

	<b>Lloydminster Catholic School Division – Administrative Procedures</b>	
	<b>AP 522 – Charitable Donations To Schools</b>	
Related LCSDF AP's	AP 521 – Extra-Curricular Student Fees, Fundraising and Donations AP 525 – Sponsorships AP 526 – Community Partnerships	
Form(s)		
References:	<i>The Education Act, 1995</i> sections 85, 87, 175 Canada Revenue Agency	
Received by the Board: August, 2020		Update: August, 2020

### Background

The Division is a registered charitable organization and may accept donations from individuals, groups or organizations and as such may issue tax receipts to donors.

### Procedures

1. All donations must be applied within the Division as a direct benefit to the students within the Division.
2. All donations must be directed to the Chief Financial Officer to determine validity. The Chief Financial Officer will determine whether the donation is both charitable and is in the best interests of the students in the Division.
3. Receipts for income tax purposes will not be issued for donations less than twenty dollars (\$20.00).
4. The Chief Financial Officer shall issue all tax receipts.
5. Principals may acknowledge a particular donation in an appropriate manner beyond the issuance of tax receipts.
6. All donations made with the purpose of enhancing Division land or property must follow the procedures listed in Administrative Procedures 521, 525 and 526.