



## Fundraising Policies

### Governance Policies & Procedures

Date Policy Written: **October 2013**

Last revision: **December 2018**

Approved by the Board of Directors: **February 2019**

This policy applies to:  **Staff**  **Volunteers**  **Board Members**

### Policy Background

Ovarian Cancer Canada raises funds annually to further and fulfill its mission.

Staff, volunteers or third parties who solicit or receive funds on behalf of the organization must:

- Act with fairness, integrity and in accordance with all applicable laws
- Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that he/she does not wish to be solicited
- Discloses immediately to Ovarian Cancer Canada any actual or perceived conflict of interest or loyalty
- Not accept donations for purposes that are inconsistent with the organization's mission

### Purpose

These fundraising policies are meant to ensure that Ovarian Cancer Canada engages in ethical and transparent fundraising practices in compliance with the Ethical Fundraising and Financial Accountability Code, the fundraising standards of the Standards Program and the Donor Bill of Rights.

Staff and volunteers are also encouraged to consult the organization's privacy policy, investment policy and complaints policy for additional relevant information.

### Scope and Application

These policies apply to all fundraising practices conducted by Ovarian Cancer Canada or those conducted on its behalf and the relationships that are developed in the course of these practices. As a result of these practices the organization may benefit from the following:

- Financial support (individual giving, bequests, corporate giving, foundation giving, events, special programs, governments)
- In-kind support (a gift of goods or services)
- Joint relationships or partnerships to raise funds and/or awareness
- Opportunities to foster volunteerism

Vendor relationships and investments are beyond the scope of this policy.

This policy will be evaluated annually to ensure it is up-to-date, consistent with the mission, and effectively meets the needs of the organization.

### **I. Ethical Fundraising**

Ovarian Cancer Canada may approach an individual or organization or enter into a relationship with an individual or organization with the purpose of receiving donated funds or an in-kind gift, provided that:

- the relationship is consistent with the Ovarian Cancer Canada's strategic goals and priorities
- the individual or organization is in good standing and is an appropriate reputation match and strategic fit with Ovarian Cancer Canada
- there is no real or perceived conflict of interest

## **A – Fundraising solicitation**

Prior to conducting request for funds, all employees, fundraising volunteers and relevant third party organizations sign agreements with confidentiality provisions in place to ensure that the information is not accessed, disclosed or shared more widely than is necessary to achieve the purpose for which it was gathered. We also take measures to ensure the integrity of this information is maintained and to prevent its being lost or destroyed.

All fundraising solicitations on behalf of Ovarian Cancer Canada by employees, board members, volunteers or other third parties, whether face-to-face, electronically or by mail will abide by the following standards:

- be truthful
- accurately describe the organization's activities
- disclose the organization's name and contact information (solicitation materials that include our logo, website and phone number)
- disclose the purpose for which funds are requested
- disclose upon request, whether the individual or entity soliciting donations is a volunteer, employee or third party (provide letters or other documentation to authenticate connection to Ovarian Cancer Canada including contact person and phone number for confirmation – if needed)
- indicate that Ovarian Cancer Canada has set \$20 as the minimum gift level for which an income tax receipt will automatically be issued, provided the gift is eligible for a tax receipt and the donor information has been provided
- proceed with fairness, integrity and in accordance with all applicable laws
- adhere to the Ethical Fundraising and Financial Accountability Code

## **Marketing & Communications**

In order to maintain the trust of our communities, Ovarian Cancer Canada is committed to providing accurate, factual and consistent information about the work that we do. Therefore, fact-finding and fact-checking are core responsibilities of the Marketing and Communication's team, supported by the Programs team.

Employees are instructed to verify the following information with Marketing and Communications before finalizing their documents and presentations:

- Facts, figures and appropriate representation of the service
- Purpose for which funds are being requested is indicated
- Phone number and address accuracy
- Mandatory privacy language

The Marketing and Communications team secures approval from the CEO regarding any clinical positioning or issue-specific messaging. A formal consent process is in place under the Privacy Policy to be used for any story obtained from a constituent.

In the case of cause-related marketing in collaboration with a third party, Ovarian Cancer Canada discloses in all related materials how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement or if no minimum amount is payable.

## **Recognition Standards**

Prior to granting recognition rights, such as national, regional or local sponsor, or brand exclusivity or logo placement to a potential donor, it must be demonstrated that the recommended recognition aligns with Ovarian Cancer Canada's established parameters and seek approval from the VP of Marketing and Business Innovation.

## **B – Treatment of Donor and Donor Information**

Ovarian Cancer Canada honours donors' and prospective donors' requests to:

- limit the frequency of solicitations
- not be solicited by telephone or other technology
- receive printed material concerning the organization
- discontinue solicitations where it is indicated they are unwanted or a nuisance

Ovarian Cancer Canada is committed to protecting donor privacy and the confidentiality of donor personal information in accordance with Canadian Federal and Provincial privacy laws and regulations including the

Personal Information and Electronic Documents Act and the Canadian Marketing Association Code of Ethics and Standards of Practice.

