

## Policy 19

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### CHARITABLE DONATIONS

The Board graciously welcomes charitable donations of cash, goods and donations in kind for the benefit of the students it serves.

#### Specifically,

1. All cash donations received as donations eligible for income tax deduction must meet the requirements of Revenue Canada and be for the advancement of education, specifically:
  - 1.1 To purchase library and religious materials;
  - 1.2 To improve recreational facilities;
  - 1.3 To enhance the information technology program;
  - 1.4 To establish student scholarships to recognize student scholastic, community or athletic achievement; and
  - 1.5 To enhance student programs.
2. The Division appreciates and welcomes the donation of goods.
  - 2.1 Goods may include such things as materials, supplies, playgrounds and other furniture/equipment;
  - 2.2 All goods donated will become the property of the Division;
  - 2.3 Receipts will be issued at a fair market value as determined by the Division.
3. The following will not be considered as donations eligible for income tax deduction:
  - 3.1 Tuition fees or other payments for which any right, privilege, benefit, or advantage may accrue to the donor;
  - 3.2 Payments for rentals or usage of books, facilities, transportation services, equipment, musical instruments, or other instructional resources which are normally paid for by way of a fee;
  - 3.3 Payments which cannot be identified as having been made by a particular donor;
  - 3.4 Donations of services or gifts 'in kind';
  - 3.5 Donations of old clothes, furniture, home baking, hobby crafts or property of little or nominal value;
  - 3.6 Amounts paid for school fundraising events; where a service or item is being received and
  - 3.7 Amounts paid for admissions to concerts, dinners, athletic events, social functions, graduations or similar activities.

4. All donations must be for application within St. Thomas Aquinas Roman Catholic Regional Division No. 38 for the benefit of students of the Division.
5. All funds received shall be processed through the Board's regular accounting system, specifically identified and appropriately recorded.
6. Receipts for income tax purposes shall not be issued for donations of less than \$20.
7. The practice of issuing tax receipts shall remain in effect only for that period of time that the Board continues to qualify for Revenue Canada tax exempt status as a charitable organization.
8. Any changes to the practice of issuing tax receipts are to be made only after review with Revenue Canada.
9. All donations received are to be forwarded to the Superintendent or designate for consideration as a valid donation for the advancement of education. Any donation may be refused, if, in the opinion of the Superintendent or designate, it is not in the best interest of St. Thomas Aquinas Catholic Schools or is not of a charitable nature.
10. The Board and its schools are prohibited from receiving donations from activities tied to casino-style gambling, such as video lottery terminals, electronic gaming devices, high-stakes bingo or other high-stakes gaming.
11. All proposed uses for the donation must be submitted to the Superintendent or designate for his/her approval before any commitment is made to the donor(s).
12. All approved donations shall be disbursed as directed by the donor for the activity approved, as soon as possible. In the case of donations being received without specific instructions for their use, the Finance Committee, after consultation, will make a recommendation for the use of the funds as soon as possible. The Finance Committee will bring this recommendation to the Board for the disbursement of funds not later than the June Board meeting of each year.
13. After consultation with the donors, the Board may transfer restricted funds to the unrestricted account when the funds are inadequate for the purpose named or when the request is no longer appropriate.
14. The Superintendent or designate shall issue official receipts in the format prescribed by Revenue Canada.

Legal Reference: Section 60, 196, School Act  
Societies Act