

 Sinai Health Foundation	Department: Finance Sponsors: Finance and Audit Committee Original Issue Date: May 20, 2021 Revision Date: Approved By: Foundation Board of Directors Approval Date: 22 June 2021
	POLICY No: 022 FUNDRAISING

1.0 INTRODUCTION

Sinai Health Foundation, ("the SHF") encourages the solicitation and acceptance of gifts for proposes that will help to further and fulfill its mission.

Volunteers, staff or third parties who solicit or receive funds on behalf of SHF must:

- Act with fairness, integrity, and in accordance with all applicable laws;
- Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that they do not wish to be solicited;
- Disclose immediately to the Foundation any actual or apparent (perceived) conflict of interest or loyalty; and
- Not accept donations for purposes that are inconsistent with the Foundation’s mission.

This fundraising policy covers ethical fundraising. SHF 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, investment policy and complaints policy for additional relevant information.

2.0 ETHICAL FUNDRAISING

SHF undertakes an extreme amount of fundraising. The following policies have been put in place to guide those activities. SHF also abides by the *Donor Bill of Rights* (See Appendix B).

2.1 Fundraising Solicitations

All fundraising solicitations by or on behalf of SHF must:

- Be truthful;
- Accurately describe SHF’s activities;
- Disclose the organization’s name;
- Disclose the purpose for which funds are requested; and
- Disclose, upon request, whether the individual or entity soliciting donations is a volunteer, an employee or a contracted third party.

Any written solicitations by or on behalf of SHF must include its address or other contact information.

2.2 Treatment of Donors and Donor Information

SHF honours donors’ and prospective donors’ requests to:

- Limit the frequency of solicitations;



- Not be solicited by telephone or other technology;
- Receive printed material concerning the organization; and
- Discontinue solicitations where it is indicated they are unwanted or a nuisance.

SHF 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.

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

See the Foundation's Privacy Policy for detailed information on the protection of donor information.

2.3 Payment of Fundraisers

SHF does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions. See Policy 025.

2.4 Transparency

To demonstrate transparency and accountability, SHF posts a variety of information regarding 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, complaints policy, privacy policy and investment policy.

The organization provides, upon request, its best available information on gross revenue, net proceeds and costs of any fundraising activity (including the fundraising costs categorized as education and/or public awareness).

3.0 ADMINISTRATION OF GIFTS

Gifts to SHF are officially received when the following conditions are met:

- There is an intention to give the gift;
- The gift is delivered; and
- The Foundation accepts and acknowledges the gift.

SHF will not accept gifts with restrictions that would be too onerous for SHF to comply with or that are too difficult or costly to administer or that may compromise our reputation.

SHF 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.

SHF reserves the right to decline any gift that it believes is not in its best interest.

3.1 Restricted Gifts



SHF will accept restricted gifts for existing core programs. SHF will consider gifts for new programmatic initiatives, pilot projects or in support of activities that are not part of our existing core programs, provided that they fit within SHF’s mission and the priorities of Sinai Health System.

SHF’s Gift Acceptance Committee and the Executive Lead of the program involved will review the terms of each restricted gift to ensure they do not hamper the usefulness and desirability of the gift.

If a gift is deemed undesirable, the donor will be requested to remove or modify the restrictions. SHF reserves the right to accept only gifts that are consistent with its mission.

Each restricted contribution will be used as designated, with the understanding that when the need for a program or project has been met, or the SHF Board determines the program or project cannot be completed for any reason, then SHF may seek the donor’s (or the donor’s legal designates) permission to, and in consultation with the donor or representative, re-designate the gift to another purpose that fits within SHF’s mission and priorities. SHF shall use its best efforts to ensure that such re-designated purpose is as much in keeping as possible with the donor’s original intent for the funds.

If the donor is deceased or legally incompetent and SHF is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor’s original intent. If necessary, SHF will apply to the courts or the appropriate regulatory body to obtain legal authorization to use the donation for other purposes.

3.2 Anonymous Gifts

The CEO is authorized to accept, subject to the Foundation’s Privacy Policy, anonymous gifts. In the event the CEO is uncertain about the desirability of accepting an anonymous gift, the CEO shall consult the Gift Acceptance Committee.

3.3 Offers to Make a Gift

A cheque or other instrument of conveyance received by SHF with the requirement that it be used with certain restrictions does not constitute a gift until those conditions have been determined to be acceptable to SHF.

