



## **Donations to the Board**

**Date: 2015 04 28 / 2021 03 30**

### **Administrative Procedures**

This administrative procedure applies to all donations received by the Board, a school or Catholic School Advisory Council. Donations can be accepted and upon request officially received by the St. Clair Catholic District School Board or the St. Clair District Catholic Education Foundation.

#### **1. Responsibilities**

- 1.1 The Treasurer of the Board will be responsible for the implementation of this policy and procedure.
- 1.2 The Treasurer of the Board is responsible for maintaining a charitable registration in the name of the Board with the Canada Revenue Agency.
- 1.3 The Director of Education, Supervisory Officers and Principals are authorized to accept donations on behalf of the Board and are responsible for understanding, abiding by and communicating this policy and procedure.
- 1.4 The Financial Services Department will be responsible for issuing official donation receipts and completing the annual charity return in accordance with Canada Revenue Agency regulations.

#### **2. Expectations**

- 2.1 Donations must be reasonable and appropriate. In other words, the donations must be consistent with common values and accepted practices. Donations may be refused.
- 2.2 The process for accepting and issuing official donation receipts must be transparent and accountable with the necessary controls and approvals in place.
- 2.3 Donors cannot receive any direct benefits from their donation, such as advertising or direct benefits to their children.
- 2.4 Donors must have the legal right to the property or goods they are offering to a school or to the Board.



- 2.5 An individual or group wishing to make a donation should consult with the School Principal, or the designated Board official. The donor must be informed of all applicable procedures.
- 2.6 No school or Catholic School Advisory Council shall file for separate registered charitable status, as the Board must ensure that the issuance of official donation receipts and that the filing of the annual charity return, are completed by a qualified individual.
- 2.7 The Purchasing Policy and Procedures must be followed when using donations to make purchases.

### 3. Cash Donations

- 3.1 Upon request by the donor qualifying cash donations of \$20 or more will be issued an official donation receipt.
- 3.2 All cash donations received by a school are deposited by the school into the school's bank account.
- 3.3 The Financial Services Department will provide a form on the Board's intranet to be used when an official donation receipt is requested. Each school or department is required to submit completed forms on a monthly basis. A NIL report is not required. The completed form is forwarded to the Manager – Financial Services for approval. It is the responsibility of the person requesting the receipt to ensure that all of the information provided accurately reflects the information that should be included on the official donation receipt. Once the Manager – Financial Services has verified that the donations qualify for an official donation receipt the school or department will be notified to transfer the funds to the Board.
- 3.4 An official donation receipt will be issued in the name of the donor and provided directly to the donor after the funds have been transferred to the Board.
- 3.5 After official donation receipts have been issued funds will not be refundable.
- 3.6 Donations will be allocated to the school or department's operating budget or where the funds are to be provided back to a school's bank account a transfer of funds will be facilitated by the Financial Services Department.
- 3.7 Designated donations (i.e. scholarships, bursaries, student awards, etc.) that are to be invested and paid out over more than one fiscal year must be transferred to the St. Clair District Catholic Education Foundation.
- 3.8 For designated donations that fall under 3.7 above, there must be an agreement between the Board and the donor which outlines the terms and conditions of the donation. Donor agreements should include:
  - a) Purpose of the donation, consistent with the values of the Board;
  - b) Where applicable the criteria and method by which the student(s) will be chosen;



- c) Where applicable the method of recognition (i.e. monetary, plaque);
- d) The amount and timing of the donation; and
- e) The term of the agreement with consideration for dissolution if and when the funds available are not adequate to continue making the agreed upon payment(s).

3.9 Cash donations for purchases of materials and equipment will follow procedures as noted in Section 4.0 Gifts-in-Kind.

