



Policy Date: December 1, 2024
Effective January 1, 2025

Toronto Cat Rescue

Volunteer Out of Pocket Expense Policy

Toronto Cat Rescue (TCR) recognizes that volunteers and their significant contributions provide the backbone of all our operations. It is a common occurrence for volunteers to outlay funds in support of the organization's activities. Without our volunteers hosting cats in their homes as fosters and covering the associated food, litter and driving costs, we would not be able to be as successful in saving the lives of 2,500 cats each year.

As a registered charity, TCR must strictly follow parameters for issuing charitable receipts. It is acceptable for the charity to issue receipts in lieu of reimbursement. Toronto Cat Rescue is not in a financial position to reimburse these expenses in cash.

Effective January 1, 2025, Toronto Cat Rescue will no longer be in a position to offer reimbursement for volunteer out of pocket expenses.

When a charity issues a receipt for income tax purposes to a volunteer in lieu of reimbursement, it must have a written direction from the volunteer. The written direction confirms the right to reimbursement and directs the registered charity to issue a receipt rather than cash or cheque reimbursement:

I _____ (volunteer name) direct that the funds to which I am entitled by way of reimbursement for out of pocket expenses and would otherwise be forwarded to me by cash or cheque, be transferred to Toronto Cat Rescue as my gift.

Details:

- Allowable expenses for reimbursement or gift-in-kind receipts will be limited to food and litter for foster cats, and logged kilometers for approved drives. **Gift-in-Kind receipts for food and litter will not include HST.**
- Receipts must be submitted for each quarter of the calendar year, and received within the following calendar month of the quarter for which the receipts are being submitted. Charitable tax receipts will be issued annually in alignment with CRA regulations.
- Consumable supplies outside of food and litter that are necessary for the health and wellbeing of the cat will be permitted in unique circumstances and would require approval of the Foster Manager and/or Health Program Manager prior to making the purchase.



Claim Process For Tax Receipts

Volunteers making a claim must provide original receipts for eligible expenses along with a completed TCR expense report to Expenses@torontocatrescue.ca. Receipts must include the name of the store where the item was purchased, the date the item was bought and the amount of tax separated out. Each receipt must be allocated to a TCR cat(s), therefore the expense report must include the name of the cat(s) or the pet ID(s). Receipts will not be issued without the proper documentation submitted in the requested format. For driving expenses, volunteers must provide a driving log which includes the date of each drive, the starting address, the destination address and the return address, the purpose of the drive and/or the name of the cat transported, as well as the total number of kilometers.

Late submissions

TCR operates on a strict annual budget and limited staff resources. No tax receipts will be issued after the quarterly deadline.

Exemption

If the foster home adopts their first foster cat or kitten, any expenses incurred for that cat or kitten are not eligible for a gift-in-kind receipt.

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