



Donor Recognition and Naming Policy

Approving Authority: Board of Directors

Approval Date: March 29, 2023

Effective Date: March 29, 2023

Supersedes: January 2, 2018

Last Editorial Change: N/A

Mandated Review: March 2026

Purpose

- 1) Donor recognition is the systemic practice of acknowledging and recognizing donors for their gifts through formal, informal, personal and public expressions of appreciation. The purpose of this policy is to ensure consistency in the practice of emphasizing the University Hospitals Kingston Foundation (UHKF)'s appreciation for donors and the impact they've had on the care provided by Kingston Health Sciences and Providence Care.

Since 2005, UHKF has been the vehicle through which donations are made in support of patient care at both Kingston Health Sciences Centre (KHSC) and Providence Care.

This policy ensures those who support KHSC and Providence Care through UHKF receive appropriate, equitable and consistent recognition. This includes prompt acknowledgement of gifts, the reporting of the impact of gifts and, where appropriate, the issuance of receipts for income tax purposes.

Physical recognition may vary from one organization to the next, however gift levels at which recognition is bestowed will be the same at both organizations. Physical recognition for gifts directed specifically to KHSC or Providence Care will only be displayed at that facility.

Physical recognition for shared gifts may be displayed at both KHSC and Providence Care.

This Donor Recognition Policy includes a section devoted to Naming, Dedication and Recognition Signage as a means of ensuring that the process and principles that guide the

naming of healthcare facility assets and the application of recognition signage are clearly articulated, understood and uniformly applied by all those involved.

Scope

- 2) This policy applies to gifts to KHSC and Providence Care accepted by UHKF. It does not cover sponsorship or other corporate agreements.

Definitions

For the purposes of this policy:

- 3) **Gift.** A gift is a voluntary transfer of property without benefit to the donor or to anyone designated by the donor, or of property that qualifies as a charitable donation within the meaning of the split receipting rules of the Income Tax Act (Canada). UHKF will ensure that all gifts meet the requirements of the Donor Recognition Policy and Fundraising Gift Acceptance Policy prior to their acceptance.
- 4) **Naming Recognition** refers to the naming of an asset or program to honour a donor for a gift. Naming entails a dedication plaque in a space in one of the health-care sites for a gift of not less than \$50,000. The gift may be applied to funding the named asset/program or be restricted more generally for use by the organization who owns the asset or runs the program. The designation of the gift will be specified by the gift agreement.
- 5) **Time-Limited Naming** also referred to as term naming, refers to naming recognition that is for a specific length of time, i.e. ten years or 25 years.
- 6) **Permanent Naming** refers to naming recognition that will be in effect for the useful life of the associated space or program.
- 7) **Physical Recognition** refers to signage that is installed in recognition of donors' gifts.
- 8) **Virtual Recognition** refers to recognition on the UHKF website.
- 9) **Facilities** include, but are not limited to, all or portions of: buildings, rooms, wings, physical structures, halls, laboratories, foyers, atria, lounges, recreation areas, athletic facilities, residences and lounges that the health-care organizations may agree to name from time to time.

- 10) **Programs** include, but are not limited to, all programs, services and areas of care to patients.
- 11) **Research/Academic Positions** include, but are not limited to, lead research positions, chairs, department heads, research assistantships, graduate fellowships etc.
- 12) **Functional** means the actual purpose for which a Facility or Physical Asset is designed, or the particular function to which it is suited.
- 13) **Honorific** means bestowing honour or respect in recognition of individuals who have made substantial or long-term contributions to health care or in recognition of a concept, word, value or place that aligns with and reflects the health-care organization's mission, vision and values or the history of the lands on which the organization stands.
- 14) **Philanthropic** means the act of philanthropy; gifts to the health care organizations which have real or in-kind monetary value.
- 15) **Physical Assets** include but are not limited to all or portions of: major pieces of equipment, roads, parking lots, walkways, fields, parks, gardens, monuments or other major physical resources that the health-care organizations may wish to name from time to time.
- 16) **Annual Giving** is defined as the sum total of a donor's receipted gifts made to UHKF, regardless of designation, in the calendar year. For annual recognition purposes, annual giving is not tracked separately by organization.
- 17) **First-Time Donor** is an individual, organization or community group who has not made a donation to KHSC or Providence Care in the past.
- 18) **Memorial Giving** is defined as any receipted gift made in memory of a deceased individual.
- 19) **Estate Gift** is defined as any bequest or realized previously deferred gifts (e.g. gifts of residual interest, insurance benefits, beneficiary gifts from investments, etc.) through an individual's last will and testament.
- 20) **Future Gifts** include, but are not limited to, bequests and deferred gifts (e.g. gifts of residual interest, insurance benefits, beneficiary gifts from investments, etc.).

