



*Providing affordable, stable housing
and support services for people with the
fewest housing options since 1983*

90 Shuter St., 2nd Floor
Toronto, Ontario M5B 2K6
p: 416-214-1870 f: 416-214-1873

Charitable registration:
86584 3932 RR0001
www.homesfirst.on.ca

Gift-in-kind Policy and Procedures

Policy Statement

It is the policy of Homes First Foundation (HFF) to accept gift-in-kind donations. Gift-in-kind donations provide valuable contributions to the residents of Homes First Society (HFS). The department/property seeking and accepting the donation will receive no personal advantage from the donation and ensure that it is given unconditionally and voluntarily without any expectation of benefit. All gift-in-kind donations are to be processed using the **Gift-in-kind Donor Form** and **Gift-in-kind Estimation Form**. These must be completed in order for HFF to accept gift-in-kind donations for charitable tax purposes.

The purpose of this policy is to provide guidelines that ensure donations are accepted and processed according to Canada Revenue Agency requirements, and in accordance with Homes First's mission and strategic plan.

Accepting Donations

The HFF on behalf of the HFS may elect to accept or decline any donation. If the gift is not accepted, the donor shall be advised of the reason.

Eligible donations are those that support approved programs and services, capital facilities or projects, asset improvement, restoration or capital maintenance.

Donations must be for purposes consistent with the Homes First mission and strategic plan, the department/property's mandate, programs, services and activities and must be deemed to be in the interest of the HFS.

Donations are only to be accepted if the department/property has the capacity to meet initial and/or ongoing costs associated with the gift (should there be any). Final approval lays with HFF.

The instructional information on accepting, documenting, receipting and processing any gift-in-kind donations for Canada Revenue Agency reporting purposes are included in the Policy Administrative Requirements, below.



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Appraisals

Canada Revenue Agency requires satisfactory evidence of fair market value of an eligible gift-in-kind. The responsibility of providing this information rests with the donor seeking a tax receipt. The responsibility of obtaining this information for the purposes of issuing a charitable tax receipt rests with the department/property that benefit from the gift as approved by the property manager and HFF Executive Director.

Gift-in-kind (GIK) Lists

Due to space shortage and costs associated with processing, storing, and preserving materials, HFF has clarified examples of GIK items into **Priority, Always Needed** and **Not Accepted GIK Items**. **Priority** and **Always Needed Items** can be accepted even if they have been *gently-used*. **Priority and Always Needed** donations are the only items that should be accepted as they meet the current HFS policy and are needed by residents. At the same time, if the item is not listed as a priority and it is felt that it would be very beneficial to HFS properties, HFS' CEO can determine whether to accept such items on a case-by-case basis.

Gently-Used Items Definition: Clothing (close to new, no missing labels, no stains or holes)
Electrical/Furniture/Small Appliances/Sports Equipment (must be in good working condition, minimal wear and tear, no repairs required, minimal maintenance only (ie. replacing light-bulb)

Priority GIK Items

Items with asterisk* can be *gently-used*, otherwise items can be only accepted if they have not been used

- Food (fresh and non-perishable)
- Pots and pans (preferably non-stick)*
- Dishes and utensils (preferably 4 place setting)*
- Tupperware*
- TTC fares
- Laundry detergent and laundry baskets
- Wooden spoons, tongs & spatulas*
- Scent-free cleaning products and cleaning pads
- Blankets and bed sheets (preferably single-sets)*
- Mugs and juice glasses*
- Socks, underwear, slippers and pajamas
- Paper towel and toilet paper
- Dish soap
- Lamps*
- Light bulbs



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- Women's hygiene items
- Shampoo, body wash, hand cream, lip balm
- Chocolate bars, cookies, crackers
- Basic makeup supplies
- Linens, towels, blankets, dish cloths, pillows
- Phone calling cards
- Gloves, scarves, hat
- Instant coffee
- Cans of evaporated milk/instant milk
- Shower curtains
- Restaurant vouchers and gift cards

Always Needed GIK Items

- Tickets and passes to museums or shows, community events, sporting events
- Hair salon/spa vouchers
- Small appliances: radio, toasters, kettle, microwaves, DVD players, gaming consoles*
- Sporting equipment: soccer balls, tennis racquets, baseball bats, mitts*
- Gardening gloves and small gardening tools*
- In-shower mat
- Electric fans*
- Vacuums*
- Hair dryers*
- Winter jackets and boots*

Not Accepted GIK Items

- Bikes, yoga mats and exercise equipment
- Mattresses
- Bulky, wooden and/ or upholstered furniture
- Medications or vitamins
- Cell phones
- Rugs
- TV
- Lawnmower



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Policy Administrative Requirements

The **Gift-in-kind Donation Form** will be filled out by the person/company who is donating the goods. This form will include demographics and description of goods and will give the donor an opportunity to indicate whether a charitable tax receipt is required. As specified in the clause at the bottom of this form, the donor agrees that they are the owners of the goods and that the price estimated for the goods represents the fair market value. Once this form is completed, it must be forwarded to the HFF for approval.

