

# Administrative Procedure 509

## Business Administration

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## DONATIONS

### BACKGROUND

The Charter Board welcomes donations that support student learning, school programs, and the long-term sustainability of Westmount Charter School (WCS). All donations must be consistent with the Board's charter, vision, and mission, and must comply with the *Education Act*, *Income Tax Act* (Canada), and applicable public-sector accountability and transparency standards.

Donations shall not compromise the integrity, independence, or public trust of Westmount Charter School and must not result in inappropriate influence over school operations, programming, or decision-making.

### PROCEDURES

1. Authority to Accept Donations
  - 1.1 Donations to Westmount Charter School may be accepted or declined by the Principal, Superintendent, Secretary-Treasurer or Treasurer to the Board (or designate).
  - 1.2 The Charter Board reserves the right to refuse or return any donation that:
    - 1.2.1 Is inconsistent with the school's charter or values;
    - 1.2.2 Creates a conflict of interest;
    - 1.2.3 Imposes unacceptable conditions; or
    - 1.2.4 Does not comply with legislation or Board policy.
  - 1.3 Once accepted, all donations become the property of the Westmount Charter School Society.
2. Charitable Receipting
  - 2.1 The Society shall issue official charitable donation receipts in accordance with the *Income Tax Act* and *Canada Revenue Agency (CRA)* guidelines.
  - 2.2 Receipts shall be issued only for donations of \$25 or more and only when all documentation requirements are met.
3. Cash Donations
  - 3.1 Cash donations shall be made payable to the Westmount Charter School Society and processed through the Secretary-Treasurer or Treasurer to the Board.
  - 3.2 Donors may designate cash donations to one of the following funds:
    - 3.2.1 Facilities Fund - for building, improving, or leasing school facilities;
    - 3.2.2 Furniture and Equipment Fund - including technology, physical education, science equipment, playgrounds, instruments, and furnishings;
    - 3.2.3 Curriculum Support Fund - including learning materials, field trips, guest speakers, and special programs; and
    - 3.2.4 Legacy Fund - for initiatives that support the long-term sustainability and future of Westmount Charter School.
  - 3.3 Designated donations shall be used only for their stated purpose unless otherwise authorized by the donor in writing.

4. Gifts-in-Kind (Non-Cash Donations)
  - 4.1 Gifts-in-kind may be accepted only if they are consistent with the school's needs and priorities.
  - 4.2 To qualify for a charitable receipt, a transfer of property must occur, as defined by CRA.
  - 4.3 Fair Market Value (FMV) must be established as follows:
    - 4.3.1 New items - supported by vendor receipt;
    - 4.3.2 Used items under \$1,000 - a qualified representative of the registered charity may determine FMV; and
    - 4.3.3 Items of \$1,000 or more - require a third-party professional appraisal (including the appraiser's name, address, signature, qualifications, and evidence of competency).
  - 4.4 Securities (stocks, bonds, etc.) shall be receipted at FMV on the date of donation.
  - 4.5 Services (time, skills, or labour) are not gifts and cannot be receipted. A donor may invoice for services and donate the payment back through two separate transactions, subject to CRA rules.
5. Documentation Timelines
  - 5.1 FMV documentation must be submitted to the Secretary-Treasurer or Treasurer to the Board no later than 60 days, and no earlier than 21 days before the donation is received.
  - 5.2 All receipting documentation must be submitted within 60 days of donation acceptance.
6. Solicitation of Donations
  - 6.1 Only the Charter Board or School Council, with written authorization from the Secretary-Treasurer or Treasurer, may solicit private or corporate donations.
  - 6.2 All fundraising and solicitation must comply with applicable government legislation (i.e. CRA regulations) and regulations in effect at the time.
7. Recognition and Acknowledgment
  - 7.1 Donations may be acknowledged through:
    - 7.1.1 Letters from the Board, Superintendent, or Principal;
    - 7.1.2 Official charitable receipts (upon request);
    - 7.1.3 Recognition in school communications; or
    - 7.1.4 Other approved recognition methods that are consistent with Board policy.
  - 7.2 Recognition must be appropriate, transparent, and not compromise the integrity of public education.

<b>Legal Reference</b>	<i>Education Act</i> <i>Income Tax Act</i> <i>Canada Revenue Agency</i>
<b>Date of Adoption:</b>	April 12, 1999
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