

ETHICAL FUNDRAISING & FINANCIAL ACCOUNTABILITY POLICY POLICY NAME	GOV13-04 POLICY NUMBER
ACHF GOVERNANCE COMMITTEE POLICY SPONSOR	NOVEMBER 7, 2013 RECOMMENDATION DATE
ACHF BOARD OF DIRECTORS APPROVING AUTHORITY	NOVEMBER 21, 2013 APPROVAL DATE
NOVEMBER 21, 2013 ENACTMENT DATE	NOVEMBER 21, 2014 REVIEW DATE

BACKGROUND

The Alberta Children’s Hospital Foundation (“Foundation”) respects our donors’ rights and is committed to the highest level of ethical fundraising and financial practices.

PURPOSE

The purpose of this Policy is to set out the Foundation’s commitment to donors’ rights, ethical fundraising standards, transparency, and financial accountability.

A. DONORS' RIGHTS

1. Individuals making a donation are entitled to receive an official receipt for income tax purposes for the eligible amount of the donation according to the Canada Revenue Agency (CRA) guidelines. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. Corporations making a donation are entitled to receive an acknowledgement receipt. The Foundation may establish a minimum amount for the automatic issuance of receipts, in which case smaller donations will be receipted only upon request.
2. All fundraising solicitations by or on behalf of the Foundation will disclose the Foundation’s name and the purpose for which funds are requested. Printed solicitations (however transmitted) will also include its address or other contact information.
3. Donors and prospective donors are entitled to the following, promptly upon request, and which are available on the Foundation website:
 - the Foundation’s charity registration business number assigned by CRA;
 - any information contained in the public portion of the Foundation’s most recent T-3010 Registered Charity Information Return as submitted to CRA;
 - a list of the names of the members of the Board; and
 - a copy of this Ethical Fundraising & Financial Accountability Policy.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the Foundation is a volunteer, an employee, or a consultant.

5. Donors will be encouraged to seek independent advice if the Foundation has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
6. Donors' requests to remain anonymous will be respected.
7. Under no circumstances will the Foundation exchange, rent, or otherwise share its donor list with other individuals or organizations.
8. The privacy of donors will be respected. Any donor records that are maintained by the Foundation will be kept confidential to the greatest extent possible. All staff, volunteers and related suppliers must sign Confidentiality Agreements. Donors have the right to see their own donor record.
9. Donors and prospective donors will be treated with respect. Every effort will be made to honour their requests to:
 - limit the frequency of solicitations;
 - not be solicited by telephone or other technology;
 - not receive printed material concerning the Foundation; and
 - discontinue solicitations where it is indicated they are unwanted or a nuisance.
10. The Foundation has adopted a Complaint Resolution Policy to ensure that a concern or complaint from an external stakeholder about any matter that is addressed in this Policy, is responded to promptly. The Vice President & CFO oversees all external concerns/complaints to ensure that the appropriate individuals are engaged and the matter is resolved.

B. FUNDRAISING PRACTICES

1. Fundraising solicitations on behalf of the Foundation will:
 - be truthful;
 - accurately describe the Foundation activities and the intended use of donated funds; and
 - respect the dignity and privacy of those who benefit from hospital activities.
2. Volunteers, employees and consultants who solicit or receive funds on behalf of the Foundation shall:
 - adhere to the provisions of this Ethical Fundraising & Financial Accountability Policy;
 - act with fairness, integrity, and in accordance with all applicable laws;
 - adhere to the provisions of applicable professional codes of ethics and standards of practice;
 - cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure;
 - disclose immediately to the Foundation any actual or apparent conflict of interest; and
 - not accept donations for purposes that are inconsistent with the Foundation's objectives or mission.

3. Our fundraising staff will be compensated by a salary, retainer or fee, and will not be paid finders' fees, commissions or other payments based on either the number of gifts received or the value of funds raised. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with the Foundation's policies and practices that apply to non-fundraising personnel. In the event a fundraising consultant is engaged, the same compensation guidelines will apply.
4. The Foundation's Board will be informed at least annually of the number, type and disposition of complaints received from external stakeholders about matters that are addressed in this Ethical Fundraising & Financial Accountability Policy.

C. FINANCIAL ACCOUNTABILITY

1. The Foundation's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of provincial and federal regulators.
2. All donations will be used to support the Foundation's charitable objectives.
3. All restricted or designated donations will be used in a manner that is as consistent as possible with the donor's original intent. If necessary, due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate.
4. Annual financial reports will:
 - be factual and accurate in all material respects;
 - disclose:
 - the total amount of fundraising revenues (receipted and non-receipted);
 - the total amount of fundraising expenses (including salaries and overhead costs);
 - the total amount of donations that are receipted for income tax purposes;
 - the total amount of expenditures on charitable activities (including gifts to other charities); and
 - be prepared in accordance with generally accepted accounting principles and standards established by the Canadian Institute of Chartered Accountants, in all material respects.
5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, the Foundation will meet or exceed CRA's guidelines for expenditures on charitable activities.
6. The cost-effectiveness of the Foundation's fundraising programs will be reviewed regularly by the Board.