#### **4. Gifts-in-Kind**

- 4.1 In lieu of gifts-in-kind donors are encouraged to donate funds to enable a school or the Board to acquire goods to supplement education funding.
- 4.2 Upon request by the donor the issuance of an official donation receipt will be considered for gifts-in-kind donations of \$100 or more.
- 4.3 Before the acceptance of any gifts-in-kind for which an official donation receipt is requested the Manager – Financial Services must be consulted.
- 4.4 Before the acceptance of any gifts-in-kind the appropriate administrators (i.e. Principal, Manager – Facility Services, Manager – Information Technology Services, etc.) must consider the following factors:
  - a) Value of the gift to the school’s educational program;
  - b) Location of the gift in the school building or on the school property;
  - c) Applicable installation or repair costs;
  - d) Safety, security and maintenance requirements;
  - e) Board standards for equipment (i.e. computers, audio-visual); and
  - f) Commitment required by the school or the Board (i.e. ongoing costs).
- 4.5 The donor is responsible for delivery of the item(s) with the staff member who will take receipt of the item(s) on behalf of the school or the Board.
- 4.6 All goods and services, as applicable, requiring approval (i.e. Ontario Hydro, CSA/UL, etc.) must be completely assembled and must bear label showing approval of the assembly. All requirements for The Ontario Occupational Health and Safety Act and Regulations for Industrial establishments must be followed and provide all necessary Workplace Hazardous Materials Information Systems documentation, where required. All playground equipment accepted must follow Outdoor Playspaces and Equipment Policy and Procedures..
- 4.7 All accepted gifts-in-kind to schools or to the Board will become the exclusive property of the Board and part of its inventory.
- 4.8 The Board will attempt to honour the intent of the donor as to use and location of accepted gifts-in-kind but does not make any commitment to replace or dispose of the gift.



- 4.9 The continued use of the gifts-in-kind will be dependent upon the availability of funds within the school or department's budget.
- 4.10 Installation of, and/or alterations to, Board property required in association with acceptance of the gifts-in-kind shall be subject to the approval of the Manager – Facility Services.
- 4.11 Gifts-in-kind will be covered by the normal insurance policies of the Board.
- 4.12 Following consultation with the donor, a Board official authorized to accept the donation, shall complete Appendix 1 Request to Donate Gifts-in-Kind.
- 4.13 When an official donation receipt is requested for gifts-in-kind, it is the responsibility of the donor to provide a third party appraisal of the fair market value from a recognized authority, in compliance with Canada Revenue Agency regulations. The third party evaluator must be qualified and independent of the donor.
- 4.14 Once the documentation supporting fair market value has been verified, an official donation receipt will be issued by the Financial Services Department directly to the donor.

## **5. Donated Labour**

- 5.1 Donations in the form of service to a school, such as labour, must be pre-approved by the Principal and Manager – Facility Services, in consultation with the Manager – Human Resources, prior to the commencement of any work.
- 5.2 Any person, tradesperson or not, donating their service to work on school property must complete Appendix 2 Volunteer Acknowledgement and Disclaimer Waiver and forward to the Manager – Facility Services.
- 5.3 Any tradesperson donating their service must complete the Board's Contracted Services Program.
- 5.4 The acceptance of donated labour is conditional upon meeting the criteria in the Policy and Procedures – Volunteers and the receipt of a satisfactory Criminal Background Check as outlined in the Policy and Procedure – Criminal Background Checks for Employees and Volunteers.
- 5.5 Official donation receipts will not be issued for donated labour.
- 5.6 It is acceptable for a school to purchase a service from an individual or company and then have the individual or company donate the cash back to the school. In this case an exchange of cheques is required.



## 6. Capital Projects

- 6.1 Designated donations for capital projects will be accepted on behalf of the Board by the Treasurer of the Board. These donations will be held for the specific projects as designated by the donor.
- 6.2 Upon request by the donor issuance of an official donation receipt will follow the procedures as noted in Section 3.0 Cash Donations.

## 7. Recognition of the Donor

- 7.1 The Board official responsible for accepting the donation is expected to express to the donor the Board's or school's appreciation for the gift. A copy of the receipt or letter acknowledging the donation shall be kept with financial records for audit purposes.
- 7.2 A school that has benefited from a donation may publicly acknowledge in an appropriate manner, unless directions to the contrary are given by the donor, the contribution of the donor and may advise the students and parent community accordingly.

## 8. Annual Charity Return

- 8.1 An annual charity return will be prepared and submitted to the Canada Revenue Agency by the Manager – Financial Services within six months following the end of each fiscal period for the Board and the Foundation.

## 9. Additional Information

- 9.1 The St. Clair Catholic District School Board is committed to the principles of equity and inclusive education, consistent with our Catholic teachings, which value and promote human rights and social justice in all Board policies, programs, guidelines, operations and practices.

