SUMMER VILLAGE OF WHITE SANDS

Prepared by:	Administration	**Number**:	ADM 1.14
Adopted by:	White Sands Council	**Date**:	May 19, 2026
		Resolution #:	26:07:03

Title: **Donation Acceptance & Official Receipting Policy**

Purpose: To establish a clear and consistent process for accepting donations and issuing official donation receipts in accordance with Canada Revenue Agency (CRA) requirements while ensuring responsible and efficient administration.

Policy: The Summer Village of White Sands appreciates donations that support municipal programs, services, facilities, projects, and community beautification initiatives.

The Summer Village may accept donations and issue official donation receipts where permitted by CRA regulations.

The Summer Village reserves the right to accept or decline any donation. Donations cannot be refunded once an official donation receipt has been issued.

Donation Receipts: Official donation receipts may be issued for:

- Cash donations of $100.00 or greater; and
- Eligible gifts-in-kind (non-cash donations) with a fair market value of $100.00 or greater.

All donation receipts shall comply with applicable CRA requirements.

Gifts-in-Kind: Examples of gifts-in-kind may include flowers, benches, equipment, materials, supplies, or other items donated for municipal use.

To be eligible for a donation receipt:

- The donation must be voluntary;
- Ownership of the item must be transferred to the Summer Village;
- The item must support a municipal purpose; and
- The value of the donation must be supported by appropriate documentation.

The Summer Village may request receipts, invoices, photographs, appraisals, or other supporting information to establish the value of a donation.

Donations Not Eligible for Receipting:

Official donation receipts will not be issued for:

- Volunteer labour or services;
- Sponsorships, advertising, or promotional opportunities;
- Discounts on goods or services including contractors;
- Donations that provide a personal benefit to the donor; or
- Any donation not eligible under CRA regulations.

Prior Approval:

Individuals, organizations, and members of Council are encouraged to contact Administration before purchasing items intended for donation.

The Summer Village is not obligated to accept a donation or issue a donation receipt for items purchased or donated without prior approval.

Authority:

The Chief Administrative Officer or designate is authorized to:

- Accept donations;
- Request supporting documentation;
- Determine eligibility for receipting;
- Issue donation receipts where appropriate; and
- Decline donations or receipting requests that do not meet CRA requirements or this policy.

Financial Reporting:

All donations shall be recorded in the municipality's financial records in accordance with applicable accounting standards and municipal financial reporting requirements.

Effective Date:

This policy is effective upon adoption by council.