



NCC Fundraising Policy	
Classification: Fundraising	Effective Date: May 1, 2023
Approval Authority: Board of Directors	Latest Revision: April 27, 2023
Implementation Authority: Executive Director	

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1.0 Purpose

As a charitable organization registered with the Canada Revenue Agency, the New Canadians Centre carries out fundraising activities and accepts donations that support the achievement of NCC's mission. The purpose of this policy is to define New Canadians Centre Peterborough policies with regard to accountability to donors and fundraising integrity, in a manner consistent with encouraging the highest ethical standards as a registered charity, while promoting NCC as a charity of choice in the communities which we serve.

2.0 Scope

This policy applies to all employees, board members, and volunteers of the NCC who actively engage in fundraising or the promotion of fundraising for the Centre within the community at large.

3.0 Definitions

CRA: Canada Revenue Agency

Gift: "A gift is a voluntary transfer of property for which the donor receives no benefit in return" (Canada Revenue Agency). The word "gift" in the context of this policy and associated activities may be used interchangeably with "donation".

Unrestricted Gift: a gift that is accepted with no specific conditions on its usage other than what is required by law, including regulations affecting charitable status.

Restricted gift: a gift that is accepted with specific conditions on its usage, for example towards a certain program or with certain timing.

Qualified Donee: "Under the Income Tax Act, qualified donees are organizations that can issue official donation receipts for gifts they receive from individuals and corporations." (CRA)

Fundraising: activities undertaken for the express purpose of generating a donation. Activities include solicitations, donor stewardship, and fundraising events.

True Donor: the person whose property is being donated, regardless of whether it is collected and/or delivered by an intermediary or 3rd party.

4.0 Responsibilities

Board of Directors is responsible for approving the Fundraising Policy and overseeing the Executive Director. Board Members, under the guidance of fundraising staff, may be asked to engage in fundraising activities like donor stewardship and recognition. The Board of Directors

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will approve the acceptance or declining of restricted gifts of \$20,000 or more and will make decisions about the handling of restricted gifts that cannot be expended in a manner consistent with the donor agreement letter.

Executive Director has authority for determining the NCC's fundraising priorities and activities. The ED may delegate the responsibility of fundraising priorities and activities and will report to the Board during regularly scheduled Board meetings. The Executive Director is responsible for ensuring compliance with relevant legislation and regulations, and with this policy. The Executive Director is empowered by the Board to make decisions on accepting or declining gifts in a manner consistent with this policy, including restricted gifts less than \$20,000.

Director of Community Development is responsible for overseeing day-to-day fundraising activities in a manner consistent with NCC fundraising policies and procedures. They are also responsible for reporting to the Executive Director on fundraising activities, priorities and gift acceptance.

Fund Development Officer and any other fundraising staff, under the direction and authority of the Director of Community Development, are responsible for the day-to-day administration and coordination of all fundraising and gift acceptance activities for the Centre.

Non-fundraising staff, members and volunteers of the NCC, under the guidance of the fundraising staff, will be asked to assist in helping the NCC achieve its overall fundraising goals.

5.0 Policy Statement

New Canadians Centre Peterborough is a registered charity and may accept charitable gifts based on the policies and procedures described in this document.

The NCC's fundraising, donations, and gift acceptance activities shall be carried out only for the purpose of supporting the NCC's charitable purpose and mission, and such activities shall be carried out in a way that maintains high standards for ethical behavior and transparency and will abide with applicable legislation and CRA guidance.

The Organization may accept or decline any gift. Decisions as to whether donations and contributions will be accepted must be made in the context of the Organization's charitable purpose and mission, as well as in the best interests of the organization.

NCC generally accepts charitable gifts in the form of cash, cheque, credit card payment, gifts-in-kind of goods, or deferred gifts which include will bequests, transfer of stock, life insurance policies, gift annuities and charitable remainder trusts. Ownership of all gifts resides with NCC whether they benefit the organization in general, or some purpose specified by the donor and agreed to by NCC.