A pledge is a promise to make a gift, and cannot be receipted. The receipt will be issued when the gift is received.

3.4 Issuance of Charitable Receipts

Tax receipts will be issued in accordance with the guidelines of the Canada Revenue Agency. SHF may issue an official receipt for donations of \$25 or more that qualify as charitable gifts. Receipts for donations of less than \$25 will be issued only when requested by the donor.



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If, following internal consultations, uncertainty remains as to whether a donation qualifies as a charitable gift, a ruling may be sought from the Foundation's legal counsel, independent counsel and/or the CRA.

3.5 Use of Legal Counsel

SHF is committed to meeting all its legal and regulatory obligations, and retains the right to, in its sole discretion, determine such obligations and take any steps necessary with respect to gifts or donations to comply with legal or regulatory requirements.

SHF will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:

- Transactions with potential conflict of interest;
- Gifts that require SHF to assume unusual or extraordinary obligations; and
- Other instances in which use of legal counsel is deemed appropriate by the Foundation's CEO.

4.0 SPECIAL CONDITIONS

There are no special conditions.

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APPENDIX A – FUNDRAISING STANDARDS

SHF complies with Fundraising Standards as outlined in the Imagine Canada Standards Program. A copy of those standards as of 2011 is provided below.

1. All donations are used to support the charity’s objects, as registered with CRA.
2. All fundraising solicitations 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; and
 - Disclose, upon request, whether the individual or entity soliciting donations is a volunteer, an employee or a contracted third party.

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

3. The organization prepares and issues official Income Tax receipts for monetary gifts and gifts-in-kind pursuant to any policy established and published on minimum amounts to be receipted and in compliance with all regulatory requirements. The organization acknowledges in writing contributions not entitled to be officially receipted, subject to any policy established and published on minimum amounts to be acknowledged.
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. The organization honours donors’ requests to remain anonymous in relation to:
 - Being publicly identified as a supporter of the organization; and/or
 - Having the amount of their contribution publicly disclosed.
6. The organization respects the privacy of donors. Donor records maintained by the organization are kept confidential to the greatest extent possible. Donors have the right to see their own donor record and to challenge its accuracy.
7. The organization does not sell its donor list. If the organization 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.
8. The organization honours donors’ and prospective donors’ requests to:
 - Limit the frequency of solicitations;
 - Not be solicited by telephone or other technology;



- Receive printed material concerning the organization; and
 - Discontinue solicitations where it is indicated they are unwanted or a nuisance.
9. Recognition mechanisms created due to a gift shall not be arbitrarily changed or withdrawn. Unless otherwise negotiated at the time of the gift or changed through a joint agreement between the organization and the donor or the donor's family or legal representative, the original form of the recognition mechanism will be maintained. If the mechanism cannot be physically retained, it will be changed to another consistent with the original agreement. If continuation of the recognition creates a reputational risk for the organization, it may be terminated or altered.
10. The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
11. The organization has appropriate fundraising policies (i.e., 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 regularly by the Board.
12. The organization does not make claims that cannot be upheld or are misleading.
13. 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.
14. When the organization conducts online solicitations its practices should be consistent with or exceed the provisions of the *Canadian Code of Practice for Consumer Protection in Electronic Commerce*.
15. Organization conducting face-to-face solicitations (e.g., door-to-door campaigns, street-side fundraising) 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.
16. Paid fundraisers, whether staff or third parties, who solicit or receive funds on behalf of the organization must:
- Adhere to provisions of these Standards relating to fundraising;
 - Act with fairness, integrity, and in accordance with all applicable laws;
 - Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that they do not wish to be solicited;
 - 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.



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17. Volunteers who solicit or receive funds on behalf of the organization must:

- Act with fairness, integrity, and in accordance with all applicable laws;
- Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that they do not wish to be solicited;
- 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.

18. The organization provides, upon request, its best available information on gross revenue, net proceeds and costs of any fundraising activity (including the fundraising costs categorized as education and/or public awareness).

19. Organizations that undertake cause-related marketing in collaboration with a third party must disclose in all related materials 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.

20. The Board regularly review the cost-effectiveness of the organization's fundraising programs. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.



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 non-profit 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 judgement 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 are 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 delete 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.