



CALVARY

Charitable Donation Receipt Policy

Purpose

This policy outlines the requirements and limitations for issuing official donation receipts in accordance with Canada Revenue Agency (CRA) guidelines. It is intended to ensure transparency and compliance while providing clarity to donors.

Issuance of Donation Receipts

Official donation receipts will be issued only to the individual or entity that is the true donor of the gift. The “true donor” is defined as the person or organization that made the donation and from whose funds the donation originated.

Accuracy of Donor Information

Donors are responsible for ensuring that all personal and payment information provided at the time of donation is accurate and complete. This includes the correct legal name to appear on the donation receipt, as well as correct and updated address information. If donors are using an online method of giving, they should ensure that they input the correct donor information. If donors are submitting giving using an offering envelope, it should be filled out legibly and neatly.

No Changes After Submission

Once a donation has been submitted and processed, changes to the donor name (the “true donor”) on the official receipt will not be permitted. This policy is in place to comply with CRA regulations and to maintain the integrity of our receipting process. An exception will be made if there has been a clear inputting error made by Calvary Assembly.

Exception for Spouses with Joint Accounts

An exception may be made in cases where a donation is made from a joint account held by spouses. In such cases, a request to issue or reissue a receipt in the name of the other spouse may be considered, provided that:

- The request is made within a reasonable timeframe; and
- Acceptable proof of the joint account from which the donation(s) in question originated (e.g., bank documentation) is provided.

Approval of such requests is at the discretion of the organization and must comply with applicable CRA guidance.

Compliance

This policy is designed to align with CRA requirements for charitable receipting. Failure to adhere to these guidelines may result in the inability to issue or amend a donation receipt.

Contact Information

For questions regarding this policy or donation receipts, please contact our organization directly.

Effective Date: May 21, 2026

Last Reviewed: May 21, 2026