- 21) **Gift in Kind** is a receipted non-monetary gift and/or non-monetary gift that has a generally understood and accepted market value.
- 22) **Shared Unrestricted Gifts** are gifts that are not designated to any particular program, department or to either health-care organization.
- 23) **Sponsorship** refers to funds received to offset costs of an event or program for which the contributor receives benefit, such as logo placement or inclusion in promotional materials. Sponsorship funds are not considered gifts and are not eligible for charitable donation receipts.

Policy

- 24) This policy has been broken down into three parts:

Part One: Outlines the different gift types and the corresponding recognition.

Part Two: Provides information for naming opportunities and recognition signage for the physical recognition of gifts to support the health-care organizations' sites.

Part Three: Outlines the policy for Donor Recognition events

Part One: Gift Types and Corresponding Recognition

Gift Recognition

- 1) Gift recognition is based upon donations made in support of the work of KHSC and Providence Care through UHKF. Cumulative gifts of \$500 or greater are eligible for public recognition. Recognition is commensurate with the size of the gift.

All donations are processed by UHKF to ensure appropriate record keeping, receipting, recognition and stewardship.

Confidentiality

- 2) UHKF agrees to respect and observe any donor's wish for anonymity. Any donor wishing to remain anonymous will be thanked privately.

Unless otherwise directed by the donor, the specific amount of the donation and terms of payment is confidential. Access to donor information is guided by the UHKF Privacy Policy.

Canada Revenue Agency and The Donor Bill of Rights

- 3) UHKF is bound to comply with all rules and regulations prescribed by the Canada Revenue Agency (CRA). As such, UHKF, KHSC and Providence Care will administer this Donor Recognition Policy in compliance with all CRA directives and in accordance with the Foundation Gift Acceptance Policy.

Annual Giving Recognition

- 4) All donors receive a thank you letter for each donation they make to UHKF.

In addition to all applicable entitlements bestowed through Annual and Cumulative Giving Recognition, first-time donors will receive a welcome package and phone call after the receipt and the thank you letter have been sent.

Circle of Care

- 5) Membership in the Circle of Care recognition society is based on the sum total of annual (calendar year) contributions. Membership in the Circle of Care is automatic based on the thresholds outlined below and benefits of membership will continue for as long as donors maintain their respective annual contribution level. Physical recognition for lapsed donors will be removed.

6) *Circle of Care annual giving recognition levels by gift range are as follows:*

Supporter: \$100 – \$499

Friend: \$500 – \$999

Champion: \$1,000 – \$4,999

Ambassador: \$5,000+

7) *Circle of Care entitlements are as follows:*

7.1) Circle of Care Supporter (\$100 – \$449)

- Invitation to *Passport to Health Care tour* during which they will tour specific areas of KHSC and Providence Care and have an opportunity to meet staff
- Receive UHKF Foundation Report Newsletter twice a year

7.2) Circle of Care Friend (\$500 – \$999)

- All benefits of Supporters and
- Name displayed on Annual Giving Wall at KHSC and Providence Care and on the UHKF website Virtual Hall of Honour Donor Wall
- Receive UHKF Foundation Report Newsletter quarterly

7.3) Circle of Care Champion (\$1,000 – \$4,999)

- All benefits of Friends and
- Invitation to special presentation luncheons or webinars which feature presentations by health-care professionals
- Receive Annual Giving Report
- Receive thank you phone call from a volunteer for unique gifts of \$1,000 or more

7.4) Circle of Care Ambassador (\$5,000+)

- All benefits of Champions and
- Invitation to special Circle of Care Ambassador event co-hosted by UHKF and/or KHSC and Providence Care Leadership, which features a keynote speaker and an opportunity to meet with KHSC, Providence Care and/or UHKF senior leaders.

