



## YORK REGION DISTRICT SCHOOL BOARD

### Policy and Procedure #129.0, Donations

---

#### Executive Summary

Policy and Procedure #129.0, Donations outlines the process of the Board for accepting donations and issuing charitable donation tax receipts, where applicable.

#### Stakeholder Groups with Responsibilities under this Policy

- Board of Trustees
- Director of Education
- Associate Directors of Education
- Associate Director of Education and Chief Financial Officer
- Superintendents, Principals, Managers and Supervisors
- Staff members

#### Relationship to Board Priorities

Board Policy #129.0, Donations relates to and supports the stewardship of Board resources by demonstrating professionalism and accountability for high standards of practice and enhancing confidence in public education.

#### Legislative Context

[Income Tax Act](#)

It is the expectation of the York Region District School Board that all employees, students and persons invited to or visiting Board property, or partaking/volunteering in Board or school-sponsored events and activities, will respect the policies and procedures of the Board. The term “parents” refers to both biological/adoptive parents and guardians in all Board policies and procedures.

### 1. Policy Statement

The York Region District School Board is committed to providing quality education programs for students. It recognizes and values the support of individuals and organizations that provide donations to the Board for student programs, provided they are consistent with the goals, guidelines and policies of the Board.

### 2. Application

The York Region District School Board is a registered charity that operates within the regulations set out by the Canada Revenue Agency (CRA) and will accept tax deductible donations related to its operation as a charitable organization, subject to established guidelines.

### 3. Responsibilities

#### 3.1 Trustees are responsible for:

- a) reviewing the Donations policy in accordance with the priorities in the Multi-Year Strategic Plan and the approved policy review cycle; and
- b) understanding and communicating with members of the community about the Donations policy, as required.

#### 3.2 The Director of Education, or designate, is responsible for:

- a) implementing and operationalizing the Donations policy.

### 4. Contact

Finance Services

### 5. History

Working Document March 2015  
Approved March 2016  
Revised 2020, 2021  
Approved February 2022

## 1. Procedure Statement

This procedure outlines the process for accepting donations and issuing charitable donation tax receipts, where applicable.

## 2. Application

Online donations are accepted through the Board's donation software; receipts are immediately generated by the system.

### 2.1 Financial Donations

- a) No minimum for online donations made through the Board's donation software.
- b) Minimum \$25.00 for cheques made payable to York Region District School Board or the school to receive tax receipt.
- c) Detailed documentation to be provided to Finance Services for tax receipt purposes.

### 2.2 Gift Certificates/Gift Cards

- a) Donation to be accompanied by a current (dated within the last month) original receipt and a copy of the gift certificate/gift card.
- b) A tax receipt can be issued when the donor has purchased the gift certificate either from the issuer or other third party.
- c) A tax receipt cannot be issued for gift certificates received directly from the issuer.

### 2.3 Gifts in Kind

- a) New items donated by an individual with a value greater than \$25 are to be accompanied by a current (dated within the last month) original receipt that provides a description and value of the goods.
- b) New items donated by a company with a value greater than \$25 are to be accompanied by a current (dated within the last month) original receipt that provides a description and value of the goods. Receipt must indicate the items are a donation.
- c) The fair market value of a gift in kind, as of the donation date, must be determined before a tax receipt can be issued.
- d) The individual who determines the fair market value must be competent and qualified to evaluate the specific property.
- e) Gifts in Kind of monetary or historical value require a deed of gift which transfers ownership from an individual or organization to the York Region District School Board.
- f) All items are subject to third party valuation.

## **2.4 Used Goods**

- a) Used items may be accepted upon Board pre-approval.
- b) Used items deemed to be valued less than \$500 are not eligible for a tax receipt however, a recognition letter can be provided by the school or department.
- c) Used items deemed to be valued greater than \$500 are eligible for a tax receipt however, the Board requires an independent Fair Market Value Appraisal.

## **2.5 Used Vehicles for automotive programs**

- a) Only the registered owner of the vehicle can legally donate the vehicle.
- b) If any outstanding liens are identified on the Used Vehicle Information Package (UVIP), the vehicle cannot be accepted.
- c) A tax receipt will be issued for the wholesale value on the UVIP.
- d) If the UVIP does not provide a wholesale value, a nominal value of \$100 will be used for the tax receipt. Valuations from other sources will not be accepted.

## **3. Responsibilities**

### **3.1 The Director of Education shall:**

- a) allocate staff and resources to support the Donations procedure.

### **3.2 The Associate Director of Education and Chief Financial Officer shall:**

- a) ensure that the Board complies with all applicable legislative and financial requirements,
- b) ensure tax receipts are issued based on Canada Revenue Agency guidelines; and
- c) ensure the annual Registered Charity Information Return is filed with the Canada Revenue Agency.

