Greater Essex County District School Board

Policy: Charitable Donations

Reference No: P-BA-03

It is the policy of the Greater Essex County District School Board to encourage, recognize and value the support of individuals and organizations that provide appropriate donations for the benefit of its schools and students.

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1. **Definition:**

Gift/Donation:

A solicited or unsolicited contribution for which there is not individual/personal reciprocal consideration from the school or Board. These may be in the form of cash/cheque or non-cash (gift in kind).

Gifts of Service(s), that is of time, skills or efforts are not property and therefore do not qualify as gifts for purposes of issuing official donation receipts.

Per Canada Revenue Agency:

A gift, for purposes of sections 110.1 and 118.1 of the Income Tax Act is a voluntary transfer of property without valuable consideration. Generally, a gift is made if all three of the conditions listed below are satisfied:

a) Some property- usually cash-is transferred by a donor to a registered charity
b) The transfer is voluntary; and
c) The transfer is made without expectation of return. No benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of normal value.

2. **Public Benefit Test:**

As a registered charity, the purposes and activities of the Greater Essex County District School Board (The Board) must also meet the public benefit test. To qualify under this test, the Board must show that its purposes and fundraising activities provide a “measurable benefit to the school”. The beneficiaries cannot be a restricted group (e.g. cannot be directed to a specific child or classroom).

Therefore, donations shall not be accepted or receipted if the fundraising activities do not provide benefit to the majority of the school body, or a substantial portion of it.

In addition, the Board, through the Directors and Senior Administration, shall have the right to refuse donations that do not meet the Board’s mission, vision and strategic priorities.

3. **Communication with the Donor:**

An individual or group wishing to make a donation should consult with the school principal or the designated Board official (the Manager of Financial Services). The donor should be informed that:

- All accepted gifts to the schools or to the Board will become the exclusive property of the Board and part of its inventory.
- The Board will attempt to honour the intent of the donor as to use and location of accepted gifts but does not make any commitment as to use, replacement or disposal;

- The use of the gift may be dependent upon the availability of funds within the school budget should the gift require supplies, materials and/or financial commitment to use the gift in accordance with the standards of the Board;
- Installation and/or alterations to Board property required in association with acceptance of the gift shall be subject to the approval of the Superintendent of Business or designate;
- Gifts will be covered by the normal insurance policies of the Board.

4. Protocol for Accepting Donations:

The principal or appropriate official shall consider the following when making a decision to accept a donation:

- Value of the gift to the school's educational, wellness or extracurricular programs;
- Location of the gift in the school building or on the school property;
- Applicable installations or repair costs;
- Safety, security and maintenance requirements;
- Board standards for equipment (e.g. computers, audio-visual);
- Financial commitment required by the school or the Board.

5. Recognition of the Donor:

The Principal is expected to express to the donor the school's appreciation for the gift. In some circumstances, it may be appropriate for a principal to make a request to the Superintendent of Business that a letter be sent to the donor on behalf of the Board.

6. Ownership of Donations:

As noted above, all donations will become the property of the Board. It is recognized, however, that in most circumstances, donors desire the property or benefits of the donation to remain at the specific school. Every reasonable effort will be made to ensure that such is the case.

As a courtesy, in the case that the donated equipment or other goods are removed from the school within five years, reasonable efforts will be made by the principal to inform the donor (if still known) of the reason for removal.

7. Tax Receipts:

Tax receipts shall be issued in accordance with the Administrative Procedure AP-BA-03 – "Charitable Donations".