

The Division is a registered charitable organization and may accept donations from individuals, groups, or organizations and issue receipts for tax deductions to donors.

Procedures

1. All cash donations received as donations eligible for income tax deduction must be for the advancement of education, specifically:
 - 1.1 The establishment of student or staff scholarships, or other awards;
 - 1.2 The purchasing of capital equipment and furnishings; or
 - 1.3 The enhancement of co-curricular or extra-curricular programs.
2. All donations must be for application within the Division to the benefit of students of the Division.
3. All donations are directed to the Secretary-Treasurer as a valid donation. If the Secretary-Treasurer has any concerns with the donation, discussion shall be held with the Superintendent and a decision reached on whether the donation is charitable or is in the best interests of the Division.
4. All funds received shall be processed through the Division's regular accounting system, specifically identified and appropriately recorded.
5. Receipts for income tax purposes shall not be issued for donations of less than ten (10) dollars.
6. All approved donations shall be disbursed as directed by the donor for the activity approved "for the advancement of education", as soon as possible. In the case of donations being received without specific instruction for their use, the Superintendent shall decide upon the use of such funds in discussion with school administrators.
7. The Secretary-Treasurer shall issue the official receipts. A copy of the official receipt is included in the forms section in this manual.
8. An administrator may wish to acknowledge a particular donation in some appropriate manner and is free to do so.
9. Any legal issues regarding charitable donations should be addressed to:
Director Charitable and Non-Profit Organization Section
Revenue Canada

Reviewed/Revised: March 2014