Ovarian Cancer Canada does not currently sell, rent or trade its donor lists.

Please see Ovarian Cancer Canada's Privacy Policy for detailed information on the protection of donor information.

### **C – Donor Bill of Rights**

Ovarian Cancer Canada declares that all its donors have the following rights:

- To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purpose
- To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities
- To have access to organization's most recent financial statements
- To be assured their gifts will be used for the purposes for which they were given
- To receive appropriate acknowledgement and recognition
- To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law
- To expect that all relationships with individuals representing the organization will be professional in nature
- To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors
- To have their names deleted from regular or occasional communications if so requested
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers

### **D – Payment of Fundraisers**

The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.

### **E – Transparency**

To demonstrate transparency, Ovarian Cancer Canada posts a variety of information on the organization's website such as: financial statements, registered charity information return (T3010), list of members of the Board of Directors, complaints policy, privacy policy and investment policy.

## **II. Gift Acceptance Policies**

Ovarian Cancer Canada accepts unrestricted gifts and gifts for specific programs and purposes, including endowment gifts. All gifts must have purposes that align with Ovarian Cancer Canada's mission and priorities.

### **A – Types of Gifts Accepted**

- Cash, credit card payments (occasional or authorised monthly amounts) and cheques (postdated cheques are acceptable) or money orders made payable to Ovarian Cancer Canada.
- Publicly traded securities, including stocks, bonds, bills and mutual funds which trade on a recognized stock exchange. The value of the donation, which is the amount that will appear on the tax receipt, is determined by the closing price of the security on the day the security is transferred in Ovarian Cancer Canada's account. Ovarian Cancer Canada sells these gifts upon receipt.
- Derivative contracts, options and future swaps are not accepted.
- In-kind – all such proposals shall be reviewed on an individual basis, engaging legal counsel as necessary. This type of gifts will be reviewed with special care to ensure that acceptance will not involve financial commitments in excess of budgeted items or other obligations disproportionate to the use of the gift. When such gifts are given with the intent of the donor to receive a tax receipt, such gifts must be accompanied by an independent evaluation of its fair market. For in-kind gifts valued at \$1000 or more, Ovarian Cancer Canada requires an appraisal from an independent appraiser.

In the event the appraised value is \$25,000 or more, Ovarian Cancer Canada requires two independent appraisals and an average of the two will be used for the purpose of issuing the tax receipt.

- Life insurance policy – such gift is accepted if Ovarian Cancer Canada is named as the beneficiary or is both the irrevocable owner and beneficiary. The tax receiptable amount will be determined according to the CRA guidelines.

Any premiums due are the responsibility of the donor. If the insurance policy lapses for non-payment prior to maturity because a donor fails to provide for premium payments, Ovarian Cancer Canada may:

- continue to pay the premiums
  - convert the policy to paid up insurance
  - surrender the policy for its current cash value
- Bequests – may qualify as a charitable gift if the terms and conditions of the bequest are acceptable under Ovarian Cancer Canada's gift policies. Official receipts will be issued to the estate of the deceased. A copy of the documents naming Ovarian Cancer Canada as a beneficiary is needed for the organization's files prior to a tax receipt being issued.
  - Charitable gift annuities – this type of gifts will be considered on a case-by-case basis. The tax receiptable amount will be determined according to CRA guidelines.

### **B – Endowments**

Ovarian Cancer Canada accepts endowed gifts.

When an endowment fund is created a signed endowment agreement between the donor(s) and Ovarian Cancer Canada is required. The minimum amount required to establish an endowment is \$20,000. Any amount may be contributed to a general endowment or for any previously established named endowment.

The interest earned from an endowment is either reinvested or transferred to the revenue account.

### **C – Third Party Events**

Ovarian Cancer Canada provides third party events with general liability insurance under its Events Insurance Policy.

Any liquor or gaming licenses required are the responsibility of the third-party event organizer.

### **III. Administration of Gifts**

Gifts to Ovarian Cancer Canada are officially received when all of the following conditions are met:

- there is an intention to give the gift
- the gift is delivered
- Ovarian Cancer Canada accepts and acknowledges the gift

Ovarian Cancer Canada will not accept gifts with restrictions that would be too onerous for the organization to comply with or that are too difficult or costly to administer or that may compromise its reputation.

Ovarian Cancer Canada 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.

Ovarian Cancer Canada reserves the right to decline any gift that it believes is not in its best interest.

### **A – Restricted Gifts**

A restricted gift means the donor has specified the gift be used for a particular purpose or project. Ovarian Cancer Canada uses the deferral method of accounting for restricted contributions.

