

## **CHARITABLE DONATIONS**

### **Background**

The District is a registered charity with Canada Revenue Agency. Therefore, the District encourages the donation of funds or equipment for special school events, scholarships or projects.

### **Procedures**

1. All donations, gifts, grants, bequests are:
  - 1.1. To be consistent with the District mission statement.
  - 1.2. To be appropriately administered by the District.
  - 1.3. To be duly recognized and publicly acknowledged by the District as deemed appropriate.
2. Major donations shall be acknowledged by a certificate of appreciation from the District.
3. There shall be no restrictions, expressed or implied, by the donor as a condition of providing the gift unless approved by the Board.
4. A tax deduction receipt shall be issued for all donations in excess of twenty-five dollars (\$25.00).

Reference: Sections 8, 20, 22, 23, 65, 85 School Act  
Income Tax Act

Approved: August 15, 2021  
Revised: