

## SECTION I: ORGANIZATION

SUB-SECTION: RESOURCE DEVELOPMENT

POLICY TITLE: **Donors' Rights**

POLICY NUMBER: **I, 3.2**

INITIAL DATE OF BOARD APPROVAL OF POLICY: **March 20, 2002**

REVIEW/REVISION DATE(S): May 17, 2006; **Jan. 22, 2014**

### **Purpose:**

To detail the rights of donors.

### **Policy:**

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the amount of the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. The Centre's Board may establish a minimum amount for the automatic issuance of receipts, in which case smaller donations shall be receipted only upon request.

*\*No tax receipts shall be issued for gifts of service, donations of inventory from a business or used items. Donations not eligible for a tax receipt may be recognized with a receipt labelled "not for tax purposes." For gifts in kind where the fair market value is estimated at \$1,000 or more, an independent appraiser may be required to ascertain the value of the gift as of the date of the donation.*

2. All fundraising solicitations by or on behalf of the Centre shall disclose the Centre's name and the purpose for which funds are requested. Printed solicitations (however transmitted) shall also include its address or other contact information.
3. Donors and prospective donors are entitled to the following, promptly upon request:
  - the Centre's most recent annual report and financial statements as approved by the Board;
  - the Centre's registration number (BN) as assigned by Canada Revenue Agency;
  - any information contained in the public portion of the Centre's most recent Charity Information Return as submitted to Canada Revenue Agency;
  - a copy of the Centre's *Investment* policy relating to its investable assets;
  - a list of the names of the directors of the Centre's Board; and
  - a copy of this policy document.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the Centre is a volunteer, an employee, or a contracted third party.
5. Donors shall be encouraged to seek independent advice if the Centre has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.

6. Donors shall have the right to remain anonymous in respect to being publically identified as a supporter of the Centre; and/or having the amount of their contribution publically disclosed.
7. The privacy of donors shall be respected. Any donor records that are maintained by the Centre shall be kept confidential to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
8. The Centre shall obtain donors' consent to create and maintain a record of information regarding donors and their gifts.

*\*The reply form shall include advice that in requesting or accepting a tax receipt, the donor agrees that information about him or her and his or her gift may be stored in a donor record. The donor shall have the option to prevent any such information being stored, but in that case, no tax receipt can be issued.*

9. If the Centre exchanges, rents, or otherwise shares its fundraising list with other organizations, donors' requests to be excluded from the list shall be honoured.
10. Donors and prospective donors shall be treated with respect. Every effort shall be made to honour their requests to:
  - limit the frequency of solicitations;
  - not be solicited by telephone or other technology;
  - receive printed material concerning the Centre; or
  - discontinue solicitations where it is indicated they are unwanted or a nuisance.
11. Recognition mechanisms created due to a gift shall not be arbitrarily changed or withdrawn. If the mechanism cannot be physically retained, it will be changed to another consistent with the original agreement. If the continuation of the recognition creates a reputational risk for the Centre, it may be terminated or altered.
12. The Centre shall respond promptly to a complaint by donors or prospective donors about any matter that is addressed in this policy document. The executive director or designate shall attempt to satisfy the complainant's concerns in the first instance. Complainants that remain dissatisfied shall be informed that they may appeal to the executive director or in writing to the Centre's Board or its designate, and shall be advised in writing of the disposition of the appeal.