

John McGivney Children's Centre School Authority Administration - Procedure

Donations

Purpose

- 1. To provide a format for ensuring that monetary donations are processed and accounted for in a standardized manner.
- 2. To ensure that donations are used to enhance student learning and well-being.
- 3. To provide a format for the evaluation of the appropriateness and fiscal impact of accepting a gift-inkind (insurance, facility alterations, on-going repairs and maintenance).
- 4. To establish procedures for the issuance of official donation receipts and preparation of the annual charity return in accordance with the Income Tax Act (Canada).

Definitions

Donation: A voluntary transfer of property for which the donor receives or expects nothing in return. A contribution of services does not qualify for the purposes of issuing an income tax receipt.

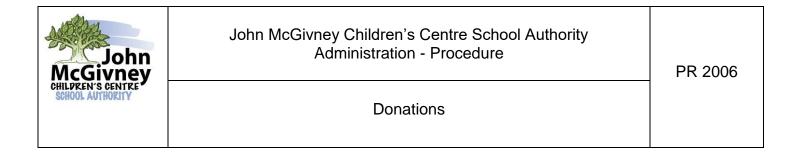
Designated Donation: Donations made where the donor has specified how the funds are to be directed.

Gifts-in-Kind: Is donated property other than cash.

Roles and Responsibilities / Procedure

Principal/ Business Manager

- 1. Ensure that donations meet the Canada Revenue Agency's most current criteria for donations as follows:
 - a. Some property usually cash is transferred by a donor to a registered charity;
 - b. The transfer is voluntary; and
 - c. The transfer is made without the expectation of return. No benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value.
- 2. Ensure that the donations are intended to benefit the majority of the School Authority. If this is not the donor's intent, the donations shall not be accepted or receipted.
- 3. Communicate to all donors that accepted gifts become the property of the School Authority and will attempt to honor the intent of the donor as to use, but cannot make any commitment to use, replacement or disposition.
- 4. Determine if the gift should be accepted by considering the following:
 - a. How the donation fits into the School's current educational programming;



- b. If the gift requires immediate additional unbudgeted expenditures, such as installation costs, by the School Authority in order to realize its benefit, the gift may be declined by the Principal;
- c. To what extent, if any, the gift will require financial support for costs such as but not limited to insurance, on-going repairs or maintenance or software fees;
- d. Does the donated equipment/goods meet current standards; and
- e. Where to locate the donation.
- 5. Ensure that an appropriate expression of gratitude is issued to the donor and if authorized, recognize the donation on the School Authority's website.
- 6. Ensure that the CRA's annual reporting requirements are met within the prescribed timelines.

Recognition of the Donor

The School Authority will issue a note of appreciation acknowledging the donation and the donor's generosity.

Ownership of Donations

All donations, monetary or gifts in kind, become the property and responsibility of the School Authority upon acceptance.

Tax Receipts

Tax Receipts will be issued for donations whose value are equal or exceed twenty dollars. Receipts will be issued on a regular basis and no later than February 28 of the subsequent calendar year.

Forms

Charitable Income Tax Receipt (Appendix A)



PR 2006

Applicable Documents:

Document/	
Form Nbr.	Title
2006 Donations Policy	
	Donations Policy
Mission & Vision	
	JMCCSA Mission and Vision Statement
Charities	
	Canada Revenue Agency
Income Tax Act	
	Income Tax Act (Canada) s.110.1 and 118.1
APPENDIX B	Donation Receipt Template

PROCEDURE: ADMINISTRATION: PR2006

EFFECTIVE: November 22, 2018

AMENDED:

REPEALED:

REVIEW DATE: 2023-2024

Printed copies are for reference only. Please refer to the electronic copy for the latest version.