



PROCEDURE

F106

Receipt of Charitable Donations

Board Received:

May 25, 2020

Review Date:

June 2024

Accountability

1. Frequency of Reports – As needed
2. Criteria for Success – Contributions for Donations meet the criteria
– Public input recognized

Procedures

1. General Guidelines
 - a. Donors must have a legal right to the property or goods they are offering to a school or the Board.
 - b. Any donation shall, if accepted, become the property of the Board and will remain in the facility of origin to which it was donated. In the event of closure of the facility, the Board will determine the final disposition. Refer to both *Policy FT9: Transition Committees and FT112: Disposal of Surplus Damaged or Obsolete Furnishings and Equipment* for additional information.
 - c. All donations will meet or exceed the Board's applicable standards for use in educational settings.
 - d. The Board reserves the right to refuse any donations.
 - e. For donations of property, donors must complete an application form and will work with Board or school staff personnel that are willing to accept the donation (Appendix A).
 - f. The school Principal will inform the school council of any donations accepted by the Board on behalf of the school.
 - g. 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 Appendix A.
2. Delivery of Donated Items
 - a. The donor is responsible to arrange for the delivery of the item(s) with the appropriate staff who will take receipt of the designated goods at the school or other designated Board location.
3. Donations will be considered for the following:
 - 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 (see Grand Erie DSB Procedure FT105);
 - Shop Equipment and Tools;
 - Sports Equipment; and
 - Toys & Games.

4. Donations made by /Cheque or through the School Cash On-line Donation Module
 - a. Cheques - Cheques must 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 must also be provided.
 - b. School Cash On-line – safe and secure donation module which allows donors to direct funds to the school of their choice.
 - c. Cash will not be accepted for donations. Donations must be converted into a cheque or bank draft.

5. Donations of New or Used Appliances, Equipment or Furnishings
 - a. Donations of used electrical or mechanical equipment must be inspected by an approved inspection provider and be accompanied by proof of worthiness before being accepted by the Board.
 - b. Items donated must bear proof of CSA or ULC, where applicable, meet current Canadian safety standards and must be in good condition.
 - c. Donations of used upholstered furniture (Couches, chairs, bean bag chairs etc.) will not be accepted.
 - d. Donation of used furniture must be of a condition and type that falls within the board standards for purchasing.

6. Donations of Vehicles
 - a. Donors must provide Grand Erie District School Board with an informal "assessment of value" from a qualified third party. This "assessment of value" must 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 must provide contact information for the person/organization providing the appraisal. FMV must not exceed the Red Book Value of the automobile and if the FMV is not deemed reasonable by Business Services staff, the donor will be asked to provide three (3) "assessment of values".
 - b. Donors must complete and sign the 'vehicle permit portion' of the ownership – and provide the signed original to the Grand Erie District School Board official taking delivery of the donated vehicle.
 - c. Donors must complete the Grand Erie District School Board's Donated Appliance, Equipment and Furnishings Form (Appendix A).
 - d. Donors must deliver the vehicle to the pre-arranged location and remove the licence plates.
 - e. 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. Donations of Consumable Supplies
 - a. Products which may be considered for acceptance by the Board must be of a quality consistent with current standards for school use.
 - b. Quantities of donated supplies shall not exceed what can be used and safely stored during one school year.
 - c. 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, etc.

8. Donations of Landscaping Supplies
 - a. Donations of flowers, plants, trees, shrubs shall be of healthy stock and suitable for the location and terrain.
 - b. Facility Services staff must be consulted before final approval for acceptance.

9. Donations of Computers

- a. Computers, audio-visual equipment and peripheral equipment will not be accepted by a school or the Board without the concurrence of the Manager of Information Technology Services

10. Charitable Donation Receipts

- a. 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.
- b. The fair market value of non-monetary donations must be determined by a third-party valuation at the donor's expense.
- c. In the case of non-monetary donations, only the value of the goods donated and not the applicable taxes will be receipted.
- d. Eligible donations must be made voluntarily and the donor must receive no benefit in return, whether directly or indirectly, which also includes benefits to a family member of the donor.
- e. Receipts will be issued only for donations that benefit the student body in general. Donations cannot be directed to a specific individual or family. For example, in the event of a parent donation, parents will receive a charitable tax receipt when the donation is towards a "general school" fund, however a tax receipts will not be issued to cover the cost of an individual student's trip.
- f. Donations of services are acceptable if the provider of the services is paid directly by the school/board and that provider then makes a voluntary donation to the Board. The donation cannot be a condition of contracting the provider's services.
- g. For a business donating from their inventory, receipts will be issued at the retail value.
- h. Donations of gift certificates will only be receipted when the donation is made by someone independent of the honouring business.
- i. Donations received by loose collection, i.e. where a donor cannot be identified as having made a donation will not be receipted.
- j. 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 staff for use in their personal classrooms or for use in staff/class meetings or parties.

Related Resources:

- F3 Capital Related Fundraising and Community Donations
- FT9 Transition Committees
- FT105 Playground Equipment
- FT112 Disposal of Surplus Damaged or Obsolete Furnishings and Equipment
- SO1 Fund Raising
- SO4 Distribution of Materials in Schools
- SO8 Community Partnerships

Donated Appliances, Equipment and Furnishings

This form when completed must be approved
by the appropriate Supervisory Officer
before a School or the Board takes receipt of a donation

School Name _____ Date of Application _____

SECTION A				
Donor & Supplier Information				
		Supplier/Manufacturer		
Donor Name		Contact		
Address		Address		
Postal Code		Postal Code		
Daytime Telephone		Daytime Telephone		
SECTION B				
Item Information (complete applicable sections)				
Description of Item				
Quantity		A separate list is attached	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Item is New		Item is 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 <input type="checkbox"/>	NO <input type="checkbox"/>	
<i>Receipts will be mailed to donor following acceptance of items which have supporting documentation as outlined in Item 2 of the Procedures</i>				
SECTION D				
Authorization of All Parties				
Signature of Donor Named in Section A		Signature of ITS Manager <i>(when approval required under Item 8 of Procedures)</i>		
Printed Name		Printed Name		
Signature of Principal of Receiving School		Signature of Grand Erie DSB Supervisory Officer <i>(approval required prior to acceptance of donation)</i>		
Printed Name		Printed Name		
Date Donation Approved				