

**POLICY NAME: Charitable Receipting**

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**1. Purpose**

- 1.1. This policy is required to ensure that DLUC retains its status as a charitable organization.

**2. Scope**

- 2.1. This policy applies to all income and donations received by the church.

**3. Policy Statement**

- 3.1. Charitable tax receipts for donations of money and gifts-in-kind must be issued in accordance with CRA regulations. In general, gifts of cash where the donor is identifiable are receiptable. Gifts of property whose fair market value can be determined are receiptable. Gifts of time and talents, gifts directed to an individual, and gifts whose value cannot be determined are not receiptable.
- 3.2. Charitable tax receipts written each year must be reconciled with revenues declared.
- 3.3. Donation receipt forms and envelope sets must be numbered, kept secure and accounted for. Apart from the Envelope Secretary and Church Secretary, no one in a position to receive cash on behalf of DLUC should have access to donation receipts.
- 3.4. A separate receipt book must be used to issue receipts for non-charitable income (rent etc).
- 3.5. Donations are kept confidential, and are known only to the Envelope Secretary (and other signing officers where necessary).
- 3.6. As required by CRA, the Registered Charity Information Return must be filed with the Charities Directorate each year.
- 3.7. All decisions regarding the eligibility of any donation for a charitable tax receipt must involve the Treasurer and the Envelope Secretary. Documentation from CRA supporting the position of the Treasurer and the Envelope Secretary regarding the receiptability of any donation must be made available to the Board or to any member of DLUC upon request.

**4. Definitions**

- 4.1. **Charitable gift:** a voluntary and irrevocable transfer of property (usually money) with no expectation of benefit in return
- 4.2. **CRA:** Canada Revenue Agency
- 4.3. **DLUC:** Deer Lake United Church
- 4.4. **Gift-in-Kind:** a gift of property other than cash

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Authorized by: DLUC Board  
*Staff position or organization responsible for authorising the policy*  
Maintained by: Treasurer  
*Staff position responsible for keeping the policy up to date and error free*  
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- 4.5. **Signing Officer:** Any member or employee of DLUC who has been given Board approval to have authority over the church's banking transactions, and whose signature authorizes withdrawals from the church's accounts.

**5. Responsibility / Owner**

- 5.1. The Envelope Secretary and the Treasurer work together to ensure compliance with this policy.  
5.2. The Treasurer is responsible for ensuring that this policy is maintained and adhered to.

**6. Legislative Context / External References**

- 6.1 United Church of Canada Financial Handbook for Congregations 2006 Edition  
Section 6 – Charitable Status  
Section 9 – Congregations and Overseas  
<http://www.united-church.ca/mtf/pdf/financial2006.pdf>
- 6.2 CRA Publication – Gifts and Official Donation Receipts IT110R3  
<http://www.cra-arc.gc.ca/E/pub/tp/it110r3/README.html>
- 6.3 CRA Publication – Gifts in Kind to Charity and Others IT297R2  
<http://www.cra-arc.gc.ca/E/pub/tp/it297r2/README.html>
- 6.4 CRA Publication – Registered Charities and the Income Tax Act RC4108  
<http://www.cra-arc.gc.ca/E/pub/tg/rc4108/README.htm>
- 6.5 CRA Publication – Registered Charities Operating Outside Canada RC4106  
<http://www.cra-arc.gc.ca/E/pub/tg/rc4106/README.html>

**7. Associated Documents / Internal References**

- 7.1 Treasurer's Job Description  
7.2 Envelope Secretary's Job Description  
7.3 Your Gifts to Deer Lake – Are You Benefiting?  
7.4 Letter from Jean M Anderson CMA (auditor) attached to Board Minutes – June 15, 2004  
7.5 Associated Procedure
- 7.5.1 Charitable tax receipts for those with envelopes are issued by the Envelope Secretary.
- 7.5.2 Charitable tax receipts for offerings received through the Office are issued by the Church Secretary.
- 7.5.3 Charitable tax receipts for gifts-in-kind are issued by the Church Secretary only with documentation of fair market value attached.

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