

SLFC Guidelines for Receipting Gift-In-Kind Donations

There are two types of charitable donations that can be made through the Spring's church – Cash donations and Gift-In-Kind (GIK) donations

- 1) **Cash donation:** The donor would make out a cheque to the SLFC church or place cash in an offering envelope, marked with the charity's name, and place it in the offering. A regular income tax receipt would be issued to the donor at the end of the year for all donations received by the church.
- 2) **Gift-In-Kind donation:** The donor would purchase GIK items during the year, give them to the program coordinator, accumulate their purchase receipts, fill out a Gift-In-Kind expense form, listing: the vendors purchased from, item descriptions (e.g. Children's Toys, Writing Materials, Books, etc.), GST amounts and totals. Donors would attach purchase receipts for all items to the form and submit it to the church treasurer. The treasurer would issue a cheque to the donor for the total amount of the GIK purchases (GST included). The donor would cash the cheque and, if they desired to donate any of or the entire amount to the church, they would make out their own cheque to the SLFC church or place cash in an offering envelope, marked with the charity's name, and place it in the offering. A regular income tax receipt would be issued to the donor at the end of the year for all donations received by the church.
Note: Minimum receipting amount for GIK is \$30.00 per receipt.