## Definitions

**Designated Donations** – Donations provided to the Board, where the donor has specified where in the Board the support is to be directed.

**Donation** – Is any voluntary transfer of property for which the donor receives or expects nothing in return. A contribution of services (i.e. time, skills, and effort) does not qualify as a donation for the purposes of issuing an official donation receipt.

**Fair Market Value** – The generally accepted meaning of fair market value is the highest price that the property would bring in an open and unrestricted market between a willing buyer and a willing seller who are knowledgeable, informed and prudent and who are acting independently of each other.

**Gifts-in-Kind** – Is property, other than cash, such as computers, musical instruments, etc.

## References

Ontario Occupational Health and Safety Act and Regulations



## Appendix 1

### REQUEST TO DONATE GIFTS-IN-KIND

School/Department: \_\_\_\_\_ Date Requested: \_\_\_\_\_

Only to be completed if purchase is made by the donor.

Donor Organization/Individual: _____ Name: _____ Address: _____ Postal Code: _____ Telephone #: _____	Equipment Supplier: _____ Name: _____ Address: _____ _____
Purpose of Equipment: _____ _____ _____	
Type of Equipment: (include manufacturer, model# & other information required to properly identify equipment) _____ _____	
Is equipment: New <input type="checkbox"/> Used <input type="checkbox"/>	
If used: 1) Year Manufactured _____ 2) Estimated Market Value: _____	
Is a charitable donation receipt for tax purposes required? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Donation receipts will be mailed to donor after equipment is installed and paid for, as applicable. If equipment is new please provide copy of invoice. If used, please provide appraisal or other supporting documentation.	

Donor \_\_\_\_\_  
Name of Authorized Representative \_\_\_\_\_ Signature of Authorized Representative \_\_\_\_\_

Approved By \_\_\_\_\_  
Approval of Director of Education, Supervisory Officer or Principal \_\_\_\_\_ Date \_\_\_\_\_

*Once completed forward to the Financial Services Department for record keeping and audit purposes.*



## Appendix 2

### DONATED LABOUR ACKNOWLEDGEMENT AND DISCLAIMER WAIVER

**Instructions:** All those participating in projects on or within the school building or grounds must complete this form and return to the Principal before any work is to commence.

<b>SECTION A: VOLUNTEER DUTY/ACTIVITY</b>		
I, the undersigned hereby acknowledge and agree that I will be performing the following duties and/or activities:		
<b>SECTION B: LOCATION</b>		
Name of Board site:		
<b>SECTION C: DATE OF DUTY/ACTIVITY</b>		
Event:		Date:
<b>SECTION D: TYPES OF VOLUNTEERS</b>		
Please read and confirm:		
I am a trade or professional volunteer and confirm I have completed the Contracted Services Program, criminal (police) background check is on file and relevant insurance protection is in place.		I am a non-professional volunteer and I will not operate power tools or equipment. This includes battery-operated devices.
Volunteer's Signature		Volunteer's Signature
<b>SECTION E: ACKNOWLEDGEMENT OF ELEMENT OF RISK</b>		
I understand donating labour presents various elements of risk. Accidents resulting from such activities may occur and cause injury. These risks must be assumed by the volunteer.		
As a volunteer, I understand that I am not an employee of the St. Clair Catholic District School Board and am not covered by the Workplace Safety & Insurance Act in the event of accidental injury or disease.		
I understand that the St. Clair Catholic District School Board does not carry medical insurance for volunteers and that any medical expenses incurred by me due to an accident would be my responsibility.		
I hereby, on behalf of myself, my heirs, executors, administrators and assigned demise, release and forever discharge the St. Clair Catholic District School Board, its successors and assigns, of and from all manner of actions, causes of actions, suits, debts, dues, accounts, bonds, covenants, contracts and demands whatsoever which against the St. Clair Catholic District School Board I may press or commence arising out of and caused from the use of such volunteer duties and activities as described above or the demonstration of the same.		
Dated at _____, this _____ day of _____, 20__.		
<b>Signature of Volunteer:</b>		
Print Name		
Address		
Telephone:	Home	Cell
Signature of Principal		
Signature of Manager - Facility Services		

*Once completed forward to the Manager - Facility Services for record keeping and audit purposes.*