

# Fundraising Policies

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## Introduction

National Service Dogs runs 3 signature events annually, distributes 2 direct mail asks annually, solicits donations through the website and social media, engages community service clubs, association and foundations; as well as, corporate sponsors and donors. These policies govern those activities.

Volunteers, staff or third parties who receive funds on behalf of the organization 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 National Service Dogs any actual or apparent (perceived) conflict of interest or loyalty; and,
- not accept donations for purposes that are inconsistent with the organization's mission.

All fundraising done by or on behalf of National Service Dogs 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.

Any written solicitations by or on behalf National Service Dogs must include its address or other contact information.

## Treatment of Donors and Donor Information

National Service Dogs honours donors' and prospective donors' requests to:

- limit the frequency of contact;
- not be contacted by telephone or other technology;
- remain anonymous;
- receive printed material concerning the organization; and
- discontinue contact.

National Service Dogs 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.

National Service Dogs does not sell, rent, exchange, or otherwise share its donor list.

## 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, National Service Dogs 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, 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).

## **Gift Acceptance Policies**

National Service Dogs will accept unrestricted gifts and gifts for specific programs and purposes. The following policy governs acceptance of gifts made to National Service Dogs. All gifts must have purposes that align with National Service Dogs' mission and priorities.

### **Types of Gifts Accepted**

- Gifts of Cash
- Gifts-In-Kind
- Life Insurance
- Charitable Gift Annuities
- Charitable Remainder Trusts
- Bequests
- Gifts of Stock and Stock Options

#### *Gifts of Cash*

NSD accepts cash, credit card payments and cheques or money orders made payable to "National Service Dogs". Postdated cheques are accepted. Credit card donations may be made through CanadaHelps, GiftTools or through authorization of monthly amounts.

#### *Gifts-In-Kind*

All proposals for gifts-in-kind to National Service Dogs shall be reviewed on an individual basis, engaging legal counsel as necessary. Gifts-in-kind will be reviewed with special care to ensure that acceptance will not involve financial commitments in excess of budgeted items or other obligations disproportionate to the use of the gift.

When gifts-in-kind are given to National Service Dogs with the intent of the donor to receive a tax receipt, such gifts must be accompanied by an independent evaluation of its fair market.

## **Administration of Gifts**

Gifts to National Service Dogs are officially received when the following conditions are all met:

- there is an intention to give the gift;
- the gift is delivered; and
- NSD accepts and acknowledges the gift.

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

National Service Dogs 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.

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

### **Restricted Gifts**

National Service Dogs will accept restricted gifts for existing core programs. NSD will also 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 our mission and priorities.

NSD's Board of Directors and the senior representative 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. NSD 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 NSD's Board determines the program or project cannot be completed for any reason, then NSD may seek the donor's (or the donor's legal designate's) permission to, and in consultation with the donor or representative, re-designate the gift to another purpose that fits within NSD's mission and priorities. NSD 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 the charity 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, NSD will apply to the courts or the appropriate regulatory body to obtain legal authorization to use the donation for other purposes.

### **Anonymous Gifts**

The President / Board of Directors / ED is authorized to accept anonymous gifts to NSD.

### **Issuance of Receipts**

Tax receipts will be prepared and issued in accordance with the guidelines of the Canada Revenue Agency. NSD will issue an official receipt for donations of \$20 or more that qualify as charitable gifts. Receipts for donations of less than \$20 will be issued only when requested by the donor.

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

### **Naming Opportunities and Endowments**

National Service Dogs does not currently have naming opportunities available for our buildings or programs, nor do we have endowments funds. NSD is currently exploring these opportunities and when they are available the corresponding policy will be put in place to govern them.