

GV1 – GOVERNANCE POLICIES

Fundraising

NUMBER: GV-1.14

APPROVED: September 2016

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RESPONSIBILITY FOR FUNDRAISING

The Board will appoint a Fundraising Committee Chair, who will be responsible for recruiting fundraising volunteers, forming a Fundraising Committee, scheduling meetings, meeting fundraising targets and supervising all fundraising activities.

The Executive Director will attend Fundraising Committee meetings and support the efforts of the committee.

PURPOSE

To ensure that Dundas County Hospice maintains high standards of integrity and stewardship in both its active fundraising and related communication activities and its acceptance of donations.

This policy sets out guidelines for due diligence in acceptance, receipting, documenting and reconciling donations received by Dundas County Hospice. Adherence to this policy is paramount to ensure that the organization stands up to scrutiny by all its stakeholders.

POLICY

Dundas County Hospice is a registered charity and may accept charitable gifts based on the policies and procedures described in this document.

Dundas County Hospice generally accepts charitable gifts in the form of cash, cheque, credit card, gifts-in-kind of goods and services, or deferred gifts which include will bequests, transfer of stock, life insurance policies, gift annuities and charitable remainder trusts. Ownership of all gifts resides with Dundas County Hospice whether they benefit the organization in general, or some purpose specified by the donor and agreed to by Dundas County Hospice.

Dundas County Hospice prefers to receive unrestricted donations to pursue its greatest needs, but may accept restricted donations after a careful process of due diligence to ensure that such specific purposes are complementary to the overall long-term goals of the organization. Dundas County Hospice may elect to accept or decline any unrestricted or restricted gift.

PROCEDURES

Dundas County Hospice performs all its fundraising activities in accordance with federal, provincial and municipal legislation and regulations. The organization accurately discloses all costs associated with its fundraising activities.

On an annual basis, the chair of the fundraising committee and the Executive Director, with the support of the fundraising committee and board, will review all upcoming funding needs and agree on the best ways to achieve the fundraising goals of the organization. Quarterly reviews will be undertaken by the fundraising committee and Executive Director to assess the success of the fundraising work to date, with an eye to enhancing and improving current and future fundraising initiatives. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.

The board of directors, fundraising committee, fundraising and communications volunteers and others as appropriate will be provided a copy of all policies and procedures related to fundraising activities to ensure compliance across the organization.

All grant applications and letters of solicitation or acknowledgement sent by Dundas County Hospice must be sent on Dundas County Hospice letterhead, be reviewed by the Executive Director and be signed by the Executive Director or his/her designee.

Anyone seeking or receiving funds on behalf of the organization, whether an employee, volunteer, or contracted third party must:

- Provide verification of the affiliation of the person representing the organization; and,
- Secure and safeguard any confidential information, including credit card information, provided by donors;
- Act with fairness, integrity and in accordance with all applicable laws;
- Cease contacting a prospective donor who states that he/she does not wish to be contacted;
- Disclose immediately to the organization any actual or apparent conflict of interest or loyalty; and
- Not accept donations for purposes that are inconsistent with the organization's mission.

Dundas County Hospice will not engage outside professional fundraisers if fees are a significant portion of the anticipated funds raised as determined by the Board of Directors.

ETHICAL GUIDELINES

Dundas County Hospice is a registered charity and therefore a trustee of charitable dollars. This policy recognizes the critical importance of ethical conduct in fundraising activities in order to safeguard the status of the organization as a registered charity and ensure Dundas County Hospice stands up to scrutiny by all its stakeholders and the public.

