



Title: **DONATIONS**

Adopted: November 2018

Reviewed: June 2021, June 2025

Revised: September 2019

Related:

Policy

It is the policy of the Bloorview School Authority that the support of individuals and organizations that provide donations for student programs and resources is valued, provided such donations are consistent with the goals, guidelines and policies of the Authority.

Background

1. The Bloorview School Authority is a registered charity (# 87606 3116 RR0001) that operates within the regulations set out by the Canada Revenue Agency (CRA) and will accept tax deductible donations related to its operation as a charitable organization, subject to established guidelines. The Holland Bloorview Kids Rehabilitation Hospital policy on fund raising is relevant to this policy in some circumstances.

Definitions

2. **Donation** - A voluntary contribution to the school in the form of a financial donation, bequest, gift in kind or gift of service.
3. **Charitable Donation** - A donation that meets Canada Revenue Agency criteria for a tax receipt. Donors may request that the gift be used for a specific purpose and still be eligible for a tax receipt, provided;
 - there is no benefit to the donor,
 - the directed gift does not benefit a person closely associated with the donor, and
 - decisions regarding the utilization of the donation within the program rest with the Authority.

4. **Gifts in Kind** - A non-financial donation of new or used goods or services. Donations are accepted only on the pre-approval of the Principal or Supervisory Officer/Director. The Authority does not accept donations of used stationary exercise equipment, electrical items, appliances, electronics, computer software.
5. **Gifts of Service(s)** - Contributions of services, that is of time, skills or efforts. These are not property and therefore they do not qualify as gifts for purposes of issuing official donation receipts.
6. **Fair Market Value Appraisal** - A formal document authorized by an expert, other than the donor, in the field of the donated goods assessing the value of the donated item. The appraisal must include a complete description of the goods including manufacturer, make and model, original purchase date or approximate age of the goods, safety condition at the time of appraisal and fair market value. This document is to be provided by the donor.
7. **Non-Qualifying Donation** - A donation for which a charity may not issue an official receipt for income tax purposes. Examples include gifts of service(s) or donations where the donor has requested that the gift be used for a specific person or family.
8. **Charitable Donation Tax Receipt** - A receipt acceptable to Canada Revenue Agency for income tax purposes

Regulations

9. These regulations shall apply to donations by community groups, industries, associations, etc. for cash monetary donations to be used as scholarship awards, bursaries, or to be set up as trust funds to be used as awards, or to be used for the purchase of equipment, or any other permitted purpose which is in line with the operation of the school.
 - a. All donations accepted by the Bloorview School Authority become the property of the Authority.
 - b. This policy will be administered in accordance with the Income Tax Act.
 - c. All donations must be made to the Bloorview School Authority and reported in the Bloorview School Authority's annual Charity Return, filed with the Canada Revenue Agency.

- d. All donations must be accompanied with appropriate background regarding its use.
- e. All official tax receipts will be prepared through the Finance Support Services
- f. All tax receipts will be issued in the name of the donor.
- g. In the case of a project which is organized by an individual school or group, the amounts collected will be forwarded to the Finance Support Services in total with an appropriate list of donors, mailing addresses and amounts.