

Fundraising Policies

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Introduction

The University Hospitals Kingston Foundation (UHKF) is a not for profit corporation owned by its General Members: Kingston General Hospital Foundation, the Providence Care Foundation and the Jeanne Mance Foundation (Hotel Dieu Hospital). The corporation is a shared infrastructure to secure Health Care funds to help meet capital needs of the UHKF's partners: Kingston General Hospital (KGH) and its cancer care program, Hotel Dieu Hospital (HDH) and Providence Care. All funds raised by the UHKF will be disbursed to the three foundations.

Volunteers, staff 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;
- They will inform, serve, guide and otherwise assist donors who wish to support the activities funded through the UHKF but not pressure or unduly persuade.
- 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;
- Disclose immediately to the UHKF any actual or apparent (perceived) conflict of interest or loyalty; and,
- Not accept donations for purposes that are inconsistent with the organization's mission.

These fundraising policies cover ethical fundraising, fundraising priorities, gift acceptance and naming. The UHKF is in compliance with the *Ethical Fundraising and Financial Accountability Code*, the fundraising standards of the Standards Program (see Appendix A) and has also adopted the *Donor Bill of Rights* (see Appendix B). Staff and volunteers may also wish to consult our privacy policy for additional relevant information.

Ethical Fundraising

The following policies have been put in place to guide fundraising activities undertaken by staff, volunteers and Board members on behalf of the UHKF. The UHKF also abides by the *Donor Bill of Rights* (see appendix B).

Fundraising Solicitations

All fundraising solicitations by or on behalf of the UHKF must:

- Be truthful
- Accurately describe the organizations activities
- Disclose the organization's name;
- Disclose the purpose for which funds are requested;
- Disclose the minimum amount for which a receipt will be issued and
- Disclose, upon request, whether the individual or entity soliciting donations is a volunteer, employee or contracted third party.

Any written solicitations by or on behalf the UHKF must include its address or other contact information.

Treatment of Donors and Donor Information

The UHKF honours donors' and prospective donors' requests to:

- Limit the frequency of solicitations;
- Not be solicited by telephone or other technology;
- Remain anonymous in relation to:
 - being publicly identified as a supporter of the organization; and/or
 - having the amount of their contribution publicly disclosed.
- Receive printed material concerning the organization; and
- Discontinue solicitations where it is indicated they are unwanted or a nuisance.

The UHKF respects the privacy of donors. Donor records are kept confidential to the greatest extent possible. Donors have the right to see their own donor record and to challenge its accuracy.

The UHKF does not sell, rent, exchange, or otherwise share its donor list.

Please see the UHKF's Privacy Policy for detailed information on the protection of donor information.

Payment of Fundraisers

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

Transparency

To demonstrate transparency and accountability, the UHKF posts a variety of information on the organization on our website. Information posted on our website includes our financial statements, annual reports, Registered Charity Information Return (T3010), list of members of our Board of Directors, privacy policy,

Fundraising Priorities Policy

This policy is intended to provide guidance on how the funding needs of the member hospitals will be prioritized for the fundraising programs of the University Hospitals Kingston Foundation (UHKF).

Background

Our General Members Agreement declares that the UHKF Foundation exists to raise funds for the benefit of all General Members.

This document also stipulates that a Business Plan must be developed at least annually, and must be approved by the Foundation Board and the General Members Boards. The Agreement defines the business plan as including a list of priorities for funding.

UHKF does not have the expertise or authority to prioritize the needs of our Member hospitals for financial support of clinical programs, medical research, facilities and education.

Our General Member hospitals have agreed to carry out a joint, annual consultation to create an integrated priorities list that reflects the shared funding needs of all three institutions. They have agreed to present this list to UHKF by January 1 each year, in order to support the timely approval of the annual Business Plan.

The Gift Acceptance policy stipulates that UHKF will not actively solicit gifts except in support of approved priorities. It also indicates that UHKF accepts gifts to non-priority causes with the approval of the designated recipient member.

Policy

University Hospitals Kingston Foundation's fundraising program will limit its active solicitation of donations to:

- Unrestricted funds for use by the General Members
- Designated or restricted gifts in support of approved priorities as identified annually through the joint consultation process carried out by the General Member hospitals
- Designated or restricted gifts in support of Providence Manor (Reg. Char. #122084395RR0001) which existed as a related registered charity raising funds for the Kingston hospitals prior to the incorporation of the University Hospitals Kingston Foundation.

The UHK Foundation may accept a gift to a non-priority program, when such a gift is initiated by a donor and when the recipient General Member has agreed to accept and utilize the gift according to the restrictions placed on it by the donor.