Ethical considerations include:

- Dundas County Hospice does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images, or text) and fairly represents their needs and how these will be addressed.
- Dundas County Hospice does not endorse any products and/or services of donors or sponsors.
- Dundas County Hospice does not accept donations in cash or kind from companies that create products that cause physical harm to human beings or animals, as determined by the Board of Directors.
- Dundas County Hospice will not use any unethical or unlawful techniques to solicit funds or sell products and services.
- Donations will not be accepted if they are deemed to have originated from unethical or unlawful activities as determined by the Board of Directors.
- Dundas County Hospice will not engage in any activities that involve discriminatory practices against any individual or group based on gender, sexual orientation, religious or political affiliation, citizenship, age, race or ethnicity, record of offences, disability, income or family status.
- No valuable consideration or other privileges will be bestowed on a donor who could have the ability to exercise, directly or indirectly, control or significant influence over the organization.
- The organization does not, directly or indirectly, pay finder's fees, commissions, or percentage compensation based on contributions.
- The organization will not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the Canadian Marketing Association Code of Ethics and Standards of Practice and honour donors' requests to be excluded from such lists.

DONOR RIGHTS

Dundas County Hospice will operate within the Donor Bill of Rights adopted by the Canadian Association of Fundraising Professionals.

The Donor Bill of Rights reads as follows:

1. To be informed of the organization's mission, of the way the organization intends to use donated resources, and its capacity to use donations effectively for their intended purposes.
2. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgement in its stewardship responsibilities.
3. To have access to the organization's most recent audited financial statement.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgement and recognition.
6. To be assured that information about their donations is handled with respect and confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing the organization will be professional in nature.
8. To be informed whether those seeking donations are employees or volunteers of the organization, or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists.
10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.
11. To be assured that all online transactions and contributions occur through a safe, private and secure system that protects the donor's personal information.
12. To be clearly informed if a contribution goes directly to Dundas County Hospice or is held by, or transferred through, a third party.
13. To have access to the organization's privacy policy.

In addition, donors also have the right to:

- Limit the frequency of contact;
- Not be contacted by telephone or other technology;
- Receive printed material concerning the organization; and
- Discontinue contact.
- Have requests to remain anonymous honoured.

Donor records must be maintained by the organization and kept confidential to the greatest extent possible. Donors have the right to see their own donor record and to challenge its accuracy.

DECLINING ACCEPTANCE OF DONATIONS/GIFTS

Dundas County Hospice may decline acceptance of any gift (Restricted Gift, In-Kind Goods or Services, Cash Donations, etc.) based on the following:

- The gift may not result in unplanned higher operational costs or financial burden in order to actually administer/store/liquidate the gift.
- The gift must be an item that can be used within a reasonable period of time by either Dundas County

Hospice or its clients.

- The gift may not be restricted to the benefit of an individual or group of specific clients.
- The donor's business and/or personal activities must be perceived to be socially responsible and not contradictory to the mission of Dundas County Hospice.
- Such gifts may not be contradictory to Dundas County Hospice's mission and goals.
- The organization should have the freedom to make decisions regarding upgrading, maintenance and ultimate disposal of the gift.

RESTRICTED GIFTS

A restricted gift is defined as a gift that has a specific purpose specified by the donor and agreed to by Dundas County Hospice upon acceptance. Dundas County Hospice may accept and solicit restricted donations designated for a current restricted fund and approved special projects already included in the annual operating budget.

If the nature of the restricted gift involves a long-term strategic association, a formal partnership agreement will be developed and signed to define the alliance.

Documentation and financial accounting must be maintained to ensure easy verification of the use of restricted funds.

In the case of restricted donations that result in the creation of new initiatives, the organization must approve the designated donation based on the following:

- Any new donor wishing to donate funds with external restrictions or for a specific purpose must outline the purpose and intent of their gift in writing.
- The gift must be reviewed by the Executive Director who will make a recommendation to the board to determine whether to accept the restricted donation. If the donation is rejected, the Executive Director will inform the donor immediately and will maintain a file of the decision and due diligence proceedings to support the decision.

SPONSORSHIPS

When the benefits and recognition offered by Dundas County Hospice to a donor are considered to be material based on the guidelines of the CRA, Dundas County Hospice and the contributor should enter into a formal Letter of Agreement with regard to benefits and recognition, and the contribution should be classified as a sponsorship. No tax receipt will be issued to acknowledge sponsorships.

GIFTS-IN-KIND

Gifts-in-kind goods are defined as any gift that is not cash or cheque, including securities.