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5.1 Ethical Standards

NCC aspires to high standards for ethical behaviour in fundraising, including abiding by the following principles:

1. NCC does not endorse any products and/or services of donors or sponsors.
2. NCC does not accept gifts from companies that create products that cause physical harm to human beings or animals, as determined by the Executive Director or their designate.
3. NCC will not use any unethical or unlawful techniques to solicit funds or sell products and services.
4. Gifts will not be accepted if they are deemed to have originated from unethical or unlawful activities as determined by the Executive Director or designate.
5. NCC will not engage in any fundraising 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.
6. No valuable consideration or other privileges will be bestowed on a donor who could have the ability to exercise, directly or indirectly, control or significant influence over the organization.
7. No benefit of any kind may be provided to the donor, or to anyone designated by the donor, except where the benefit is of nominal value (the lesser of \$75 or 10%) as specified in CRA guidelines on donor recognition.

5.2 Restricted Gifts

The NCC encourages donors to give undesignated and unrestricted gifts so that funds may be directed to where the need is greatest. However, the NCC acknowledges the importance of respecting donor's instructions and will support designated/restricted gifts where the designation is consistent with the mission and priority needs of the Centre. The Executive Director is empowered by the Board to accept or decline restricted gifts and shall ensure that appropriate documentation is in place, including terms of acceptance (written donor agreement) and financial records ensuring proper expenditure of funds. Acceptance or declining of restricted gifts of \$20,000 or more shall be approved by the Board. All acceptance of new restricted gifts of \$2,500 or more shall be reported to the Finance Committee by the Executive Director.

5.3 Planning and Reporting

An annual fundraising plan will be developed, approved and implemented. The Executive Director will ensure that quarterly reviews are undertaken to assess the success of the fundraising work to date, with an eye to enhancing and improving current and future fund development initiatives. Quarterly results will be reported to the Board of Directors by the Executive Director.





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5.4 Transparency & Financial Accountability

Donors and prospective donors are entitled to promptly receive, upon request:

- The NCC's most recent audited financial statements;
- The NCC's charitable registration number as assigned by the Canada Revenue Agency;
- Any information contained in the public portion of the Centre's most recent T3010 form as submitted to the Canada Revenue Agency;
- A list of names of NCC Board Members; and
- A copy of this Fundraising Policy.

No more will be spent on administration and fundraising than is required to ensure effective management of the organization. The NCC will meet or exceed all Canada Revenue Agency requirements for expenditures on charitable and other activities.

The NCC does not pay finders' fees, commissions or other payments to anyone based on either the number of gifts received or the value of funds raised. Paid fundraisers, whether staff or consultants, will be compensated by salary, retainer or fee. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with NCC policies and practices that apply to non-fundraising personnel.

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NCC Fundraising Procedures	
Classification: Fundraising	Effective Date: XX
Approval Authority: Executive Director	Latest Revision: XX
Implementation Authority: Director of Community Development	

6.0 Procedures

6.1 Gifts

The NCC encourages and solicits contributions of cash, publicly-traded securities, and personal and real property, either as outright gifts or through planned gift vehicles that are acceptable to Canada Revenue Agency and the laws of the Province of Ontario. Planned gift vehicles include, but are not limited to, bequests, life insurance policies, charitable gift annuities, charitable remainder trusts, gifts of residual interest, and gifts of retirement benefits.

The following gifts, whether outright or deferred, must be reviewed and approved by the fundraising staff, Director of Community Development and Executive Director: gifts of real estate, intellectual property, shares in privately-owned companies, crypto-currencies and property interests not readily negotiable or valued. Where an in-kind gift of crypto-currency(ies) is proposed, the donor will be strongly encouraged to convert the currency to cash and donate the cash.

a) Gift restriction

In the case of restricted donations that result in the creation of new initiatives, the Board of Directors, Executive Director, or designate, must approve the acceptance of the donation based on the following:

- Any donor wishing to donate funds with external restrictions or for a specific purpose must outline the purpose and intent of their gift in writing.
- Such gifts may not be contradictory to NCC’s mission and goals.
- The donor’s business and/or personal activities must be perceived to be socially responsible and not contradictory to the mission of NCC.
- The gift may not result in unplanned higher operational costs or financial burden in order to actually administer/liquidate the gift.
- The gift may not be restricted to the benefit of an individual or group of specific clients.

Restricted gifts valued less than \$2,500 may be accepted at the discretion of the Executive Director, or designate, and only if the restriction aligns with existing or planned needs and activities.





