



GIFT ACCEPTANCE POLICY

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1. Introduction

The Strathroy Middlesex General Hospital Foundation (the “Foundation or SMGHF”) is committed to accepting and administering gifts that align with its mission, values, and strategic objectives. This Policy ensures that gifts rendered to the Foundation are utilized in support of the Foundation's mission and incorporate suitable deliberation of the donor's objectives and interests. It clarifies the expectations, duties, and responsibilities of both the Foundation and its donors.

2. Purpose and Application

2.1. Purpose

The purpose of this Gift Acceptance Policy is to provide guidelines for the acceptance, processing, and administration of gifts, ensuring transparency, fairness, and compliance with applicable laws and regulations. This Policy will additionally guarantee that the gifts are accepted with utmost integrity, adhering to the guidelines set forth under the Donor Bill of Rights, Imagine Canada’s Ethical Code and Accreditation Standards Program, the SMGHF Code of Conduct and Ethics¹ and other relevant legislative mandates.

This Policy will promote the development of enduring donor relationships and foster collaboration between donors and Foundation representatives in order to deliver optimal community benefits that align with the donors' overarching philanthropic aspirations.

The Foundation reserves the right to refuse any form of contribution or origin of contribution from a person or entity whose objectives are inconsistent with those of the Foundation.

2.2. Application

This Policy is applicable to the Board of Directors, Board’s Committee members, officers, employees/contract staff, and volunteers of the Foundation. The Policy shall be implemented through the Governance Committee and in accordance with the SMGHF Code of Conduct and Ethics.

3. Acceptable Gifts

The Foundation may accept the following types of gifts:

- a. Cash Contributions: Including cheques, bank drafts, electronic funds transfers, or credit card donations.
- b. Marketable Securities: Stocks, bonds, or mutual funds that can be easily sold.
- c. Planned Gifts: Including bequests, charitable trusts, life insurance policies, retirement plan assets, or other planned giving instruments.
- d. Real Estate: Residential, commercial, or undeveloped property that aligns with the Foundation's needs
- e. In-kind Contributions: Tangible property such as art, jewelry, or collectibles that can be sold or used to further the Foundation's mission.

¹ Refer SMGHF Code of Conduct and Ethics

4. Fundraising Practices

4.1. Donor Privacy and Confidentiality

The Foundation recognizes the importance of donor privacy and will handle all donor information with the utmost confidentiality. Personal information will only be used for the purposes for which it was provided, and consent will be obtained as required by law. Donors will have the opportunity to opt out of any future communications. SMGHF does not engage in the sale, exchange, or dissemination of its donor lists.

4.2. Honest and Transparent Communication

The Foundation will provide donors and potential donors with accurate and truthful information about its mission, programs, and the impact of their contributions. Upon request, provide information regarding the status of the individual or entity soliciting donations, specifically whether they are a volunteer, employee, or contracted third party.

4.3. Avoidance of Misrepresentation

The Foundation will refrain from making false or misleading statements, either orally or in writing, about its programs, services, or the benefits received by donors.

4.4. Respect for Donor Intent

Donor contributions will be utilized for the intended purposes specified by the donor. When restrictions cannot be honoured, the Foundation will seek approval from the donor or provide alternative suggestions for the use of funds.

4.5. Professional Conduct

Foundation staff, volunteers, and representatives will conduct themselves in a professional, respectful, and courteous manner when engaging with donors, ensuring donor satisfaction and positive relationships.

4.6. Diverse and Non-Discriminatory Fundraising

The Foundation is committed to fostering a culture of inclusivity and will ensure that its fundraising efforts are non-discriminatory and respectful of all individuals, regardless of their race, religion, ethnicity, gender, sexual orientation, or disability.

4.7. Gift Acceptance and Acknowledgement

The Foundation will acknowledge all donations, providing a receipt and expressing gratitude for the donor's support. Donors will be informed of any tax implications associated with their contributions and provided with appropriate documentation needed for tax purposes. Receipts will be generated based on the value of the gift, with evidence supporting the value of the gift and in full compliance with the Canada Revenue Agency's

requirements.