For used items below \$1,000, one fair market appraisal must accompany the form should the donor require a charitable tax receipt. This information needs to be indicated on the **Gift-in Kind Estimation Form**.

For used items over \$1,000, two separate fair market appraisals must accompany this form. The cost and responsibility for arranging the appraisals shall be borne by the donor. New items must be accompanied by documentation validating the current price and the copy of a published retail listing/catalogue.

The **Gift-in-kind Estimation Form** must be completed by the department/property. The donor will disclose any financial implications (i.e. delivery, storage), descriptive information (i.e. make, model) and program benefits. If necessary, the receiving department or HFF may call/contact the Homes First Property Manager for advice. Appropriate signatures must be obtained and the completed form, with the documentation, must be forwarded to the HFF.



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Gift-in-kind Donation Form

(To be completed by donor)

Organization Name: _____

Mr Ms: _____
Name of Donor

Address of Donor: _____

City: _____ Postal Code: _____ Phone No & Fax: _____

Email Address of Donor: _____ Date: _____

Requesting a tax receipt? Yes No
(Please note: You may not be eligible for tax receipt)

Description of Donated Item(s) [this should include but not limited to, manufacturer, model numbers, serial numbers, age, manuals, spare parts list, warranties, list of all approvals (CSA, Hydro etc.) if applicable]. New Items must be accompanied by documentation validating the current price, such as, a letter verifying retail price and the copy of a published retail listing. **If not enough space, attach copy of description:**

Value of the Donation: _____

Certification and Agreement:

I, the undersigned, certify that the Corporation or myself, as indicated above, own the item(s) described above, outright and that the item(s) are free from any encumbrances. I agree that, upon donation, Homes First will be the sole owner of the item(s) described above and will be free to make any decisions on the use of these item(s). I also agree to the fair market value assessed by Homes First as deemed by the methods used by the Homes First and in accordance with the requirements of the Canada Revenue Agency.

Name: _____ Position: _____



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Gift-in-kind Estimation Form

(To be completed by HF department/property)

-3 pages-

Printed Name and Signature of Staff Member at Homes First:

Name: _____

Position: _____

Signature: _____

Date: _____

Information on donated Items:

*Indicate below the total impact on Homes First - **If not enough space, attach copy of description** [This should include but not limited to, the financial implications such as delivery, maintenance, staffing, servicing, physical space and/or alternations, consultants, additional equipment required, life expectancy etc. Descriptive information such as manufacturer, model numbers, serial numbers, age, manuals, spare parts list, warranties, list of all approvals (CSA, Hydro etc.) etc. Program(s) benefits (Can it be used by multiple programs?)] New Items must be accompanied by documentation validating the current price, such as, a letter verifying retail price and the copy of a published retail listing.*

Are there Related Goods and/or Service that must be purchased from Donor?

(Describe any of these goods and/or service and the estimated value below if there is not enough space attach copy of the explanation)



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Fair Market Value Assessment for Used Items:

(Indicate the fair market value and describe the method used to obtain the fair market value below. If there is not enough, space attach copy of the explanation)

The total fair market value: (\$) _____ Method used (Google etc.): _____

If item over \$1000:

Homes First requires the Fair Market Value Assessments from two different appraisers.

Third Party appraisal's estimations \$ _____

Names of appraisers: _____

Addresses of appraisers: _____

Are all the following attached? Yes No

- Completed Gift-in-kind Donation Form completed by Donor (Pg.3 of this document)
Extra information (if needed) on donated items
Gift-in-kind Estimation Form completed by HF department/property (Pg.4 of this document)
Fair Market Value Assessments from two different independent appraisers (if needed)
Extra information on Related Goods and/or Services that must be purchased from the Donor as well (if needed)

Recommended by: (Print) _____

Signature: _____

Date: _____



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Approvals:

Executive Director, Foundation

Signature: _____

Date: _____

Approval required by the Chair of the Homes First Foundation Board if the donation is over \$10,000.

Chair, Homes First Foundation

Signature: _____

Date: _____