Restricted grants and donations are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted grants and donations are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The CEO and the senior representative of the program involved will review the terms of each restricted gift to ensure they do not hamper the usefulness and desirability of the gift. In the event the request is unusual, the Chair and Treasurer of the Board are consulted.

If a gift is deemed undesirable, the donor will be requested to remove or modify the restriction. Ovarian Cancer Canada reserves the right to accept only gifts that are consistent with its mission.

Each restricted contribution will be used as designated with the understanding that when the need for a program or project has been met, or the Board determines the program or project cannot be completed for any reason, then Ovarian Cancer Canada may seek the donor's representative's permission to re-designate the gift to another purpose that fits within Ovarian Cancer Canada's mission and priorities. Ovarian Cancer Canada shall use its best efforts to ensure that such re-designated purpose is as much in keeping as possible with the donor's original intent for the contribution.

If the donor is deceased or legally incompetent and the charity is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

If necessary, Ovarian Cancer Canada will apply to the courts or the appropriate regulatory body to obtain legal authorization to use the donation for other purposes.

#### **B – Offers to make a Gift**

A cheque or other instrument of conveyance received by Ovarian Cancer Canada with the requirement that it be used with certain restrictions does not constitute a gift until those conditions have been determined to be acceptable to the organization.

A pledge is a promise to make a gift and cannot be receipted. The receipt will be issued when the gift is received.

#### **C – Anonymous Gifts**

Ovarian Cancer Canada honours donors' requests to remain anonymous.

Subject to the privacy policy, the CEO may accept anonymous gifts to Ovarian Cancer Canada. In the event the CEO is uncertain about the desirability of accepting such gift, she will consult with the Chair of the Board.

#### **D – Issuance of Charitable Receipts**

In accordance with CRA guidelines only gifts are eligible for income tax receipts. A gift is defined as "a voluntary transfer of property without valuable consideration". Generally, a gift is made if all three of the conditions listed below are satisfied:

- property is transferred by a donor to a registered charity
- the transfer is voluntarily made
- the transfer is made without expectation of return. No benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value.

Ovarian Cancer Canada will issue an official tax receipt for donations of \$20 or more that qualify as charitable gifts, and the donor has provided the necessary contact information.

Receipts for donations of less than \$20 will be issued only when requested by the donor.

Receipts are only issued by the organization's head office which is responsible for oversight of all donations made to the charity, organization wide. Each tax receipt is printed with a control number. The donation date is the date the cash is received for the online donations and the date when the gift is received for the in house donations and in the case of non-cash gifts, the date the donation was made.

For non-cash gifts, a description of the property is included on the face of the receipt, as well as the name and address of the appraiser, if applicable.

If a duplicate tax receipt must be issued, the tax receipt is clearly marked duplicate.

#### Split-Receipting

In accordance with CRA, Ovarian Cancer Canada practices split-receipting for events where part of the admission price is considered a gift and is receipted, and the other part is considered the “advantage” and cannot be receipted. The advantage is a benefit that the donor receives, e.g.: a meal, a thank you gift, special discount, etc.

The rule applied is that of “de minimis threshold” and is defined as the lesser of:

- 10% of the value of the property transferred to the charity
- \$75

If the charity’s gift to the attendee is below the de minimis threshold, then it does not have to be added to the determination of the advantage given to the donor. If the advantage received is greater than 80% of the admission price, then no tax receipt can be issued.

#### Gifts Ineligible for a Tax Receipt

It is permissible for donors to receive recognition, provided each donor is treated the same and there are no distinguishing marks used.

The following are some examples of transactions that are not considered gifts and are therefore not eligible for charitable income tax receipts:

- a gift of service
- free rent
- use of vacation property
- the purchase of an auction item
- sponsorship for an event or program self-pledge when the self-pledge also qualifies you for an incentive prize
- donation of goods or products for which a fair market value cannot be determined

#### **E – Authorization Required to Accept a Gift**

The authority to accept most types of gifts on behalf of Ovarian Cancer Canada is delegated by the Board of Directors to Ovarian Cancer Canada’s staff.

#### **F – Use of Legal Counsel**

Ovarian Cancer Canada is committed to meeting all its legal and regulatory obligations, and retains the right to, in its sole discretion, determine such obligations and take any steps necessary with respect to gifts or donations to comply with legal or regulatory requirements.

Ovarian Cancer Canada will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- Transactions with potential conflict of interest
- Gifts that require Ovarian Cancer Canada to assume unusual or extraordinary obligations
- Other instances in which use of legal counsel is deemed appropriate by the CEO

Prospective donors are encouraged to seek the advice of independent legal and tax counsel in matters relating to their gifts and the resulting tax and/or estate planning consequences.