Cumulative Giving Recognition

8) *Hall of Honour Society*

The Hall of Honour Society provides physical and/or virtual recognition of a donors' lifetime giving designated by health-care organization.

The Hall of Honour Society cumulative giving levels are as follows:

- Distinguished Guardian: \$5,000,000+
- Guardian: \$1,000,000 – \$4,999,999
- Distinguished Humanitarian: \$500,000 – \$1,000,000
- Humanitarian: \$250,000 – \$499,999
- Distinguished Benefactor: \$100,000 – \$249,999
- Benefactor: \$50,000 – \$99,999
- Patron: \$25,000 – \$49,999
- Associate: \$10,000 – \$24,999

In addition to all applicable entitlements bestowed through Annual Giving Recognition, Hall of Honour Society donors will be recognized through on-site physical recognition at the respective health-care site they supported.

9) Memorial Recognition

Donors often choose to honour their deceased loved ones by making gifts through UHKF in their memory. Individuals for whom UHKF receives memorial gifts totaling \$2,000 or more are eligible to be added to the Memorial Wall at KHSC or Providence Care. UHKF will obtain permission to do so and obtain the desired recognition name from their next of kin. Once a year the family of those who have been added to a Memorial Wall will be invited to a dedication event.

10) Estate Gift Recognition

Estate Gifts of \$10,000 or more are recognized through special on-site physical recognition on Estate Donor Walls at the respective recipient health-care organization(s).

11) Future Gift Recognition

The Evergreen Society provides current recognition for future gifts.

Upon receipt of documentation of commitment intentions, future donors' names are inscribed on a leaf and placed on the Evergreen Tree(s) located at the designated health-care site. In the case of a directed gift, recognition is bestowed at the applicable site alone. In the case of a shared gift, recognition is bestowed at both KHSC and Providence Care.

12) In-Kind Gift Recognition

In-Kind Gift donors receive all applicable entitlements bestowed through Annual, Cumulative and/or Estate Giving Recognition described above.

Part Two: Naming, Dedication and Recognition Signage

Guidance

- 1) It is a long-standing and honourable custom for organizations to name or apply recognition signage to existing and proposed tangible and non-tangible assets, in honour of benefactors and others who have made exceptional contributions to the institution and its mission and/or to the broader local, national or international community.

Naming or recognition signage provides meaningful opportunities for the recognition of outstanding contributions by those who serve as inspiration for future generations of the community. Moreover, by recognizing exceptional contributions to KHSC or Providence Care, UHKF acknowledges that the association with such extraordinary individuals strengthens the health-care organization and foundation, and the sense of heritage and connection to the community they serve. Ceremonies held to mark such recognition represent significant events in the KHSC, Providence Care and UHKF history.

The following guidelines are intended to provide structure and baseline definitions for UHKF that, in turn, will help ensure equitable, consistent opportunities, and a standard of gratitude for significant transformational gifts received from generous donors. These guidelines may change from time to time according to the needs of UHKF and its related health-care organizations.

The naming of KHSC and Providence Care's assets is of considerable significance for several reasons:

- a) The choice of persons selected for such recognition reflects how KHSC and Providence Care perceive themselves, their mission and their values
- b) The institutional assets available for naming or recognition signage are limited while the number of individuals who could potentially be honoured is much greater – the limited number of naming or recognition signing opportunities must therefore be used judiciously

Recognition signage is usually affixed for a minimum of ten to a maximum of 25 years, or as stipulated in the Donor Gift Agreement.