### **3.3 Associate Directors of Education and Superintendents of education shall:**

- a) support the implementation of the Donations policy.

### **3.4 Principals and Managers shall:**

- a) ensure staff members, parents, school councils and donors are in compliance with the Donations policy and procedure; and
- b) submit charitable donation information to Finance Services.
- c) review gifts in kind, upon request, to determine suitability, functionality and safety prior to acceptance of the donation.

### **3.5 Principals shall:**

- a) encourage donations through the Board's online donation software.
- b) contact Finance Services before accepting any used goods such as, but not limited to, vehicles for program use;
- c) contact Finance Services to review implications of donations that will be used for student programs or that will affect Board facilities;

- d) with regard to used vehicle donations;
- receive current (within the last three months) Used Vehicle Information package
  - review the Used Vehicle Information Package (UVIP) to ensure,
    - the owner name on the UVIP matches the name on the vehicle ownership and the name of the donor,
    - there are no liens identified on the UVIP,
    - the UVIP is current (within last three months), and
    - the UVIP is signed by the donor,
    - the vehicle ownership documents signed by the donor and forwarded to the principal
    - ensure a letter of donation including the vehicle details is signed by the donor and the principal,
    - forward the original signed UVIP, the original letter of donation and the original signed vehicle ownership to Finance Services, and
    - ensure that all proceeds from whole or partial disposition of donated vehicles are deposited to the school budget to support student programs, and
    - forward a copy of proof of disposition to Finance Services;
- a) support staff members, school councils and donors with the implementation and understanding of the Donations policy and procedure; and
- b) provide Finance Services with information to issue tax receipts, where required.

### **3.6 Purchasing Services shall:**

- a) provide independent evaluations of gifts in kind upon request.

### **3.7 Finance Services shall:**

- a) issue tax receipts as appropriate after receipt of required information,
- b) maintain the [Donation Process flowchart](#) and the [Vehicle Donation Process flowchart](#); and
- c) prepare and submit the annual Registered Charity Information Return in accordance with Canada Revenue Agency guidelines.

### **3.8 Staff members shall:**

- a) not accept or agree to accept donations without pre-approval of the Principal or Manager in consultation with Finance Services; and
- b) understand that donations that are accepted or distributed without pre-approval may not qualify for a tax receipt and may need to be disposed of or returned to the donor.

### **3.9 Vehicle Donors shall:**

- a) advise the Ministry of Transportation of Ontario (MTO) that the vehicle has been donated to the Board.

### 3.10 School Councils shall:

- a) ensure all donations comply with the [Donations, School Fundraising and Administration of School Generated Funds](#) and all other related Board [policies and procedures](#).

## 4. Definitions

### 4.1 Donation

A voluntary contribution to the Board or to a school in the form of a financial donation, gift in kind or gift of service.

### 4.2 Charitable Donation

- a) A donation that meets Canada Revenue Agency criteria for a tax receipt. Donors may request that the gift be used for a specific purpose and still be eligible for a tax receipt, provided;
  - there is no benefit to the donor,
  - the directed gift does not benefit any person not dealing at arm's length with the donor, and
  - decisions regarding the utilization of the donation within the program rest with the charity.

### 4.3 Gifts in Kind

- a) A non-financial donation of new or used goods or services. Examples can include artwork, historical artefacts, taxidermy, musical instruments. Donations are accepted only upon the pre- approval of the principal or manager in consultation with Finance Services.
- b) The Board does not accept donations of used exercise equipment, electrical items, appliances, electronics, computer software or computer equipment.

### 4.4 Gifts of Service(s)

- a) Contributions of services, that is of time, skills or efforts. These are not property and therefore they do not qualify as gifts for purposes of issuing official donation receipts.

### 4.5 Fair Market Value Appraisal

- a) A formal document authorized by an expert, other than the donor, in the field of the donated goods assessing the value of the donated item. The appraisal must include a complete description of the goods including manufacturer, make and model, original purchase date or approximate age of the goods, safety condition at the time of appraisal and fair market value.

### 4.6 Non-Qualifying Donation

- a) A donation for which a charity may **not** issue an official receipt for income tax purposes. Examples include gifts of service(s) or donations where the donor has requested that the gift be used for a specific person or family.

#### **4.7 Charitable Donation Tax Receipt**

- a) A receipt acceptable to Canada Revenue Agency for income tax purposes.

#### **5. Contact**

Finance Services

#### **6. History**

Working Document March 2015

Approved March 2016

Revision drafted: December 2, 2020