



**POLICY SECTION:** FINANCE  
**SUB-SECTION:** FUNDS AND FOUNDATION  
**POLICY NAME:** DONATION  
**POLICY NO:** F.F.02

<b>Date Approved:</b> August 26, 2010	<b>Date of Next Review:</b> December 2021	<b>Dates of Amendments:</b> December 2016
<b>Cross References:</b> S.S.04 Access to Students in Schools S. 16 Access to Pupil Information S.M.04 Fundraising in Schools F.F.26 Sponsorship Education Act, Reg. 298, Sec. 24 Advertising and Announcements Education Act, Reg. 474/00 Access to School Premises		
<b>Operational Procedures:</b> Terms of Reference for Gifts		

**Purpose:**

To provide parameters and clarify procedures for the acceptance and/or approval of donations at the Board and/or school level.

**Scope and Responsibility:**

This Policy extends to all persons, groups, communities and business entities and organizations. The Director of Education is responsible for this policy.

**Alignment with MYSP:**

Living Our Catholic values  
Strengthening Public Confidence  
Fostering Student Achievement and Well-Being  
Achieving Excellence in Governance  
Providing Stewardship of Resources  
Inspiring and Motivating Employees



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### Policy:

It is the purpose of the Toronto Catholic District School Board to accept donations (gifts) that **In** support of the Mission, Vision and Goals of the **Toronto Catholic District School Board, acceptance of donations (gifts) will be considered to enhance** for the purposes of enhancing learning opportunities for students.

The donation (gift) cannot revert back to an organization or individual outside of the Toronto Catholic District School Board (e.g. **Parent Councils** CSAC, Alumni Associations, etc.).

All donations (gifts) shall be related to charitable, humanitarian, educational, or service activities consistent with the tenets of Catholicism.

### Definitions

#### Donation (Gift)

A donation (gift) is a voluntary transfer of property without valuable consideration. Generally, a donation (gift) is made if all three of the conditions listed below are satisfied:

- Some property usually cash is transferred by a donor to a registered charity;
- The transfer is voluntary; and
- The transfer is made without expectation of return, and there is no benefit of any kind that may be provided to the donor or to anyone designated by the donor.

#### Gift in Kind

A gift in kind is a gift of property other than cash. It can be real property (e.g. real estate, securities), personal property (e.g. art, jewelry) or intangible property (e.g. patents, license). However, a gift of service is not a gift in kind that is eligible for a charitable tax receipt. Gifts in kind may be retained by the TCDSB and used for purposes consistent with its objectives or may be liquidated, if not contrary to the donor's explicit wishes.



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## Regulations

1. The Toronto Catholic District School Board will encourage donations from persons, groups, communities and business entities and organizations which are consistent with the goals **and objectives** of the Board, **Donations** will not compromise or exploit students or staff, and will strive to ~~balance~~ **enhance** educational opportunities for students.
2. The Board shall encourage donations from donors whose ~~ethical and political values correspond to the common good as defined in~~ **are consistent with** Ontario Catholic Education, and the Corporate Sector published by the Institute for Catholic Education: “the common good balances harmoniously the recognition, respect, and interests of the human person with the needs and expectations of the community”.
3. Donations are to fall under the auspices of the Partnership Development Department, and under its guidance, administrative staff are to develop guidelines with specific terms of reference.
4. The responsibility for implementation of this Policy and any supporting procedure shall be with the Director of Education and the Associate Director of Business Services.

## Procedures

1. The TCDSB will work with all donors and recipients to ensure that the terms of reference for all gifts can be satisfied. The TCDSB will ensure relevant information is received prior to gift acceptance and take into consideration costs of on going support and maintenance, recognition and stewardship activities.
2. The TCDSB has set forth the signing authorities required to accept gifts. While the TCDSB will make every effort to accept all gifts, it retains the right to refuse the offer of any gift. The refusal may be the result of difficulties in administering



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~~the gift in accordance to the donor's wishes, special storage requirements, the inability to obtain a cost effective objective appraisal, environmental issues associated with the gift, the illegal nature, or other factors that deem the gift unacceptable. The TCDSB may also refuse a gift if its acceptance is incompatible with its mission, image and values; limits or imposes conditions on academic freedom; or compromises the autonomy of the institution.~~

**Donors are required to complete and submit a letter outlining the terms of reference for all gifts in accordance with Operational Procedures, Terms of Reference for Gifts.**

~~3. The TCDSB follows the regulations set out by the CRA governing the valuation of gifts in kind. A charitable tax receipt is issued for the fair market value of the gift at the date the ownership is transferred to the TCDSB. In most cases, this will require some pre advice and planning with TCDSB Business Services.~~

**The letter outlining the terms of reference for all gifts from the donor can be addressed to the school or TCDSB and forwarded to the Partnership Development Department.**

~~4. Gifts will qualify for current calendar year charitable tax receipts if they are post marked in the current year or officially received at the TCDSB in the current year.~~  
**While the TCDSB will make every effort to accept all gifts, it retains the right to refuse the offer of any gift.**

~~5. Donations require an "arms length" relationship between the donor and the beneficiary when a charitable tax receipt is to be issued. Where no "arms length" relationship exists or, where the donor controls the use or specifies a person or family to receive the funds (e.g. private benevolence), no receipt will be issued. Business receipts, not charitable tax receipts, are provided for corporate sponsorships and private benevolence.~~

**Schools may enter into written contractual arrangements regarding donations subject to a central review of the contractual documents. This review will be facilitated through the Partnership Development Department.**



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6. ~~The TCDSB will work with all donors and recipients to ensure that the terms of reference for all gifts can be satisfied. The TCDSB will ensure relevant parties are consulted prior to gift acceptance in the light of donor stipulations, fund matching possibilities, ongoing costs including insurance coverage, and other implications.~~  
**The TCDSB follows the regulations set out by the CRA governing the valuation of gifts-in-kind. A charitable tax receipt is issued for the fair market value of the gift at the date the ownership is transferred to the TCDSB. In most cases, this will require some pre-advice and planning with TCDSB Business Services.**

7. ~~The TCDSB welcomes donations made by will, gift annuity, life income agreement, living trust or life insurance. The TCDSB will provide guidance to individuals who are considering a planned gift. Prospective donors are always encouraged to retain their own, independent advice.~~  
**Gifts will qualify for current calendar year charitable tax receipts if they are post marked in the current year or officially received at the TCDSB in the current year.**

8. ~~Where events or information available subsequent to gift acceptance occurs, which constitutes a significant and continuing challenge to the TCDSB's reputation, the TCDSB will seek legal counsel to resolve the issue within the law.~~  
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9. ~~All of the above needs to comply with the TCDSB Trustee Services and Expenditures Policy T.17 and TCDSB Policy Sweatshop Free Purchasing Policy F.P.04, and where necessary, requirements of the OFSAA Uniform Sponsorship Policy.~~

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#### **Evaluation and Metrics:**

The effectiveness of the policy will be determined by measuring the following:



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- **on-going incremental donations received;**
- **support of the goals in the TCDSB Multi-Year Strategic Plan;**
- **engagement of schools and community groups.**

APPENDIX A