

Parkinson Wellness Projects - Fundraising Policy

Purpose

This policy is created to ensure that Parkinson Wellness Projects (PWP) maintains high standards of integrity and stewardship in both its active fundraising and related communication activities and its acceptance of donations. PWP will make every possible effort to ensure that this policy is current, relevant, and used consistently to achieve this objective.

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

Policy

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

PWP generally accepts charitable gifts in the form of cash, gifts-in-kind (including publicly listed securities), and deferred gifts which may include will bequests, life insurance policies, gift annuities and charitable remainder trusts. Ownership of all gifts resides with PWP whether they benefit the organization in general, or some purpose specified by the donor and agreed to by PWP.

PWP 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. PWP may elect to accept or decline any unrestricted or restricted gift.

Procedures

On an annual basis, the PWP's Manager of Fundraising and Communications (FC Manager), in consultation with PWP's Fundraising and Communications Committee (FC Committee) and PWP's Board of Directors (the Board), will review all upcoming funding needs and agree on the best ways to reach the fundraising goals of the organization. An annual fundraising plan will be developed by the FC Manager in consultation with FC Committee for approval of the Board and implemented. Quarterly reviews will be undertaken by the FC Manager and the FC Committee, to assess the success of the fundraising work to date, with an eye to enhancing and improving current and future fund development initiatives.

All grant applications and letters of solicitation or acknowledgement sent by PWP must be reviewed by the Board Chair or other person designated by the Board Chair.

Ethical Guidelines

PWP is a registered charity and therefore a custodian 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 PWP stands up to scrutiny by all its stakeholders and the public. PWP's ethical considerations are identified in Appendix A attached to this document.

Donor Rights

PWP will operate within the Donor Rights approved by Board as outlined in Appendix B attached to this document.

Restricted Gifts

A restricted gift is defined as a gift that has a specific purpose specified by the donor and agreed to by PWP upon acceptance. PWP may accept and solicit restricted donations designated for a current restricted fund and approved special projects already included in its 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 will be maintained to ensure easy verification of the use of restricted funds.

Restricted gift offers will be considered based on the criteria outlined in Appendix C attached to this document and reviewed by the Board to determine whether or not to accept the offer. PWP will inform the donor immediately and will maintain a file of the decision and due diligence proceedings to support the decision.

Sponsorships

Receipting for sponsorship will be determined based on the CRA guidelines and administrative policies. PWP and the sponsor will enter into a formal Letter of Agreement with regard to the contribution and the benefits and recognition the sponsor will receive.

Gifts in Kind

Gifts in kind refers to a gift of property (a non-cash gift) such as capital property (including depreciable property) and personal-use property (including listed personal property). Terms defined in the "Definitions" section of Canada Revenue Agency's (CRA's) Guide T4037, Capital Gains will bear the same meaning in this Policy. A gift in kind does not include a gift of services. If a receipt is being issued for a non-cash gift, it must reflect the Fair Market Value (FMV) of the gift.

PWP must usually deduct the FMV of any advantages from the FMV of gifts to determine if there is an eligible amount of a gift for receipting purposes.

When the FMV at the time of donation, of either a non-cash gift or of an advantage cannot be determined, an official donation receipt cannot be issued.

The onus is on PWP to ensure that the FMV reflected on official donation receipts is accurate.

If the FMV of the property is less than \$1,000, a member of PWP, or another individual, with sufficient knowledge of the property may determine its value.

The person who determines the FMV of the item should be competent and qualified to evaluate the particular property being donated.

If the FMV is expected to be more than \$1,000, the property will be professionally appraised by a third party (that is, someone who is not associated with either the donor or PWP).

If the property is appraised, the name and address of the appraiser must be included on the official donation receipt.

Gifts of Services

A gift of services needed to further the goals of the organization. Examples of such services include consulting services and advertising. "Gifts" of services do not qualify for a charitable tax receipt. Services (that is, time, skills, or work) are not property, and they therefore do not qualify as gifts for the purpose of issuing an official receipt for income tax purposes. That being said, a charity can issue an official receipt for income tax purposes if a person provides a service to the charity, the charity pays for the service, and the person then returns the payment to the charity as a gift. In such circumstances, two transactions have taken place: the first being the provision of a service and the payment flowing there from, and the second being a gift.

PWP may decline acceptance of any gift-in-kind goods or services based on the criteria outlined in Appendix D attached to this document, or otherwise at the discretion of the Board.

Official Tax Receipts

PWP will issue official tax receipts fulfilling all the requirements of CRA.