Gifts-in-kind services are free services needed to further the goals of the organization. Examples of such services include consulting services and advertising. These services cannot be receipted, as they do not represent a transfer of property. Where suppliers donate back cheques related to payment for services provided, they should be issued a receipt for the full amount of the cash donation.

Gifts of a company's inventory or product may be accepted, and a tax receipt may be issued if the fair market value can be determined.

Other gifts-in-kind may be tax receipted only where Dundas County Hospice is able to substantiate the value of the gift. All gifts over \$1,000 must be appraised according to the guidelines provided by the CRA.

A separate receipt must be issued for each gift in kind (non-cash) donation.

Dundas County Hospice will ensure that all gifts-in-kind donors receive proper acknowledgement and recognition.

OFFICIAL TAX RECEIPTS

Dundas County Hospice will issue official tax receipts fulfilling all of the requirements of the CRA for qualifying donations of \$20 or more. There is no requirement in the *Income Tax Act* for a registered charity to issue an official donation receipt or that it issue a receipt within a certain timeframe, however the organization will attempt to issue receipts on a quarterly basis. Receipts for cash donations may also be consolidated by donor in the Donation database and issued annually. A separate receipt must be issued for each gift in kind (non-cash) donation. ALL receipts must be issued by February 28 of the calendar year that follows the year of the donation. This allows individual taxpayers to claim their donations on their annual income tax returns.

Each individual donation is to be entered into the Donation database and receipted through the same system. Dundas County Hospice is responsible for guarding against the unauthorized use of official receipts, therefore access to the database will be limited and password protected. Donations will be processed and receipted by the Program Assistant or designate and signed by the Treasurer.

Guidelines about donation eligibility for tax receipts is detailed on the Canada Revenue Agency website.

[Gifting and receipting - Canada.ca](#)

[Questions and answers about gifting and receipting - Canada.ca](#)

REFUND POLICY

Should a donor wish to discuss a refund of their donation they will be asked to please contact the Executive Director so that the request can be addressed. As per Revenue Canada: in most cases, a registered charity cannot return a donor's gift. At law, a gift transfers ownership of the money or other gifted property from the donor to the charity.

Once the transfer is made, the charity is obliged to use the gift in carrying out its charitable purposes. On occasion, though, a charity may be obliged by law to return gifts to donors. This can happen, for instance, when a charity asks the public to contribute to a special project and later events make it impossible to carry out the project.

DONOR RECOGNITION

All donors will receive timely and appropriate recognition for their gift. This recognition may include a mailed letter, an article in local newspapers, a post on social media, a telephone call, a listing in publication, a token gift, a certificate, a formal recognition event, etc. The Fundraising Committee and the Executive Director are responsible for establishing and maintaining any donor recognition activities. All recognition will be equitable in nature based on the amount of the gift.

EVENTS

Special events are defined as activities that the organization plans and conducts in order to raise funds.

The following will be considered when planning special events:

- The cost to raise a dollar should be no more than 50% and ideally significantly lower. Rare exceptions may be given if the event is deemed to have significant public relations benefit.
- The amount of employee time invested in the event versus the overall anticipated revenue will be considered.

- All required licences/permits will be obtained.
- Formal written agreements will be obtained if the event is run in conjunction with another organization.

All fundraising activities conducted or materials distributed by or on behalf of the organization must:

- Be truthful,
- Accurately describe the organization's activities,
- Disclose the organization's name, and address or other contact information,
- Disclose the purpose for which funds are requested,
- Disclose the organization's policy with respect to issuing official income tax receipts including any policy on minimum amounts for which a receipt will be issued; and,
- Disclose, upon request, whether the individual or entity seeking donations is an employee, volunteer or contracted third party.

Third party events may be planned and conducted by an outside organization, company or group of individuals and all or a portion of the funds raised may be donated to Dundas County Hospice. Dundas County Hospice employees and volunteers may assist in planning and executing these events periodically and usually at least one individual from Dundas County Hospice will attend to represent the organization.

Third party events are encouraged and the revenue accepted as long as the events and the donor's business and/or personal activities are perceived to be socially responsible and not contradictory to the mission of Dundas County Hospice. Third party organizers are required to review Dundas County Hospice's third party guidelines and complete a planning form prior to the event.

