

GIFT-IN-KIND DONATIONS

OVERVIEW

YWCA Toronto receives generous support from thousands of donors each year. One way of giving is through gift-in-kind donations, including gifts of supplies, equipment, books, artwork, etc.

This document will provide you with information on the following:

- Policy on accepting gifts
- Our current client needs
- Standards and tax receipting guidelines
- Gift-in-kind donation form

Please read all the information carefully before submitting the form. Thank you so much for considering a donation to YWCA Toronto.

POLICY ON ACCEPTING GIFTS

Due to space shortage and costs associated with processing, storing, and preserving materials, YWCA Toronto can only accept items that meet the current needs of our clients.

- We are only able to accept donations of **new items**. Unfortunately, we are not able to accept used or previously owned items.
- All donors are required to complete a **GIFT-IN-KIND DONATION FORM** (see page 3).
- Donors are responsible for packing, shipping and delivering all donations and for any fees related to shipping, insurance, and delivery.

OUR CURRENT IN-KIND NEEDS | NEW ITEMS ONLY

- Women's socks, underwear, slippers and pyjamas (regular and plus sized)
- Work clothing
- Winter jackets and boots
- Women's health and hygiene items (non-scented)
- Basic make-up supplies
- Linens, blankets and pillows
- Towels
- Combination and key locks
- Children's underwear and seasonal clothing (6 months to 6 years)
- Newborn baby clothing*
- Disposable diapers
- Gift cards to stores such as Walmart, No Frills and Shoppers Drug Mart
- TTC tokens/tickets
- Phone calling cards
- Family restaurant vouchers
- Tickets and passes to museums or shows, community events, sporting events, etc.
- Hair salon/spa vouchers
- Small kitchen appliances
- Resources (documentaries)
- Electronics (DVD players, CD players, gaming consoles, tablets, net-books, refurbished laptops, etc.)
- Magazines, DVDs, CDs, video games, books
- School supplies (backpacks, binders, pens, etc.) for adults and children
- Art supplies
- Sporting equipment for children's programming

**We will accept gently used newborn clothing.*

STANDARDS & TAX RECEIPTING GUIDELINES

GIFTS-IN-KIND **ELIGIBLE** FOR TAX RECEIPT

The following requirements must be met:

- The gift is of value to YWCA Toronto
- An independent appraisal has been made of the fair market value of a gift of +\$1,000
- If the fair market value is more than \$1,000, the Charities Directorate strongly recommends that the property be appraised by someone who is not associated with either the donor or the charity receiving the gift (that is, a third party). The person who determines the fair market value of the property must be competent and qualified to evaluate the particular property being transferred by way of a gift.
- Gift certificates should be reviewed with the **Volunteer & Special Projects Coordinator** prior to acceptance, as the terms of the certificate and whether or not the donor is the issuer, determine the ability and timing of a receipt being issued.

GIFTS-IN-KIND **NOT ELIGIBLE** FOR TAX RECEIPT

The following gifts-in-kind *do not qualify* as charitable donations under the *Income Tax Act*:

- Gifts of professional or personal services of an individual.
- Gifts by a company of its principal product or service. Such gifts are considered promotional expenses rather than charitable donations under the *Income Tax Act*.
- A payment for a lottery ticket or other chance to win a prize is not a gift.

YWCA TORONTO

GIFT-IN-KIND DONATION FORM

Thank you for choosing YWCA Toronto as the recipient of your gift-in-kind donation. Please read through our policies and procedures for gift-in-kind processing and complete the donation form below.

By submitting this form, I acknowledge that:

- I understand that all donations of gifts-in-kind must be pre-approved by the *Volunteer & Special Projects Coordinator* prior to delivery.
- I understand that the items I donate will become the property of YWCA Toronto and they have the right to determine how they will be used.
- I have read the policy form attached and agree to all of its terms.

Name

Company

Signature

Mailing address*

Telephone number

Email address

Description of donation items

Do you require an official receipt for this gift? YES NO

*We need your mailing address in order to provide you with a letter of acknowledgment. If you do not want a written acknowledgment, please check this box.

Thank you for completing the donation form. We greatly appreciate your generous offer to donate the goods listed above. Your application will be reviewed by the *Volunteer & Special Projects Coordinator* and you will be contacted within three business days.

SUBMIT

If you have any questions or require further assistance, please contact the *Volunteer & Special Projects Coordinator* at 416.961.8101 x332 or avasic@ywcatoronto.org.

Thank you!