

Section 2: Policies

2: Financial Management Policies

2.2.4. In-Kind Donations

Adopted: January 20, 2012, as Policy on Acquisition, Placement and Disposal of Furniture and Equipment

Last review: March 5, 2026

Background:

From time-to-time members of the community offer goods and services to the Perth Seniors Fellowship. This policy establishes the guidelines for accepting, processing, and acknowledging in-kind donations made to the Perth Seniors Fellowship.

Policy:

The purpose of this policy is to ensure that all in-kind donations, be they goods or services, are managed transparently, ethically, and in compliance with relevant accounting practices, provincial regulations and Canada Revenue Agency guidelines¹.

Defining In-Kind Donations

In-kind donations include tangible items such as equipment, furniture and supplies, or professional services provided without charge. These donations must support our mission and provide a clear benefit to our programs, activities or operations.

¹ <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity.html>. Access date January 19, 2026.

Acceptance Criteria

The Perth Seniors Fellowship wishes to thank the members of our community for their offers of goods or services. However, all in-kind donations will be reviewed to ensure:

- They meet the needs of the Perth Seniors Fellowship.
- They comply with safety, legal, and ethical standards.
- That all donated items are in good condition, functional, and safe for use.

The Perth Seniors Fellowship reserves the right to decline any donation that does not align with our mission or that may pose a liability.

Valuation and Acknowledgement

Official donation receipts will be issued in accordance with standard accounting practices and Canada Revenue Agency guidelines, provided the donation qualifies under applicable rules.

- Donors are responsible for providing a reasonable estimate of the fair market value of the donated goods or services.
- For tax receipt purposes, we may require an independent appraisal.

Documentation and Record Keeping

- All in-kind donations will be documented, including a description, estimated value, donor information, and intended use.
- Records will be maintained for audit and reporting purposes, as required by law.

Conflict of Interest

Staff and volunteers must disclose any potential conflicts of interest related to in-kind donations. Donations from board members or staff will be subject to additional review to ensure transparency.