Each individual donation is to be entered into the Income Manager database and receipted through the same system. PWP is responsible for guarding against the unauthorized use of official receipts, therefore access to the database will be limited and password protected. Donations and their receipting will be processed by the FC Manager and signed by the Board Chair or other persons designated to do so by the Board.

Refund Policy

Should a donor wish to request a refund of their donation, they should make their request in writing to the Board setting out the reason for the request. As per the CRA: 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 letters, telephone call, listing in publication, token gift, certificate, formal recognition event, etc. The FC Committee and the FC Manager are responsible for establishing and maintaining an ongoing recognition program. All recognition will be equitable in nature based on the amount and/or nature of the gift.

Special Events

For the purposes of this policy special events are activities that the organization plans and conducts in order to raise funds.

Factors to be considered when planning special events are outlined in Appendix E attached to this document.

Legacy Gifts

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

The FC Manager should, to the extent possible, attempt to ensure that any planned legacy gift complies with the terms of this policy. If the Manager becomes aware of a planned legacy gift that does not comply with this policy, they 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 FC Manager shall attempt to work with the donor's legal representatives to restructure the gift, or request that the Board amend or provide an exception to this policy, although this may not be possible in all circumstances.

As with any other gift, PWP may elect to accept or reject any legacy gift.

APPENDIX A – ETHICAL CONSIDERATIONS

- PWP does not endorse any products and/or services of donors or sponsors.
- PWP 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.
- PWP will not use any unethical or unlawful techniques to solicit funds or sell products and services as determined by the Board.
- Donations will not be accepted if they are deemed to have originated from unethical or unlawful activities as determined by the Board.
- PWP 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 as determined by the Board.
- No valuable consideration or other privileges will be bestowed on a donor who, as determined by the Board, could have the ability to exercise, directly or indirectly, control or significant influence over the organization.
- No benefit of any kind may be provided to a donor, or to anyone designated by a donor, except where the benefit is of nominal value as determined by the Board.
- PWP will not engage outside professional fundraisers if fees are a significant portion of the anticipated funds raised as determined by the Board.

APPENDIX B – DONOR RIGHTS

All donors have these rights:

- 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.
- 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.
- To have access to the organization's most recent financial statements upon their approval by the Board.
- 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 a donation is kept confidential to the extent provided by law but subject to any stated wishes of the donor otherwise.
- To expect that all relationships with individuals representing the organization will be professional in nature.
- To be informed on request whether those seeking donations on behalf of the organization are volunteers, members of the Board, employees, contractors of the organization, or hired solicitors.
- To have the opportunity for their names to not be included or deleted from contact lists.
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.
- To be assured that all online transactions and contributions occur through a safe, private and secure system that protects the donor's personal information.
- To be clearly informed if a contribution goes directly to PWP or is held by, or transferred through, a third party.
- To have access to the organization's privacy policy.

APPENDIX C - RESTRICTED GIFTS

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.
- To be accepted by PWP, such gifts may not be contradictory to PWP's purposes, vision, mission or core values, as determined by the Board.
- The donor's business and/or personal activities must be perceived to be socially responsible and not contradictory to the mission of PWP, as determined by the Board.
- The gift may not result in unplanned higher operational costs or financial burdens in order to actually administer or liquidate the gift unless those costs or burdens are substantially exceeded by the value of the gift.
- The gift may not be restricted to the benefit of an individual or group of specific clients.

APPENDIX D – GIFTS IN-KIND

- The gift may not result in unplanned higher operational costs or financial burdens in order to store/ or liquidate, unless those costs or burdens are substantially exceeded by the value of the gift.
- The gift must be an item that can be used or liquidated within a reasonable period of time.
- The donor's business and/or personal activities must be perceived to be socially responsible and not contradictory to the mission of PWP, as determined by the Board.
- The organization should have the freedom to make decisions regarding upgrading, maintenance and ultimate disposal of the gift.

APPENDIX E – EVENTS

Factors to 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 considered by the Board to have significant public relations benefit.
- The amount of staff time invested in the event versus the overall anticipated revenue is to 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.
- Third party events are encouraged, based on the following considerations:
 - They are planned and conducted by an outside organization, company or group of individuals and all or a portion of the funds raised are donated to PWP.
 - PWP staff and volunteers may assist in planning and executing these events periodically and usually at least one individual from PWP will attend to represent the organization.
 - The revenue will be 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 PWP as determined by the Board.
 - Third party organizers are required to review these guidelines and complete a planning form for review by PWP prior to the event.