PROCEDURE BU-012

RECEIPT OF CHARITABLE DONATIONS	
Superintendent Responsible: Superintendent of Business and Treasurer	**Initial Effective Date:** 2016/01/25
Last Updated: 2023/12/20	**Next Review Date:** 2027/12/20

Purpose:
To outline the processes to be followed for receiving charitable donations.

Guiding Principles:
The Grand Erie District School Board (Grand Erie) is a registered charitable organization that recognizes and values the support from individuals, employees, groups and other organizations that provide donations to the Grand Erie to support students, classrooms and programming.

1.0 **General Guidelines**

1.1 Donors must have a legal right to the property or goods they are offering to a school or Grand Erie.

1.2 Any donation must, if accepted, become the property of Grand Erie and will remain in the facility of origin to which it was donated. In the event of a closure of a facility, Grand Erie will determine the final disposition.

1.3 All donations will meet or exceed Grand Erie's applicable standards for use in educational settings.

1.4 Grand Erie reserves the right to refuse any donations.

1.5 For donations of property, donors must complete Grand Erie's Donation Application Form (Appendix A).

1.6 Administrator(s) will inform School Council of any donations accepted by Grand Erie on behalf of the school.

1.7 Items of nominal value may be accepted by the school to support school programs – examples of such items include gently used books, toys, games etc. Such items would not require the completion of a Donation Application Form (Appendix A).

2.0 **Delivery of Donated Items**

The donor is responsible for arranging the delivery of the item(s) with the appropriate employee who will take receipt of the designated goods at the school or other designated Grand Erie location.

3.0 **Donations of the following will be considered:**

- Appliances
- Artwork, artefacts, paintings
- Automobiles and automotive parts
- Books & magazines
- Fitness and exercise equipment
- Furniture and classroom equipment
- Greenhouse or gardening equipment
- Health care or medical equipment
- Lab or other science equipment
- Musical instruments

- Playground equipment
- Shop equipment and tools
- Sports equipment
- Toys & games
- Other items as approved by Superintendent of Business and Treasure (or designate)

4.0 **Methods of Donations**

4.1 Cheques will be made payable to "*Grand Erie District School Board"* and forwarded to Business Services for deposit. The donor's name, address, phone number, donation amount and directions for the distribution of donation proceeds will also be provided.

4.2 School Cash Online offers a safe and secure donation module which allows donors to direct funds to the school of their choice.

4.3 Cash will not be accepted for donations. Donations should be converted into a cheque or bank draft.

5.0 **Donations of New or Used Appliances, Equipment or Furnishings**

5.1 Donations of used electrical or mechanical equipment will be inspected by an approved inspection provider and be accompanied by proof of worthiness before being accepted by the board.

5.2 Items donated should show evidence of Canadian Safety Association (CSA) or Underwriters Laboratories of Canada Inc. (ULC), where applicable, meet current Canadian safety standards and will be in good condition.

5.3 Donation(s) of upholstered furniture (couches, chairs, bean bag chairs etc.) will not be accepted.

5.4 Donation(s) of used furniture will be of a condition and type that falls within the Grand Erie standards for purchasing.

6.0 **Donations of Vehicles**

6.1 Donors will provide Grand Erie with an informal "assessment of value" from a qualified third party. This "assessment of value" will assign a fair market value (FMV) to the vehicle. Examples of a qualified third party are Used Car Dealers, Auto Repair Shops and/or Scrap Yards. The "assessment of value" document will provide contact information for the person/organization providing the appraisal. FMV will not exceed the Red Book Value of the automobile and if the FMV is not deemed reasonable by Business Services employee(s), the donor will be asked to provide three (3) "assessment of values".

6.2 Donors will complete and sign the 'vehicle permit portion' of the ownership – and provide the signed original to the Grand Erie official taking delivery of the donated vehicle.

6.3 Donors will complete Grand Erie's Donation Application Form (Appendix A).

6.4 Donors will deliver the vehicle to the pre-arranged location and remove the licence plates.

6.5 It is the donor's responsibility to take the plates and the 'plate permit portion' of the ownership to the licensing office to cancel the plates.

