

ANNEX A

FUNDRAISING ACTIVITIES

(DOES NOT INCLUDE BEQUESTS, ESTATES OR TRUST FUNDS)

All major or new activities must first be presented to the Financial Services for review

then

WILL DONOR RECEIVE A TAX RECEIPT?

YES

CODES: 9XX-0-80000-955
GUIDELINE: Administrative Guidelines Dealing with Charitable Donations
REVENUES: Cheques sent directly to the School Board

NO GST OR QST

NO

CODES: 5XX-3-790XX-990
GUIDELINE: Procedure for Fundraising Activities in Schools and Centres and Financial Services Memorandums
REVENUES: Cheques and Cash deposited in the schools'/centre's bank account then transferred on one cheque (per activity) to the School Board

GST-QST Considerations:

Revenues generally taxable except if consisting of:

- sale of basic groceries (unprocessed food)
- sale of used or donated goods
- sale of goods sold by volunteers door-to-door
- goods that cost 5\$ or less
- ticket sales to an amateur performance
- recreational programs for children 14 years and younger