

DONATIONS

Statement of Policy

The Peel District School Board approves the establishment of a policy respecting donations. Such policy shall be administered in accordance with all governing regulations.

This policy is aligned with and supports the principles and expectations of the Board's Human Rights policy ([Policy 51](#)) and the Equity and Inclusive Education policy ([Policy 54](#)). At all times, this policy should be interpreted to be consistent with the Board's policies and the *Human Rights Code*.

Administrative Regulations

These regulations shall apply to donations from individuals, community groups, industries, associations, etc. for cash monetary donations to be used as scholarship awards, or to be set up as trust funds to be used for awards, or to be used for the purchase of equipment, etc., and for the donation of gifts-in-kind, such as equipment.

1. All donations accepted by the Peel District School Board become the property of the Board.
2. Principals of individual schools shall be empowered to arrange directly with prospective donors the conditions of scholarships, awards, etc.
3. Donors of competitive academic scholarships and awards shall be advised to offer such scholarships and/or awards in a specific school.
4. This policy will be administered in accordance with the Income Tax Act.
5. All donations must be made to the Peel District School Board and reported in the Peel District School Board's annual Registered Charity Information Return, filed with the Canada Revenue Agency.
6. All donations must be accompanied with appropriate background regarding their use.
7. All official donation receipts for income tax purposes will be prepared through the Finance Support Services department and signed by the Controller of Finance Support Services or designate.
8. All official donation receipts for income tax purposes will be issued in the name of the donor.

9. In the case of a fundraising project which is organized by an individual school or group, the amounts collected will be forwarded to Finance Support Services in total with an appropriate list of donors, mailing addresses and amounts.
10. If a fundraising project is started and the funds collected are submitted to the Peel District School Board and official receipts are issued, these monies would not be refundable if, for example, the project was cancelled at a later date due to insufficient donations received.
11. Official donation receipts for income tax purposes will be issued only when the donation is received and will pertain to the specific year of receipt.
12. A donation of goods will require special certification by the donor as well as an independent third-party appraisal, both documents to be as specified by the Canada Revenue Agency, and such donations must follow the routine as specified by the Canada Revenue Agency.
13. All official donation receipts will be issued from the Central Board Office under the supervision of the Controller of Finance Support Services.
14. No other registered charitable organization numbers shall be used by any location within the Peel District School Board.

(Bold print together with underlining signifies new language)

Approved July 22, 1969
Revised February 26, 1985
Revised April 9, 1991
Revised October 8, 1996
Revised January 1, 1998 (*to reflect change in Board name*)
Revised April 11, 2000
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