

West Neighbourhood House	
Policy Title:	Donations Policy
Approved by:	West Neighbourhood House Board of Directors
Approval date:	January 2016
Revision dates:	/ / /

Policy Statement

This policy applies to donations received through all fundraising activities of West Neighbourhood House including but not limited to: general donations, annual giving, planned gifts, special fundraising initiatives and campaigns.

West Neighbourhood House accepts donations which further the mission, vision and guiding principles of the organization. However, not all donations will be acceptable to West Neighbourhood House. Prior to accepting a donation West Neighbourhood House will ensure that the benefits outweigh costs:

- benefits include the financial worth of the donation and the good will of the donor, leading to more support.
- costs include the financial costs of transactions, staff time, relations with other donors or other stakeholders, storage, etc.

West Neighbourhood House abides by the Ethical Code on Financial Accountability and Fundraising. All donations will be recorded and receipted in accordance with the rules and regulations set out by the Canada Revenue Agency (CRA).

Accepting donations and all aspects of fundraising are subject to all other applicable West Neighbourhood House policies, including but not limited to: Acceptance of Gifts, Code of Conduct, Confidentiality, Conflict of Interest, and Privacy.

Applicability

- All Staff
- Program Participants, Clients, Members
- Volunteers
- Students
- Donors

General Principles and Procedures

All donations to West Neighbourhood House will fall into one of two broad groups:

Unrestricted Donations

- These donations carry no requirements from the donor as to the manner or timing with which donations are to be applied by West Neighbourhood House. As a result, West Neighbourhood House is at liberty to use such gifts as it considers appropriate.

Restricted Donations (donor designated use)

- Donations that are given for a specific purpose designated by the donor.
- West Neighbourhood House is limited in how or when to use the donation.
- As much as possible, West Neighbourhood House will encourage donations for general purposes.
- The minimum threshold for setting up an endowed fund with lasting benefit is \$10,000 [under review] (ie at 5% investment return, this equals \$500/year).

Significant Donations

The Fund Development Committee will review any significant donations (over \$5,000) that have “strings attached” or that staff identify as creating a problem for the organization such as, for example:

- significant costs,
- damage to the reputation of West Neighbourhood House,
- damage to other relationships with valued stakeholders,
- conflict of interest or perceived conflict of interest, or
- any other potential problem.

The acceptance of significant donations (over \$5,000) that can be reasonably expected to bring significant costs (over \$2,500) must be approved by the Fund Development Committee and Board.

In-Kind (Non-Monetary) Donations

Generally, West Neighbourhood House does not accept in-kind donations such as clothing, books, personal computers, furniture, etc. However, in-kind donations may be accepted on a case by case basis. The Coordinator of Community Relations should be contacted about any in-kind donations to West Neighbourhood House.

Due to the lack of capacity to manage significant in-kind donations, items such as property, jewelry, artwork, etc. may be disposed of quickly to get cash value. West Neighbourhood House may explore third party relationships, i.e. with an auction house, to expedite this.

If a tax receipt is requested for an in-kind donation the Resource Development Manager or designate must be consulted. Note that gifts of services are not permitted under Canadian tax law as services are not “property” hence, shall never be permitted a tax receipt.

Acting as Executor for a Donor

West Neighbourhood House staff should tactfully decline acting as executor for a donor. West Neighbourhood House will research and refer to potential third party relationships, i.e. with a law firm, to assist with those donors who have no other trusted family or friends to be executors.

Case by case exceptions may be considered by the Fund Development Committee and Board.

Recognition/Naming of Donors

West Neighbourhood House acknowledges that donor recognition is an important component of fundraising. The Fund Development Committee will regularly review donor recognition activity.

West Neighbourhood House will consider naming opportunities for donations to large-scale capital projects based on a review of current practices in the sector at the time (e.g. determining what to name and for what amount). Naming will be reviewed by the Fund Development Committee with a recommendation to the Board.

West Neighbourhood House will ensure the recognition and naming of donors complies with the full, informed consent of the donors as per privacy policies and applicable legislation.