity") relies on volunteers to assist in carrying out its charitable activities, including volunteer programs and home-building activities in Guatemala. This policy establishes how volunteer-paid expenses are documented and reviewed for possible charitable receipting.

Volunteer Responsibility for Expenses

Volunteers are responsible for paying their own travel and other personal expenses associated with participation in the Charity's programs. The Charity does not reimburse volunteers for these expenses. Participation in a program is not conditional upon making a donation to the Charity.

Expenses That May Be Submitted for Review

A volunteer may submit expenses that were voluntarily incurred in connection with authorized charitable activities of the Charity for consideration for charitable receipting. Depending on the circumstances, these may include reasonable airfare or other transportation, accommodation, and other expenses directly connected with carrying out the Charity's charitable activities.

Supporting Documentation

Volunteers must provide receipts, invoices, proof of payment or other supporting documentation acceptable to the Charity. The documentation must allow the Charity to identify the nature, amount and purpose of the expense.

Personal and Vacation Expenses

Personal expenses and expenses attributable to tourism, vacation, recreation, accompanying family members or other private purposes are not eligible for receipting. Where a trip combines charitable activities with personal or vacation activities, the Charity will review the circumstances and determine what amount, if any, may qualify for an official charitable donation receipt.

No Receipt for Services

Volunteer time, labour and services are not eligible for an official charitable donation receipt.

Charity Review and Determination

Submission of an expense does not guarantee that an official charitable donation receipt will be issued. The Charity will review the facts and supporting documentation and determine whether the expense constitutes a gift and whether a receipt may be issued in accordance with the Income Tax Act and applicable CRA requirements. Any advantage or personal benefit received by the volunteer will be considered where required.

Records

The Charity will maintain appropriate records supporting any official charitable donation receipt issued, including the volunteer's supporting documentation and the Charity's determination of the eligible amount.

Policy Approval

Effective Date: NOVEMBER 5 2026

Approved by the Board of Directors on: NOVEMBER 5 2026

2. VOLUNTARY CONTRIBUTION

Any contribution made by a volunteer is entirely voluntary and is separate from any other contribution.

Volunteers are responsible for their own expenses and are not entitled to reimbursement from From Houses to Homes Canada/De Maisons à Foyers Canada Ltd.

A volunteer may submit qualifying expenses voluntarily incurred in connection with authorized charitable activities of From Houses to Homes Canada/De Maisons à Foyers Canada Ltd. for consideration for charitable receipting. Volunteers must provide receipts or other acceptable supporting documentation.

From Houses to Homes Canada/De Maisons à Foyers Canada Ltd. will review the circumstances and determine whether an official charitable donation receipt may be issued, and the eligible amount of any such receipt, in accordance with the Income Tax Act and applicable Canada Revenue Agency (CRA) requirements. Personal, vacation and recreational expenses, and the value of volunteer time, labour or services, are not eligible for charitable receipting.

3. VOLUNTEER EXPENSE SUBMISSION FOR CHARITABLE RECEIPTING REVIEW

Volunteer Name: _____

Address: _____

Program/Trip: _____

Dates of Charitable Activities: _____

Expense Information

I am submitting the following expenses for review by From Houses to Homes Canada/De Maisons à Foyers Canada Ltd. to determine whether an official charitable donation receipt may be issued.

Airfare/Transportation: $_____

Accommodation: $_____

Other (describe): _____

Amount: $_____

Total Amount Submitted: $_____

☐ Receipts/invoices and proof of payment are attached.

☐ The expenses were incurred in connection with authorized charitable activities of From Houses to Homes Canada/De Maisons à Foyers Canada Ltd.

Personal or Vacation Component

Did this trip include personal travel, vacation, recreation or additional days not connected with the Charity's charitable activities?

☐ No ☐ Yes — If yes, please provide details:

_____

_____

Volunteer Declaration

I confirm that the information provided is accurate and that the expenses submitted were paid by me. I understand that From Houses to Homes Canada/De Maisons à Foyers Canada Ltd. does not reimburse volunteers for these expenses and that submitting expenses does not guarantee an official charitable donation receipt. I understand that the Charity will determine eligibility and the eligible amount, if any, in accordance with applicable CRA requirements.

Volunteer Signature: _____

Date: _____

Charity Review

Amount Reviewed: $_____

Eligible Amount for Receipting (if any): $_____

Reviewed/Approved By: _____

Position: _____

Signature: _____

Date: _____

Official Donation Receipt No. (if applicable): _____