



**Subject:** *Acceptance of Donations Policy Review*  
**To:** Corporate & Residential Services Committee  
**Date Prepared:** 3/10/23  
**Related Motions:** C11(357)  
**Prepared by:** Nathan Hoffmann, Policy Analyst  
**Approved by:** Adam Clarkson, Director of Corporate Services

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### Summary

The 'Acceptance of Donations Policy' address how the Municipality accepts and manages donated funds and gifts. This Policy update only requires house keeping changes, with one proposed amendment to increase the size of donation eligible for a tax receipt from \$20 to \$25.

### Financial Impact Statement

n/a

### Recommendation

That the Corporate and Residential Services Committee recommend to Council to adopt the updated 'Acceptance of Donations Policy'.

### Recommended Motion

#### Regular Meeting of Council (Policy & In-Camera) - March 21, 2023

*Move that the Corporate & Residential Services Committee recommends to Council that Council give notice of intent to approve the Acceptance of Donations Policy as attached to the Executive Committee agenda dated March 21, 2023.*

#### Regular Meeting of Council - March 29, 2023

*Move that the Corporate & Residential Services Committee recommends to Council that Council approve the Acceptance of Donations Policy as attached to the Executive Committee agenda dated March 29, 2023.*

### Background

The 'Acceptance of Donations Policy' (the 'Policy') addresses how the Municipality of East Hants (the 'Municipality') accepts and manages donations, issues tax receipts, and the appropriate use of donated funds. This Policy was created in 2011 and has not been updated since this time.

This update is being completed as part of the regular Policy review schedule. The Policy Analyst met with the following staff to complete this review:

- Director of Finance;
  - Manager of Finance; and
  - Chief Administrative Officer.
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## Discussion

Current Municipal use and interpretation of the Policy means it requires no substantial updates. Several small housekeeping changes were made to no longer reference Municipal reports, clarify language, and update the Policy's template.

The only substantial change in content of this Policy is updates to Section 6.1. The draft version of the Policy states that tax receipts will only be issued for donations greater than \$25. The current version of the Policy allows for receipts to be issued for donations greater than \$20. This change is proposed due to the low volume of donations received under \$20 and the logistical impacts of issuing receipts for these smaller donations.

### STRATEGIC ALIGNMENT

The draft Policy aligns with the Municipal Key Strategy of Corporate Excellence.

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## Alternatives

Committee may recommend any other policy amendments as appropriate.

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## Attachments

Draft Acceptance of Donations Policy