



Subject: *Donation Fund and Acceptance of Donations Policy*
To: Corporate and Residential Services Committee
Date Prepared: Nov 20, 2025
Related Motions: N/A
Prepared by: Wade Tatttrie, CPA, CA, Director of Finance
Approved by: Kim Ramsay, CAO

Summary

There is an opportunity to financially assist an East Hants non-profit organization. An individual has contacted the municipality and indicated they are willing to donate \$10,000 to the Municipality (via a Foundation), with the intention that these funds are then granted by the municipality to the non-profit entity. A charitable tax receipt would be issued by the municipality to the donor (person or entity).

Council policy “Acceptance of Donations” is relevant to this matter. It accompanies this report.

Financial Impact Statement

The net financial impact to the municipality would be zero.

Recommendation

NA

Options For Council to Consider

1. *Council approve the creation of a Uniacke Wishgivers Donation Fund. And that annually a grant will be provided to Uniacke Wishgivers in the amount of funds collected from outside parties.*
2. *Do nothing.*

Background

The Council Policy on “Acceptance of Donations” notes the following:

Section 1.1 “Donations must be for purposes consistent with the Municipality’s mandate, programs, services and activities and must be deemed to be in the public interest of the Municipality”.

Section 3.3 “Council may establish Donations Funds for the collection and use of donations.”

Section 3.3 “Donations of cash designated for specific purposes will only be accepted by the Municipality where Council has authorized the specific purpose or a fundraising campaign and where the necessary Donation Fund has been established.”

Section 3.4 “Contributions from a donation fund to an organization or individual is considered a grant and will be reported as such.”

Section 4.1 “The Municipality cannot facilitate a “conduit” relationship between donors and an organization which is independent of the Municipality. This means that the Municipality’s authority to issue tax receipts cannot be used to provide an unrelated organization with the ability to provide contributors with a tax benefit.”

Uniacke Wishgivers has been a recipient of annual Municipal government grants for several years.

Links:

Facebook Page: <https://www.facebook.com/groups/333649545197417/>

News Articles: <https://www.saltwire.com/atlantic-canada/uniacke-wishgivers-fundraisers-top-up-emergency-fund-51706>

<https://www.saltwire.com/atlantic-canada/santa-claus-visits-mount-uniacke-as-thousands-of-dollars-are-raised-for-those-in-need-163176>

It should be noted that a similar matter has occurred in May of 2024 when RBC donated to the municipality and these funds then granted to East Hants Youth Links. East Hants Youth Links has been a recipient of the annual Community Partnership Fund grant.