To ensure transparency to potential donors, the hospice is prepared to enter into a cause-related marketing agreement with a third party, when opportunities arise. All related materials must outline how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the agreement. If no minimum amount is payable, the organization should disclose this. If any portion of the donated funds will not be received by the hospice, this should be disclosed.

LEGACY GIFTS

Bequests, life insurance designations, or other gifts that take effect on or after the donor's death are considered "Legacy Gifts". Like any other gift, Legacy Gifts are governed by this policy.

The Executive Director should, to the extent possible, attempt to ensure that any planned Legacy Gift complies with the terms of this policy. If the Executive Director becomes aware of a planned Legacy Gift that does not comply with this policy, he/she should attempt to work with the donor to restructure the terms of the gift so that it does comply. In the event that a Legacy Gift does not comply with the policy and this is not discovered or remedied until after the donor's death, the Executive Director shall attempt to work with the donor's legal representatives to restructure the gift, although this may not be possible in all circumstances.

As with any other gift, Dundas County Hospice may elect to accept or reject any Legacy Gift.

The organization encourages donors to seek independent advice if the proposed gift is a planned gift and/or the organization has any reason to believe the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.

GV1 – GOVERNANCE POLICIES	NUMBER: GV-1.15
Third Party Fundraising	APPROVED: September 2016
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POLICY

All third-party special event organizers must have their proposed special event concept and completed plan approved by Dundas County Hospice Board before execution.

Dundas County Hospice reserves the right to refuse participation in any third-party fundraiser/event that it may find:

- inappropriate in its client care philosophy, education, and/or teaching
- conflicts with other planned future events or current events under way
- unable to provide required resources or personnel

All third-party events representing or involving Dundas County Hospice must be carried out in a proper manner as proposed and agreed upon in initial approved concept and event plan.

All third-party special event organizers must provide the approved event's overall agenda to the Dundas County Hospice Board, which will include the evening/day event itinerary. The approved overall agenda submission must include a copy of the final and confirmed overall event budget breakdown including:

- expected event expenses
- financial projections
- charity amount expected to be raised and donated

The evening/day event itinerary must also include a list of proposed event sponsors/local businesses being contacted for either event sponsorship and/or prize donations for the purpose of proper promotion and the avoidance of the duplication of possible sponsorship or prize donation support of other Dundas County Hospice events.

Dundas County Hospice reserves the right of deciding the use of its legal logo on all event promotional material, including such items as flyers, posters, promotion on websites, T-shirts, etc.

Dundas County Hospice will provide the third party event organizers with appropriate signage and promotion in their annual newsletter (if event is planned and approved by newsletter deadline) and on its website. While Dundas County Hospice will make every effort to provide a spokesperson to attend the third party event, this may not always be possible.

All media requests (interest regarding Dundas County Hospice and its involvement) must be communicated to the Dundas County Hospice coordinator directly. The Coordinator will work with Dundas County Hospice's Board of Directors in dealing with all aspects of media inquiry and organization.

Third party special event organizers must preserve the right of client privacy. All and any inquiries regarding any Dundas County Hospice client, caregiver, employee or volunteer must be directed to Dundas County Hospice Executive Director, including client, caregiver, employee, volunteer or facility photographs and/or client, caregiver, employee or volunteer interviews, etc.

Collection of money raised and being donated to Dundas County Hospice must be collected by the fourth week following the event.

PROCEDURE

Dundas County Hospice Fundraising Committee Chair shall:

- Ensure that the third party event organizer has read and signed the Third Party Fundraiser Requirements & Form event contract.
- Ensure that approval of the Board of Directors is obtained before the actual execution of the event.
- Ensure that the event is in keeping with Dundas County Hospice policies, procedures, mandate and philosophy.
- Ensure that a copy of the event itinerary, budget and agenda are submitted and filed appropriately.
- Approve all sponsorship solicitation, advertising and publicity before it is executed.
- Ensure that money raised for and donated to Dundas County Hospice is collected by the fourth week following the event.