

# ARROWSMITH COMMUNITY JUSTICE SOCIETY

## Charitable Donations



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Last Rev:

### **GUIDING PRINCIPLE:**

The Arrowsmith Community Justice Society (ACJS) works with compliance with the Canada Revenue Income Tax Act with regard to Charitable Donations.

### **OBJECTIVES:**

1. The objective is to provide clear guidelines for Board members, volunteers and staff in regard to the issuing of receipts for charitable donations.

### **PROCEDURE:**

#### **Issuing Receipts:**

The Society automatically issues receipts in accordance with the regulations set out in the Income Tax Act to anyone who freely gives money or goods-in-kind, unless a donor indicates that a receipt is not necessary or where the donation is less than \$25.

#### **In-Kind Donations:**

Receipts are issued for the retail value of new goods or established resale value for used goods, before taxes added, donated to the Society. Documentation clearly showing the established fair market value shall be kept with the receipt copy.

#### **Waiving Expense Reimbursements for Donation Receipts:**

Personnel who wish to make the expenses, incurred while doing the work of the Society, a charitable donation should submit their expense form as usual. A reimbursement cheque for the expense will be given to the applicant and the applicant will then make a personal donation to the Society, for which they receive a charitable giving receipt. This policy is in compliance with the Income Tax Act and also contributes to the data necessary for the Society to determine program expenses. Note that the donation of volunteer time is not considered a valid tax exemption.