



School District 19
(Revelstoke)

Revelstoke Board of Education

Policy Manual

4.10 Charitable Donations and Sponsorship Agreements

The Board of School Trustees supports the use of the district's charitable status to support local school and district programs, services, activities, facilities, and grounds that improve educational opportunities for students

The Revelstoke Board of Education is registered with Canada Revenue Agency (CRA) as a charitable organization for the purpose of:

- promoting post-secondary education through bursaries and scholarships; and
- receiving donations/contributions of funds that will be used to enhance educational opportunities for students.

Guidelines

The Secretary-Treasurer will manage the school district's registered charitable organization status and sponsorships under the following guidelines:

1. Donors will be permitted to direct their gifts to specific programs, services and activities as allowed by CRA.
2. All donations must meet CRA guidelines to be eligible for a tax receipt.
3. Donations may not result in a direct benefit to a family member of the donor.
4. The district is required to record all non-cash donations at fair market value. Independent appraisals will be used to determine the fair market value.
5. Sponsored projects must meet the approval of the Secretary-Treasurer or Superintendent prior to receiving authorization to use the district's registered charity number.
6. A written sponsorship agreement will be developed after approval of a project for sponsorship that details the scope of the project, the start and end date and key deliverables that will enhance students' educational opportunities.

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7. Proposals for donations or sponsorship of a unique or potentially controversial nature, or resulting in a district-wide impact, will be referred to the Board for consideration.
8. Donations of funds received shall be held in trust in District bank accounts until it has been ensured that the funds have been expended in accordance with the stated purposes.
9. Organizations and individuals seeking sponsorship by the School District must submit a written proposal that details the benefit to students and their educational opportunities.