


**ST. JOSEPH'S FOUNDATION OF THUNDER BAY
63 CARRIE STREET, THUNDER BAY, ON P7A 4J2**

POLICY/PROCEDURE

#7 GIFTS IN KIND	DATE APPROVED: January 2019
	NEXT REVIEW DATE: January 2021
	APPROVAL: 

When St. Joseph's Foundation is contacted concerning a donation of equipment or furnishings to St. Joseph's Care Group (SJCG), the Foundation Office will refer the person to Materiel Management which will follow procedures outlined in SJCG Policy 2 – 162, Donation of Furniture and/or Equipment and Procedure AD2 – 163, Donation of Furniture and/or Equipment.

If a donor contacts SJCG directly, the manager will follow SJCG Policy 2 – 162 and AD2 – 163.

The Foundation Office will issue thank-you letters for gifts in kind to SJCG.

The Foundation Office will issue an official income tax receipt to the donor upon request if:

- St. Joseph's Care Group accepts the item for use;
- written documentation of the value of the item is provided.

The amount of the receipt will be based on either:

- the original receipt less a 20% per year depreciation allowance;
- an amount based on a written estimate of a qualified third party.