

<b>West Neighbourhood House</b>	
Policy Title:	<b>Donations Policy</b>
Approved by:	West Neighbourhood House Board of Directors
Approval date:	January 2016
Revision dates:	February 2020 / June 2024 / /

## **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, and special fundraising initiatives or campaigns.

West Neighbourhood House accepts donations that further the mission, vision and values 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**

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 that are unrestricted, or as minimally restricted as possible.

## **Donations Entailing Significant Costs**

The Fund Development Committee will review any significant donations (over \$5,000) that have conditions attached to them or that may create a problem or potential 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 identified concern.

The acceptance of any donation that can reasonably be expected to bring significant costs (over 40%) must be approved by the Fund Development Committee and Board.

## **In-Kind (Non-Monetary) Donations**

In-kind donations may be accepted on a case by case basis. Some in-kind donations may be monetized at the discretion of West Neighbourhood House.

Tax receipts for in-kind donations may be issued on case by case basis as allowed by law.

## **Acting as Executor for a Donor**

West Neighbourhood House staff should tactfully decline acting as executor for a donor. West Neighbourhood House will make efforts to refer the donor to potential third-party relationships, i.e. 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 privacy policies and applicable legislation.