



# The Corporation of the Municipality of Arran-Elderslie

## Staff Report

Council Meeting Date: October 15, 2024

Subject: SRECDEV.24.07 Adopting a Fundraising and Donation Policy

Report from: Jennifer Isber-Legge, Economic Development Coordinator

Appendices: Draft Fundraising and Donation Policy

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### **Recommendation**

Be It Resolved

1. That Report SRECDEV.24.07 Fundraising and Donations is hereby received; and
2. That Council direct staff to bring forward a bylaw to bring force and effect to Policy ECDEV-2024-01 at a future Council meeting.

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### **Report Summary**

Donations are important to the vitality of the services, programs and infrastructure provided by the Municipality to preserve, enhance and strengthen the quality of life in the community.

This policy establishes the terms for accepting individuals' donations to the Municipality for specific projects and through community fundraising campaigns.

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### **Background**

Community groups in Arran-Elderslie have always generously supported municipal parks, infrastructure, and programs. A community group may choose to operate a fundraiser to support or start a project that they feel will improve the community and will ask the Municipality to provide charitable tax receipts for donations made by individuals and recognize support from business.

The decision for the Municipality, acting as a qualified donee, to provide a charitable tax receipt is governed by CRA guidelines and the Income Tax Act.

This policy provides clarity for both the donors and the Municipality on receiving donations, receipting eligible donations, and maintaining records.

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## **Analysis**

Increasingly, organizations are approaching the Municipality with plans and suggestions for new and improved infrastructure, parks, and programs, and offering to either make a one-time donation from the organization or fundraise over a period of time for these projects.

The request for the Municipality to provide charitable tax receipts for individual donations is a common part of the conversation.

This policy incorporates CRA guidelines and the Income Tax Act as they govern charitable tax receipting, together with direction outlining the relationship between donors and the Municipality.

Clarity before any fundraising campaigns or donations are committed to is of utmost importance to maintain relationships with our partner community organizations and individuals.

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## **Link to Strategic/Master Plan**

6.1 Protecting Infrastructure, Recreation and Natural Assets

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## **Financial Impacts/Source of Funding/Link to Procurement Policy**

There are no immediate financial impacts of this policy.

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Approved by: Emily Dance, Chief Administrative Officer