

	Lloydminster Catholic School Division – Administrative Procedures	
	AP 522 –Donations	
Related LCSO AP's	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: November, 2025	Update: November, 2025	

Background

Lloydminster Catholic School Division is a “Registered Charitable Organization” within the terms of the *Income Tax Act*. The Division may accept donations from individuals, groups or organizations and as such may issue tax receipts to donors as per the guidelines specified by the Canada Revenue Agency.

Donations and gifts-in-kind shall be for the advancement of education and operate in conjunction with the school division mission, belief statements, religious and educational mandate and Board policies.

Procedures

1. All donations must be applied within the Division as a direct benefit to the students within the Division.
2. Donations received may be received in cash or in-kind.
3. Restricted donations with conditions that are too limiting to implement, may require the donor to revise those conditions.
4. 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.
5. Gift-in-kind donations will be issued tax receipts at fair market value. Fair market value will be determined using a waived invoice for services or materials; an assessment by the Chief Financial Officer or independent appraisal if necessary.
6. Receipts for income tax purposes will not be issued for donations less than twenty dollars (\$20.00).
7. The Chief Financial Officer shall issue all tax receipts.
8. Principals may acknowledge a particular donation in an appropriate manner beyond the issuance of tax receipts.

9. All donations made with the purpose of enhancing Division land or property must follow the procedures listed in Administrative Procedures.