Gift Acceptance Policies

The UHKF encourages and solicits contributions of cash, and personal and real property as outright gifts that are acceptable to Canada Revenue Agency and the laws of the Province of Ontario. Partner Foundation employees working with the UHKF are authorized by the Board to negotiate gifts and create and execute gift agreements with prospective donors. The UHKF Board will annually confirm priority needs for fundraising support based on recommendations from the hospitals.

The UHKF accepts:

- Unrestricted gifts to be shared by all three General Members
- Unrestricted institution specific gifts
- Gifts designated to declared priorities
- Gifts for general use by specific existing programs at each institution.

All donors will be encouraged to make gifts to joint initiatives related to declared priorities, with a stated preference for unrestricted gifts.

Restricted Gifts

Gifts to new program areas or for highly restricted uses require prior agreement of the institution that will ultimately receive the gift. The recipient institution must agree to any conditions regarding the use and recognition of the gift as stipulated by the donor prior to acceptance.

Board Approval for Gift Acceptance

The following gift types DO NOT require board approval:

- Outright gifts of cash
- Paid-up life insurance policies
- Policies for which the donor pays the full premium
- Publicly traded securities
- Gifts in kind for sale at a charity event being run by volunteers and staff of the UHKF.

All other gifts in kind to the UHKF must be referred to the Board or its Executive Officers for approval prior to acceptance.

Any gifts that may be perceived as linked to causes that compromise health or the values of any of the general members will be subject to approval by the board prior to acceptance.

Non Cash Gifts

Because the UHKF accepts gifts and disburses them to the three General Members, it can only accept non cash gifts that can be sold and the proceeds of the sale disbursed within the same fiscal year or gifts that the UHKF can use itself. Before accepting non cash gifts, the UHKF assigned Development Officer must confirm saleability of the gift. When a gift in kind is offered for use by one of the hospitals (e.g., bed, wheelchair, treadmill), the partner General Member must confirm that the gift can be used by the hospital. The UHKF will then issue an official receipt for income tax purposes from that General Member.

Gifts of Cash

The UHKF accepts cash, credit card payments, and cheques or money orders made payable to “University Hospitals Kingston Foundation”. Postdated cheques are accepted. Credit card donations may be made on line or through authorization of monthly amounts.

Bequests

Bequests made to the UHKF may qualify as a charitable gift if the terms and conditions of the bequest are acceptable under the UHKF’s gift acceptance policies. Official receipts will be issued to the estate of the deceased.

The UHKF requires a copy of documents naming the UHKF as a beneficiary for our files, prior to a tax receipt being issued.

Use of Legal Counsel

The UHKF encourages donors to seek the advice of independent legal and tax counsel 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.

Documentation of Gifts

Gifts valued in excess of \$10,000 should be accompanied by a written gift agreement drafted by the UHKF gift solicitor that documents conditions attached to the use of the gift and conditions regarding the recognition of the gift. The donor or his/her designate must review and sign the gift agreement before a charitable donation receipt can be issued.

Gifts that are not readily valued need appropriate documentation prepared before acceptance.

Anonymous Gifts

Staff and volunteers are authorized to accept, subject to UHKF's Privacy Policy, anonymous gifts.

Gift Valuation and Receipting

The Finance and Resource Committee has authority to set policy regarding the issuance of receipts. The Executive Director of the UHKF and the Manager of Finance and Administration interpret this policy for the UHKF staff. Any issues related to gift valuation that are not clearly addressed in board policy will be referred to the Finance and Resource Committee.

Official receipts for income tax purposes will be issued for gifts of \$20 or more, which comply with CRA guidelines. Receipts for gifts of less than \$20 will be issued upon request from the donor. Receipts for cash will be based on the amount received. Gifts received after the end of the year will be issued a receipt for that year if the gift was postmarked in the previous year or officially received at the UHKF or the offices of one of the partner foundations in the previous year.

Official receipts for income tax purposes cannot be issued to charitable organizations and foundations. Official receipts for income tax purposes are not issued for sponsorships, auction purchases, golf registration fees and other financial transactions cited in the Canada Revenue Agency's Bulletin IT-110R3. These transactions may be acknowledged through issue of a non-official tax receipt. A pledge is a promise to make a gift, and cannot be receipted. The receipt will be issued as installments are received.

Official receipts for income tax purposes cannot be issued for gift certificates when the donor is the issuer of the gift certificate, for contributions of services, that is, of time, skill or effort, or to reimburse volunteers for expenses incurred on behalf of UHKF. An official receipt for income tax purposes may be issued if the UHKF pays for the service and the individual then issues a cheque to UHKF as a gift.

It will be the general practice of the UHKF to sell securities immediately upon receipt. Receipts for gifts of publicly traded securities that are electronically transferred from a donor's broker will be issued based on the closing value of the security on the day it is received in the brokerage account of the UHKF. For share certificates, the receipt will be issued based on the day the certificate is signed by the donor and delivered to the UHKF. If sent by mail, valuation will be based on the date the mail is officially received at the UHKF.

