



271 Frances St.  
Wingham, ON N0G2W0  
T: (519) 357-3930  
F: (519) 357-3928

Subject: Charitable Receipts	Date Approved: October 15, 2014
Approved by: Board of Directors	Date Revised:
Specific to: All Staff, Board of Directors	Next Review Date: September 2020

**POLICY:**

The North Huron Family Health Team (NH FHT) is a registered charity. The NH FHT abides by the rules and the regulations of the Charities Directorate of the Canada Revenue Agency under the *Income Tax Act*.

Official receipts for income tax purposes will be issued for donations in excess of \$20.00 as long as the donation meets all rules as prescribed under the *Income Tax Act*. Donations of equipment or supplies will be accepted only if approved by the Executive Director and if fair market value of the equipment or supplies can be determined subject to the rules as prescribed under the *Income Tax Act*.

A registered Charitable Return will be completed and filed with Revenue Canada on an annual basis.

**PROCEDURE:**

The Executive Director, in conjunction with the Business Manager of the NHFHT will be responsible for adhering to the regulations of the issuance of all income tax receipts. In his/her absence the Chair of the Board may sign the receipts.

The Executive Director and Business Manager are responsible for proper handling and banking of all donations received and the issuance of the receipts and letters to the donors. All donations received within the calendar year will be receipted on or before February 28<sup>th</sup> of the following year.