Care must be taken to ensure consistency in the tribute paid by KHSC, Providence Care and UHKF to their benefactors and other meritorious persons.

Policy

- 2) Naming shall not be bestowed in honour of any individual, group or organization linked to causes that could compromise the health, mission, vision or values of the related health-care organizations or the well-being of their staff, physicians, volunteers or the patients, residents or clients they serve.

Permanent named recognition will be provided only in circumstances where gift size and/or contribution to the organization are exceptional. When permanent named recognition has been extended for a gift received, it will be honoured for the life of the facility so named. The health-care organization affected may at its own discretion, with advice from UHKF, extend the naming beyond the life of the facility in exceptional circumstances.

Minor items that are replaced on a regular or scheduled basis such as minor equipment, furnishings or individual trees/shrubs are not eligible for naming.

UHKF will make recommendations to KHSC and Providence Care with respect to accepting new, discontinuing and/or transferring naming. However, the ultimate authority to accept or decline any proposal to name, to discontinue the designated name of an asset, or to transfer the name to another asset rests with the Board of Directors of the health-care organization whose asset will or has been named.

Provisions in this policy that refer to naming for a benefactor also in general apply to naming for a third party at the wish of a benefactor. In the circumstance that a donor wishes to bestow naming recognition for their gift on an honouree, written direction, signed by both the donor and the honouree or honoree's next of kin/Power of Attorney if the honouree is not capable of providing permission by virtue of death or incapacity, must be submitted to the Chair of the Board of Directors of the respective health-care organization along with the Naming Recognition Proposal.

Assets will not be named for active members of the staff, medical staff, foundation, Board of Directors or any elected or appointed official concerned with the functions or control of the respective health-care organization so long as their official relationship continues.

UHKF shall be responsible for maintaining and updating an inventory of assets available for naming with values attached in broad categories. Recognition signage will be installed upon receipt of 25 per cent of total pledged and will be removed if a donor does not fulfill the pledged commitment.

Recognition Signage Details

- 3) Naming signage will be provided in accordance with the health-care organizations' interior and exterior signage policies and guidelines to ensure consistency in signage design. All recognition signage will adhere to infection prevention and control standards and will also consider the potential for possible damage to property caused by mounting hardware, and the cost associated with repairs to surfaces.

Naming signage will be designed in consultation with the planning and communications offices of the respective health-care organization in keeping with the wayfinding signage.

Naming Agreements and Approvals

- 4) UHKF will submit naming proposals, through the CEO of the affected health-care organization, to its Board of Directors for consideration and approval.

Proposals for naming should include the following:

- a) Classification of the naming opportunity
- b) Asset (with description) to be named
- c) Proposed name for the applicable asset
- d) Consideration for the naming opportunity (i.e. financial, in-kind)
- e) Name of donor or sponsoring entity
- f) Proposed term for the naming right
- g) Reason(s) for submitting the proposal
- h) Any other details that would be reasonably required by the respective board of directors to assess the naming opportunity and make an informed decision

Upon approval of a Naming Proposal, a Naming Agreement (either included in or in an addendum to a Donor Gift Agreement) will be drafted and signed by the donor(s) and the approving UHKF authority and authorized representative of the benefitting health-care organization(s).

Naming Classes

- 5) For the purpose of this document, Naming Classes shall be as follows:
 - a) Class I – External Facilities (e.g. buildings)
 - b) Class II – Internal Facilities (e.g. floors, wings, centres of care, rooms, laboratories, lounges, major equipment)
 - c) Class III – Programs (e.g. clinical units, health/wellness programs)
 - d) Class IV – Research/Academic positions
 - e) Class V - Funds

Valuation

- 6) The following will be used as a minimum guideline for the term of a naming opportunity
 - a) Class I – Minimum of 25 years.
 - b) Class II – Minimum of ten years to the life of the internal facility (or major equipment) or the life of the building housing the internal facility, whichever occurs first.
 - c) Class III – A period of time commensurate with funding support but not less than five years or the length of the program, whichever occurs first.
 - d) Class IV – A period of time commensurate with funding support.
 - e) Class V – A period of time ending when the fund has been depleted.