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Restricted gifts valued at \$2,500 or more may be accepted at the discretion of the Executive Director, or at the discretion of the Board of Directors if \$20,000 or more. Such gifts must be accompanied by a restricted gift agreement signed by the donor, acknowledging the terms of the restricted gift acceptance, including the following:

- The details of the specified purpose(s) for which the funds can be used.
- That the funds are being accepted on the condition that they will be used for the donor-specified purpose, unless that purpose has been completed, or for some reason cannot be completed, in which case, with the approval of the Board of Directors, the funds may be redirected to another charitable activity carried out by the Organisation.
- That an administrative fee of 10% (5% for gifts over \$100,000) may be applied to the gift, and that such fees will be recognized as unrestricted revenue at the time the gift is received.

If, due to program or organizational changes, the need arises to make alternative use of a restricted gift, every attempt will be made to discuss alternatives with the donor or donor's legal designate and the details of such discussions will be documented for future reference. While a donor, or their legal designate, will have no right to change the terms of a restricted gift after it is given, NCC will endeavour to understand and honour the donor's wishes.

If no agreement can be reached with the donor or their legal designate about alternative uses for the restricted or designated gift, the funds may be redirected to another purpose, as described above and in the restricted gift agreement, by resolution of the Board of Directors.

Before accepting a designated/restricted gift, the gift must be reviewed by the fundraising team and Director of Community Services who will make a recommendation to the Executive Director and/or Board of Directors to aid their decision about whether to accept the restricted donation. If the donation is rejected, the Executive Director will inform the donor immediately and will maintain a file of the decision and due diligence proceedings to support the decision.

b) Gifts-in-Kind

"Gifts-in-kind services" are free services that further the goals of the organization. Examples of such services include consulting services and advertising. These services cannot be receipted, as they do not represent a transfer of property. Where suppliers donate back cheques related to payment for services provided, they should be issued a tax receipt for the full amount of the cash donation.

"Gifts-in-kind goods" are defined as any gift that is not cash or cheque, including securities.

Gifts of a company's inventory or product may be accepted and will be tax-receipted only where NCC is able to substantiate the fair market value of the gift. All gifts over \$1,000 must be appraised according to the guidelines provided by the CRA.

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NCC will ensure that all donors of gifts-in-kind goods receive proper acknowledgement and recognition.

NCC may decline acceptance of any gift-in-kind based on the following:

- The gift may result in unplanned higher operational costs or financial burden in order to store/liquidate.
- The gift must be an item that can be used within a reasonable period of time by either NCC or NCC clients.
- The donor's business and/or personal activities must be perceived to be socially responsible and not contradictory to the mission of NCC.
- NCC should have the freedom to make decisions regarding upgrading, maintenance and ultimate disposal of the gift.

c) Events

Special events are defined as activities that the organization plans and conducts in order to raise funds.

The following will 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 deemed to have significant benefit for donor engagement and stewardship.
- The amount of staff time invested in the event versus the overall anticipated revenue will be considered.
- All required licences/permits will be obtained.
- Formal written agreements will be obtained if the event is run in conjunction with another organisation.

d) Third-party Events

Third-party events 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 NCC. Third-party events are encouraged and 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 NCC. Pending staff capacity, one individual from NCC may attend to represent the organization.

Third-party event organizers who wish to receive support from NCC are required to review NCC's third-party event planning guidelines and complete a planning form prior to the event.

When tax receipts are requested, the third party event organizer is responsible for collecting the names, addresses and contact information of all donors, and is required to provide the appropriate materials to NCC within 30 days of the conclusion of the event. Tax receipts will only be issued to "true donors". The value of tax receipt received should be reduced by the

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value of an advantage that the donor has received e.g., \$50 ticket - \$30 for the meal, tax receipt should be \$20.

e) Legacy Gifts

Bequests, life insurance designations, or other gifts that take effect on or after the donor's death are considered "Legacy Gifts". The Fund Development Officer should, to the extent possible, attempt to ensure that any planned Legacy Gift complies with the terms of this policy. If they become 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 Fund Development Officer shall attempt to work with the donor's legal representatives to restructure the gift, although this may not be possible in all circumstances.