Non-cash gifts in kind donated for sale at charity events will be receipted based on the lesser of the actual price paid at the sale or the receipted value based on appraisals obtained by the donor. For gifts greater than \$1,000, an independent appraisal is required. The donor will generally be responsible for the cost of obtaining an independent appraisal. The Board Executive Committee or Finance and Resource Committee may authorize payment of valuation costs by exception. When a gift in kind is offered as an auction item for a Signature or Third Party Event, and there is a clear link between the item offered and money received, UHKF will issue the receipt. When a gift in kind is offered as an incentive (e.g., hand-out to attendees, part of “balloon bag”) and there is not a clear trail between the item offered and money received, the benefiting General Member will be asked to approve UHKF issuing a receipt from the General Member.

The UHKF will issue non-official tax receipts, not official charitable tax receipts, for corporate sponsorships.

Naming Policy

Our General Members’ Agreement stipulates that authority for identifying naming and recognition opportunities and for authorizing recognition activities within our related hospitals resides within the General Member Foundations. For practical reasons, the UHKF staff members assume responsibility for delivery of most aspects of the recognition and stewardship program.

This policy is intended to guide the actions of our staff and board to ensure alignment with the policies and practices of our General Members in this area.

Principle

The UHKF will implement a naming and recognition program that is compliant with the policies of its General Members and will assume responsibility for central coordination of certain elements of the program which are common to all General Members. The UHKF will encourage its General Members to adopt naming and recognition policies and procedures which promote equitable opportunities at all three affiliated hospitals.

Policy

Under the direction of the Fundraising Committee, the UHK Foundation will periodically research best practices and recommend updates to the naming and recognition policies of its General Members.

The UHKF will incorporate into its annual business plan any costs associated with the staffing of the recognition and naming portfolio, as well as the development and delivery of print materials associated with recognition. Costs associated with out-of-hospital recognition elements, such as may be located in public venues, will also be incorporated into the annual business plan of the UHKF.

The cost of producing and installing any in-hospital materials related to donor recognition, including signage, sculptures, artwork, scrolls and plaques, will be the sole responsibility of the General Member Foundation for the related hospital in which the recognition is being installed.

The UHKF will be responsible for maintaining a central inventory of naming and recognition opportunities. Approved naming opportunities from this central inventory may be offered to donors on

a conditional basis at the time a gift is solicited, subject to final approval by the appropriate General Member(s) and related hospital(s).

Appendix A – Fundraising Standards

University Hospitals Kingston Foundation complies with the Fundraising Standards as outlined in the Imagine Canada Standards Program. A copy of those standards as of 2012 for Level 3 is provided below.

1. The organization honours donors' and prospective donors' requests to:
 - limit the frequency of contact;
 - not be contacted by telephone or other technology;
 - receive printed material concerning the organization; and
 - discontinue contact.
2. The organization does not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the Canadian Marketing Association Code of Ethics and Standards of Practice and honour donors' requests to be excluded from such lists.
3. Donors' requests to remain anonymous are honoured.
4. The organization 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.
5. **CHARITIES:** The organization prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements.
6. All fundraising activities conducted by or on behalf of the organization must:
 - be truthful,
 - accurately describe the organization's activities,
 - disclose the organization's name,
 - disclose the purpose for which funds are requested,
 - disclose the organization's policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued; and,
 - disclose, upon request, whether the individual or entity seeking donations is a volunteer, employee or contracted third party.
7. The organization does not make claims that cannot be upheld or are misleading.
8. The organization does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.
9. Any fundraising materials distributed by or on behalf of the organization must include its address or other contact information.
10. The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.

11. Anyone seeking or receiving funds, on behalf of the organization, whether a volunteer, employee or contracted third party must:
 - act with fairness, integrity, and in accordance with all applicable laws;
 - cease contacting a prospective donor who states that he/she does not wish to be contacted;
 - disclose immediately to the organization any actual or apparent conflict of interest or loyalty; and
 - not accept donations for purposes that are inconsistent with the organization's mission.
12. The organization has a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies. The relevance and appropriateness of these policies are reviewed every three years by the board.
13. Organizations that conduct face-to-face fundraising (e.g., door-to-door campaigns, street-side fundraising, workplace campaigns) must:
 - provide verification of the affiliation of the person representing the organization; and,
 - secure and safeguard any confidential information, including credit card information, provided by donors.
14. Where the organization has formally entered into a cause-related marketing agreement with a third-party, it must disclose in all related materials it produces how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, the organization should disclose this.

Appendix B – Donor Bill of Rights

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. 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 purposes.
- II. 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.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used for the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.