The following formula is used to guide relative value of naming opportunities:

For ten-year term recognition:

30 per cent X [net square footage of named space X net cost per square foot for construction of space (provided by planning office) + cost of equipment for space] X profile factor (ranges from one to 1.5 depending on the public profile of the space)

For 25-year term recognition:

50 per cent X [net square footage of named space X net cost per square foot for construction of space (provided by planning office) + cost of equipment for space] X profile factor (ranges from one to 1.5 depending on the public profile of the space)

For 35-year term recognition:

65 per cent X [net square footage of named space X net cost per square foot for construction of space (provided by planning office) + cost of equipment for space] X profile factor (ranges from one to 1.5 depending on the public profile of the space)

Taking into account the relative nature of naming opportunities, UHKF will consider the experience of other health-care institutions in other jurisdictions when determining the standards for naming buildings and areas and the accompanying donation level attached to each. Other considerations would include visibility, prominence, traffic flow and the uniqueness of each.

Interior signage is reserved for gifts of \$50,000 or greater. Naming opportunities at \$50,000 and greater will be determined by space available for each project and will be determined by UHKF in consultation with the health-care organization's CEO or delegate.

Exterior opportunities are reserved for gifts of \$1,000,000 and greater and will be determined by space available for each project and will be determined by UHKF in consultation with the health-care organization.

Honourific Naming

- 7) From time to time, naming recognition may be granted outside of the guidelines outlined in this policy, in honour of a donors' substantial or long-term contributions to health care or in recognition of a concept, word, value or place that aligns with and reflects the health-care organization's mission, vision and values or the history of the lands on which the organization stands at the discretion of the respective health-care organization. Honorific naming durations will be determined by the respective organization on a case-by-case basis.

Name Changes

- 8) Where buildings/spaces change their essential purpose, a name change may be in order.

Where a building or a part thereof or a facility has been named, the health-care organization will continue to use the name so long as the building, part or facility remains in use and serves its original function. When the use of a building, room or facility is changed such that it must be demolished, substantially renovated or rebuilt, the health-care organization, at its sole discretion, may retain the use of the name, name another comparable room or facility, or discontinue the use of the name. Where it is proposed that the use of the name not be maintained, the discontinuation will require the approval of the respective organization's Board of Directors. Once a decision to rename is taken, the person or entity for which the facility had been named, or their descendants, will be informed of the decision. If appropriate and feasible, suitable arrangements will be made to honour the name previously used.

In cases where a donor's name changes during the agreed to term of the naming, recognition signage may be changed at the donor's expense.

Naming Revocation

- 9) A naming right may be revoked at any time by the respective organization Board of Directors if the donor has become involved in activities that they believe create a conflict of interest or could harm the organization's reputation.

UHKF may recommend the revocation of naming recognition, in which case UHKF will provide the respective organization's Board of Directors with the following information:

- a) description of the naming right involved including the value of the naming right and the name of the donor
- b) reasons for recommending the revocation of the naming right
- c) financial impact, if any

The UHKF Communications Director, in consultation with the respective health-care organization's Chief Communications Officer, will handle all public communication regarding the revocation of a naming right.

Undesignated Gifts

- 10) All of the above-mentioned naming opportunities and benefits will be made available to donors who make fully unrestricted gifts. Donors who make gifts to be used where needed most, that meet all eligibility criteria (based on the scope of their gift) may choose a space for named recognition from naming opportunities available at either organization.

In-Kind Donations

- 11) Recognition signage and naming opportunities will be provided to gift-in-kind donors in the same manner as other substantial donations as noted in this policy. The same gift thresholds, based on fair market value of the gift, criteria and approval process will apply.

Exceptions And Exclusions

- 12) The naming of any space does not entitle the donor to exert any influence whatsoever in the operations or appearance of the named area nor the health-care organization in general.

Other

- 13) UHKF reserves the right to make available other recognition opportunity not covered by the policy on a case-by-case basis.

