

Administrative Procedure 527

CHARITABLE TRUST FUNDS

Background

The District is a registered charitable trust through the Canadian Customs and Revenue Agency. Although the Provincial Government provides funding for the District's core education programs and services, there are additional programs and services that greatly benefit from donor support. Donations received help us to deliver the best possible education to our students.

Procedures

1. The purpose of the Charitable Trust is to enhance educational opportunities for District students limited to the following specific purposes:
 - 1.1 Student scholarships.
 - 1.2 Student field trips and exchanges with students from other parts of Canada.
 - 1.3 Student school sponsored trips outside Canada.
 - 1.4 School books, school facilities.
2. Financial Management
 - 2.1 The monies shall be received by the Secretary-Treasurer or designate and receipts bearing the assigned income tax registration number shall be issued.
 - 2.2 The monies shall be deposited in a separate trust account established upon the Board's books of accounts designated as "School District No. 37 (Delta) Charitable Trust".
 - 2.3 Records, books and documents concerning the trust shall be made available for auditing as required by law.
3. Disbursement
 - 3.1 The Charitable Trust shall maintain direction and control of the funds and all monies received and accrued shall be expended ~~by the trustees~~ only for the purposes outlined in this administrative procedure.
 - 3.2 Donors shall not be permitted to receive a benefit through their children.
 - 3.3 The criteria for benefiting from scholarship awards shall be high academic standing, or outstanding citizenship, or outstanding athletic achievement or a combination of the three (3) criteria.
 - 3.4 The criteria for benefiting from student trips and exchange shall be:
 - 3.4.1 Worthy academic standing.
 - 3.4.2 Acceptable deportment.

- 3.4.3 Enrolment in a subject which is reinforced and broadened by participation in the trip.

4. Signing Authority

- 4.1 The signing officers of the trust are:
 - 4.1.1 Board Chair.
 - 4.1.2 Board Vice-Chair
 - 4.1.3 Secretary-Treasurer.
 - 4.1.4 Director of Management Services.
 - 4.1.5 Manager of Financial Services.
- 4.2 Two (2) signatures are required on documents.

Reference: Sections 8, 20, 22, 23, 65, 85 School Act
Income Tax Act

Administrative Procedure 527 – Appendix A

ESTABLISHMENT OF PERSONAL TRUST FUND HANDLING OF CHARITABLE DONATIONS (BY-LAW 5 – MAY, 1986)

(A By-Law to establish a perpetual trust fund for the handling of charitable contributions: for the enhancement of the education of the children enrolled in the school district and to adopt the constitution governing the trust fund.)

WHEREAS the Department of National Revenue of Canada has approved the Board's application to establish a charitable trust to administer its charitable activities and

WHEREAS the Ministry of Education of the Province of British Columbia has granted its approval to establish the trust in accordance with Section 240(3) of the School Act,

NOW THEREFORE the Board of School Trustees, School District No. 37 (Delta) in open meeting enacts the following:

SCHOOL DISTRICT NO. 37 (DELTA) CHARITABLE TRUST CONSTITUTION

1. The name of the organization shall be "School District No. 37 (Delta) Charitable Trust."
2. The objects of the Charitable Trust shall be: to enhance the educational opportunities available to children enrolled in the School District, by providing a mechanism by which individuals and/or private corporations may contribute financially for the following limited purposes:
 - a) student scholarship
 - b) student field trips and exchanges with students from other parts of Canada
 - c) school sponsored student trips outside Canada
 - d) school books and school facilities
3. The Charitable Trust shall be carried on without purpose of gain for its members and any profits or other accretions to the organization shall be used in promoting the object of the charitable trust.
4. The Charitable Trust structure shall be that of School District No. 37 (Delta) described as follows:
 - a) A Board of School Trustees of seven members elected biennially
 - b) Senior officers of the Board:
 - Superintendent of Schools and Chief Executive Officer
 - Secretary-Treasurer
 - Director of Management Services
 - Manager of Financial Services

- c) The signing officers are:
School Board Chairman
Board Vice-Chairman
Secretary-Treasurer
Director of Management Services
Manager of Financial Services
Any two signing officers may sign documents

5. The effective date of the establishment of "School District No. 37 (Delta) Charitable Trust" is the date of adoption of this by-law. Upon adoption of this by-law the existing registration of the School District as a charity shall cease.
6. The governing document for the administration of the Charitable Trust is appended to this by-law and marked Appendix A.

Read a First, Second and Third time, finally passed and adopted the 27th day of May 1986.

"J. Booker"
Board Chairman

Corporate Seal

"J.D. Melnychuk"
Board Vice-Chairman

"M. Adam"
Board Secretary-Treasurer

Adopted May 1986

Administrative Procedure 527 – Appendix B

GOVERNING DOCUMENT

1. The name of the Charitable Organization is:
"School District No. 37 Charitable Trust"
2. The Trustees and signing officers of the Charitable Trust are;
Seven School Trustees
Signing Officers:
School Board Chairman
School Board Vice-Chairman
Secretary-Treasurer
Director of Management Services
Manager of Financial Services
Two signatures are required on documents.
3. The purposes of the Charitable Trust are: to enhance educational opportunities for the pupils of the School District limited to the following specific purposes:
 - a) student scholarships
 - b) student field trips and exchanges with students from other parts of Canada
 - c) student school sponsored trips outside Canada
 - d) school books and school facilities
4.
 - a) The monies shall be received by the Secretary-Treasurer or his designate and receipts bearing the assigned income tax registration number shall be issued.
 - b) The monies shall be deposited in a separate trust account established upon the Board's books of accounts designated as "School District No. 37 (Delta) Charitable Trust".
 - c) Records, books and documents concerning the trust shall be made available for auditing as required by law.
5.
 - a) The Charitable Trust shall maintain direction and control of the funds and all monies received and accrued shall be expended by the Trustees only for the purposes outlined in this document. Donors shall not be permitted to receive a benefit through their children.
 - b) The criteria for benefiting from scholarship awards shall be high academic standing, or outstanding citizenship, or outstanding athletic achievement or a combination of the three criteria.

- c) The criteria for benefiting from student trips and exchange shall be:
 - i) worthy academic standing
 - ii) acceptable deportment
 - iii) enrolment in a subject which is reinforced and broadened by participation in the trip
- 6. This document takes effect upon the date of passage of School District No. 37 (Delta) By-law No. 5, attached hereto.
- 7. Terms of By-law No. 5 and this Governing Document are hereby acknowledged and accepted.

"J. Booker"
Chairman

"M. Adam"
Secretary-Treasurer

"J.D. Melnychuk"
Vice-Chairman

"T.E. Rainey"
Director of
Management Services

"R.T. Akizuki"
Manager of
Financial Services

Adopted May 1986