If the value of the gift is not easily determined, such as in the case of gifts-in-kind, it may be necessary to obtain a third-party assessment of the present value of the gift. This assessment should be done before the Foundation accepts the gift. The Foundation reserves the right to refuse any form of in-kind donation.

4.8. Independent Advice

The Foundation does not offer any legal, accounting, tax, or financial guidance to donors regarding their contributions to the Foundation. The Foundation advises donors to obtain independent advice in the event that the intended donation is a planned gift and/or if there is any indication that the donation could have a substantial impact on the donor's financial status, taxable income, or relationships with other family members.

The Foundation cannot suggest or endorse a third party as a source of gift advice. Donors may be requested to provide the Foundation with an acknowledgement that independent professional advice has been obtained or that independent professional advice has been waived, although recommended by the Foundation.

4.9. Fundraising Costs and Transparency

The Foundation will strive to maintain reasonable fundraising costs while ensuring effective fundraising practices. The Foundation will provide transparent disclosure of its fundraising and administrative expenses, enabling donors to make informed decisions regarding their support.

In order to exhibit accountability and transparency, SMGHF makes a range of organizational information available on its website. Our audited financial statements, annual reports, charity information filed with CRA, list of Board of directors, complaints policy, privacy policy, and other relevant policies are available on our website.

4.10. Compliance with Laws and Regulations

The Foundation will adhere to all relevant federal, provincial, and local laws and regulations governing fundraising activities. This includes but is not limited to privacy laws, charitable solicitation guidelines, and regulations related to tax-exempt status.

5. Donor Recognition

Donor recognition will be accorded based on the level of the gift and in accordance with the Foundation's donor recognition guidelines.

The Foundation respects any donor's wish for anonymity and will fulfill it to the best of its ability. The Foundation may be legally required to disclose the identity of the donor and, therefore, retains the right to do so when there is a statutory requirement for disclosure.

6. Fundraising Committee

The Foundation's Board has constituted the Fundraising committee to review the fundraising activities of the Foundation and ensure the compliance with the mission, values and ethics of the Foundation. Gifts that are not explicitly mentioned in clause 3 may be accepted; however, the gift shall be reviewed by the Fundraising Committee of the Board, and prior approval from the Foundation's Board shall be required. When evaluating these gifts, the Foundation will take into account the magnitude of the gifts, its financial ramifications, and any associated risks.

When uncertain as to whether a contribution is acceptable to the Foundation, consultation should be sought with the Chief Executive Officer and Chief Operating Officer. Prior to accepting charitable gift annuities, endowments, or gifts requiring valuation, it is necessary to seek the advice of the Chief Operating Officer.

7. Advice from Legal Counsel

SMGHF is dedicated to fulfilling all of its legal and regulatory responsibilities. It also has the authority to independently determine these obligations and take any necessary actions regarding gifts or donations in order to comply with legal or regulatory requirements. SMGHF will consult with legal experts to obtain guidance on accepting gifts when it is deemed necessary. It is advisable to seek the advice of a legal expert in the following situations:

- a. Transactions that may involve a conflict of interest.
- b. Gifts that impose unusual or exceptional obligations on the Foundation.
- c. Any other circumstances where the chairperson or CEO of the Foundation deems it appropriate to consult legal counsel.

8. Restricted Gifts

The Foundation retains the authority to reject a donation for the following reasons:

- Incompatibility with the Foundation's mission;
- Donor's attempt to impose unacceptable terms or restrictions on the use of the gift's net income;
- Implications of ownership costs, including administrative time, management, and marketability of the donation;
- Unacceptable risks associated with the gift;

- Illegality of the donation; or
- Any other factors determined by the Board of Directors.

9. Review and Monitoring

The Foundation will periodically assess its fundraising activities to measure effectiveness and identify areas for improvement. This Policy will be regularly reviewed, and any necessary updates or amendments will be made to ensure its alignment with legal requirements, best practices, and the evolving needs of the Foundation.