Part Three: Donor Recognition Events

To ensure consistency and equity in acknowledging donations, the following guidelines will be used to plan and execute donor recognition events:

Category 1: Gifts/Pledges of \$1 Million Plus

1) Invited representatives include:

- UHKF Board Chair
- UHKF CEO
- Campaign Chair (during capital campaign)
- KHSC and/or PCC CEO or Designate
- KHSC and/or PCC Board Chair or Designate
- KHSC and/or PCC Senior Leadership Team
- KHSC and/or PCC Department Head
- KHSC and/or PCC Program Manager
- UHKF Director, Health-care Advancement
- UHKF Associate Directors, Health-care Advancement
- UHKF Director, Health-care Engagement and Sustainability
- UHKF Director, Marketing & Communications
- UHKF Donor Relations Officer

The UHKF Board Chair or Campaign Chair, Respective Program Department Head and Respective health-care organization CEO will be encouraged to phone and personally thank the donor.

Additional Invitees:

- UHKF Board of Directors
- KHSC and/or PCC Board of Directors
- Campaign Cabinet Volunteers
- Physicians Advisory Council

Media will be invited.

Refreshments may be served.

Category 2: Gifts/Pledges of \$500,000 to \$999,999

2) Invited representatives include:

- UHKF Board Chair
- UHKF CEO

Campaign Chair (during capital campaign)
KHSC and/or PCC CEO or Designate
KHSC and/or PCC Board Chair or Designate
KHSC and/or PCC Department Head
KHSC and/or PCC Program Manager
UHKF Director, Health-care Advancement
UHKF Associate Directors, Health-care Advancement
UHKF Director, Health-care Engagement and Sustainability
UHKF Director, Marketing & Communications
UHKF Donor Relations Officer

The UHKF Board Chair or Campaign Chair and the Respective Program Department Head will be encouraged to phone the donor to personally thank them.

Additional Invitees:

UHKF Board of Directors
KHSC and/or PCC Board of Directors
Campaign Cabinet Volunteers
Physicians Advisory Council

Media will be invited.

Refreshments may be served if appropriate.

Category 3: Gifts/Pledges of \$100,000 to \$499,999

3) Invited representatives include:

UHKF CEO or designate
UHKF Board Member
Campaign Chair or Designate (during capital campaign)
KHSC and/or PCC Department Head or Designate
KHSC and/or PCC Program Manager
Respective Associate Director, Health-care Advancement
Director, Marketing & Communications
Donor Relations Officer

Additional Invitees:

Campaign Cabinet Volunteers

Media will be invited.

Refreshments may be served if appropriate.

The UHKF Board Chair or Campaign Chair will be encouraged to phone the donor to personally thank them.

Category 4: Gifts/Pledges of \$10,000 to \$99,999

- 4) Invited representatives include:
- Associate Director, Health-care Advancement
 - UHKF Board Member
 - Campaign Volunteer (during capital campaign)
 - KHSC and/or PCC Department Representative
 - Coordinator, Marketing & Communications
 - Donor Relations Officer

Media will be invited when applicable.

A member of the UHKF Board or Campaign Team will be encouraged to call the donor to personally thank them.

Category 5: Community Events (up to \$9,999) *

- 5) Invited representatives include:
- Director, Health-care Engagement and Sustainability or Associate
 - UHKF Board Member upon request
 - Campaign Volunteer (upon request during capital campaign)
 - KHSC and/or PCC Department Representative
 - Coordinator, Marketing & Communications
 - Donor Relations Officer

Media will be invited when applicable.

*Community Events with proceeds of \$10,000 or more will follow the applicable guidelines above.

Policy Review

- 6) This policy will be reviewed every three years by the UHKF Board of Directors. Prior to making any amendment to this policy the CEOs of KHSC and Providence Care will be provided with an opportunity to comment.

This Policy will be reviewed should either the KHSC or Providence Care Boards of Directors make any changes to their policies that may impact this one.

Related Documents

UHKF Fundraising Gift Acceptance Policy

UHKF Privacy Policy