7.0 **Donations of Consumable Supplies**

7.1 Products which may be considered for acceptance by Grand Erie will be of a quality consistent with current standards for school use.

7.2 Quantities of donated supplies will not exceed what can be used and safely stored during one school year.

7.3 Products which may fall under Workplace Hazardous Materials Information System (WHMIS) regulation require current, valid Safety Data Sheet (SDS) documentation and proper WHMIS labelling. (e.g., artistic supplies, paint, solvents)

8.0 **Donations of Landscaping Supplies**

8.1 Donated flowers, plants, trees, shrubs shall be of healthy stock and suitable for the location and terrain.

8.2 Facility Services employee(s) will be consulted before final approval for acceptance.

9.0 **Donations of Computers**

Computers, audio-visual equipment and peripheral equipment will not be accepted by a school or Grand Erie without the approval of the Manager of Information Technology Services

10.0 **Charitable Donation Receipts**

10.1 Donation receipts will be issued upon request, and in accordance with Canada Revenue Agency guidelines for monetary donations greater than $20 and non-monetary donations valued at greater than $250.00.

10.2 The fair market value of non-monetary donations will be determined by a third-party valuation at the donor's expense.

10.3 In the case of non-monetary donations, only the value of the goods donated and not the applicable taxes will be receipted.

10.4 Eligible donations will be made voluntarily, and the donor will receive no benefit in return, whether directly or indirectly, which also includes benefits to a family member of the donor.

10.5 Receipts will be issued only for donations that benefit the student body in general. Donations cannot be directed to a specific individual or family.

10.6 Donations of services are acceptable if the provider of the services is paid directly by the school/Grand Erie and that provider then makes a voluntary donation to Grand Erie. The donation cannot be a condition of contracting the provider's services.

10.7 For a business donating from their inventory, receipts will be issued at the retail value.

10.8 Donations of gift certificates will only be receipted when the donation is made by someone independent of the honouring business.

10.9 Donations received by loose collection, i.e., where a donor cannot be identified as having made a donation will not be receipted.

10.10 Receipts will not be issued for any portion of the purchase of lottery tickets or amounts paid for the admission to school concerts, dinners and similar fund-raising functions. Receipts will also not be issued for donations made by employees for use in their personal classrooms or for use in employee/class meetings or parties.

Reference(s):

- Capital Related Fundraising Policy (BU-03)
- Capital Related Fundraising Procedure (BU-003)
- Community Partnerships Policy (SO-34)
- Disposal of Surplus Damaged or Obsolete Furnishings and Equipment Procedure (FA-021)
- Distribution of Materials in Schools Policy (SO-04)
- Distribution of Materials in Schools Procedure (SO-004)
- Fundraising Policy (SO-01)
- Fundraising Procedure (SO-001)
- Playground Equipment Procedure (FA-017)
- Transition Committees Policy (FA-09)
- Transition Committees Procedure (FA-009)

Appendix A

Donation Application Form

This form when completed must be approved
by the appropriate Superintendent
before a school or Grand Erie takes receipt of a donation

School Name _____ **Date of Application** _____

SECTION A				
Donor Information				
Donor Name				
Address (full)				
Daytime Telephone				
Supplier/Manufacturer Information				
Supplier/Manufacturer				
Contact Name				
Address (full)				
Daytime Telephone				
SECTION B **Item Information (complete applicable sections)**				
Description of Item				
Quantity		A separate list is attached	YES ☐	NO ☐
Item is	New ☐	Used ☐		
Model/Make		Date Manufactured		
Serial Number		CSA/ULC Labels intact		
WHMIS & MSDS		Existing Warranty		
SECTION C **Income Tax Receipts**				
Charitable Donation Receipt Required		YES ☐	NO ☐	
Receipts will be mailed to donor following acceptance of items which have supporting documentation as outlined in Item 10.0 of the Procedures				
SECTION D **Authorization of All Parties**				

Signature of Donor Named in Section A	Printed Name
Signature of Administrator of Receiving School	Printed Name
Signature of ITS Manager *(When approval required under Item 9.0 of Procedures)*	Printed Name
Signature of Grand Erie Supervisory Officer *(Approval required prior to acceptance of donation)* **Date Donation Approved (DD-MMM-YYYY)**	Printed Name