As with any other gift, NCC may elect to accept or reject any Legacy Gift.

f) Endowment

Endowments are gratefully accepted and directed to the Community Foundation of Greater Peterborough on behalf of the NCC. CFGP manages the NCC's own endowment fund ("Peterborough Welcome Fund") and provides the NCC with the investment income annually.

6.2 Gift Solicitation

Fundraising solicitations on behalf of the NCC will be truthful and accurately describe the intended use of funds. Staff and volunteers soliciting funds on behalf of the NCC shall:

- Adhere to this Fundraising Policy;
- Act with fairness, integrity and in accordance with all laws, professional codes and standards of practice;
- Cease or limit the solicitation of a prospective donor who identifies the solicitation as unwelcomed;
- Disclose immediately to the NCC any actual or apparent conflict of interest; and
- Not accept donations for purposes that are inconsistent with the NCC's objectives or core values.

All fundraising solicitations by or on behalf of the NCC will disclose the NCC's name and the purpose for which the funds are requested. Printed solicitations, regardless of how transmitted, will include the NCC address, contact information, and CRA charitable number.

Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the NCC is an employee, a volunteer, or a consultant.

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The NCC values its donors and will endeavour to protect donors from multiple approaches for gifts from staff and volunteers acting on behalf of the NCC in promoting or soliciting gifts. Appropriate internal discussion and consultation, facilitated by fundraising staff, will occur prior to approaching or making commitments to donors.

6.3 Processing Gifts

NCC will issue official tax receipts fulfilling all of the requirements of the CRA. There is no regulation required on the issuance of receipts within a particular time frame. The NCC has established the minimum donation amount of \$20 for the automatic issuance of receipts.

Donors of eligible gifts-in-kind are entitled to receive an official receipt that reflects the fair market value of the gift, according to Canada Revenue Agency guidelines. Eligibility for official receipts for non-monetary (in-kind) gifts is to be determined prior to the acceptance of the gift.

Online donations made via the CanadaHelps platform will generate instant tax receipts for donors or at the end of the year for monthly donors who choose that option.

The tax receipts for one-time donations not made via CanadaHelps (e.g., cash, cheque, Square etc.) will be manually generated and sent out within 2 weeks of NCC receiving the donation. The tax receipts for monthly donations not made via CanadaHelps will be generated by February 28th of the following year.

Each individual donation is to be entered into the fundraising database and receipted through the same system. NCC is responsible for guarding against the unauthorized use of official receipts, therefore access to the database for the production of tax receipts will be limited to staff responsible for doing so.

Donations will be processed and receipted by the Fund Development Officer and signed by the Executive Director.

6.4 Donor Privacy

As outlined in NCC's Protection of Privacy Policy – Donor & Member Confidentiality, the NCC shall keep the personal contact information and records of donors confidential. The NCC will not sell to or trade with third parties the personal information of donors.

Information about donors, including contact information and contribution history, will be kept in as confidential a manner as possible and shared only with staff or volunteers as necessary for carrying out duties. For the purposes of donor recognition, donor names may be shared publicly. The NCC will respect donor requests for anonymity.

Donors have the right to see their own donor record, and to challenge its accuracy.

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The NCC will respond promptly to complaints from donors and prospective donors. The Fund Development Officer will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that they may communicate with the Director of Community Development or Executive Director.

6.5 Donor Recognition

All donors will receive timely and appropriate recognition for their gift. This recognition may include letters, email, telephone call, listing in publication, token gift, certificate, formal recognition event, etc. The Fund Development Officer and the Director of Community Development are responsible for establishing and maintaining an ongoing recognition program. The Executive Director and Board of Directors will be asked to recognise and thank donors from time to time. All recognition will be equitable in nature based on the amount of the gift.

6.6 Sponsorships

When the benefits and recognition offered by NCC to a donor are considered to be material based on the guidelines of the CRA, NCC and the contributor should enter into a formal Letter of Agreement with regard to benefits and recognition, and the contribution should be classified as a sponsorship. No tax receipt will be issued to acknowledge sponsorships.

6.7 Refund Policy

Should a donor wish to discuss a refund of their donation they will be asked to please contact the Fund Development Officer so that the request can be addressed.

As per Canada Revenue Agency guidance, 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.

7.0 Related Policies

Protection of Information Policy # 4 Members and Donors
Confidentiality Policy
Financial Management Policy

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