

CHARITABLE DONATIONS

Background

The Division appreciates charitable donations from the public in support of the public education system.

Procedures

1. Charitable donations can be cash or new or used objects.
 - 1.1 All cash donated to the Division shall be receipted, recorded and accounted for in the appropriate manner including a clear indication of the purpose for which the donation is made.
 - 1.2 All requests for an official tax receipt shall be forwarded to the Business and Finance Department accompanied with supporting documentation including a photocopy of the original receipt and the purpose for which the donation is made. Official tax receipts will only be issued when the amount of the donation is in excess of one hundred dollars (\$100).
 - 1.3 Official tax receipts may only be issued by the Registered Charity which is Foothills School Division not by the individual schools within the Division.
 - 1.4 All new merchandise donated to the Division is to be accompanied with an original sales invoice to determine the value of the donation. Schools are responsible for maintaining a record of all non-cash donations. Merchandise that does not meet the Division's standard or is not compatible with existing equipment shall not be accepted.
 - 1.5 All used merchandise donated to the Division shall follow the same procedure as 1.3 above. If an official tax receipt is requested, the donor will provide an independent appraisal satisfactory to the Business and Finance Department.
 - 1.6 All merchandise donated to the Division shall become the sole property of the Division.
 - 1.7 Where a donor places a specific condition on the use of any donation, the Division will endeavor to comply with the wishes of the donor, but reserves the right of final decision over the use of that donation.
 - 1.8 Donations made to extra-curricular sports teams will receive an official tax receipt provided that no benefit accrues to the donor or anyone not at arm's length to the donor. Donations must be given freely, not as a result of an obligation.
 - 1.8.1 Bill plays on the high school basketball team and receives a gift in the amount of his basketball fees from the local mechanic. This mechanic will receive a charitable donation receipt for the amount given, provided he does not receive any advertising in return and is not related to Bill.

- 1.8.2 John plays on the same basketball team and his father Dr. Smith, DDS writes a cheque from his business account for the fees. Dr. Smith does not receive a charitable donation receipt because it is an obligation to pay fees to be on the team and is for his son who is not at arm's length.

2. The repair and maintenance of donated items are the responsibility of the site.

Reference: Relevant Legislation & Guidelines