



Building Blocks
for Brighter Futures

Marillac Place Gift Acceptance Policy

Approved July 23, 2020

Introduction

Marillac Place is a shelter for at-risk young women (ages 16 and up) who are pregnant or have a young child in their care (< 2 years old). We provide a safe home, 24-hour guidance and support, and basic life skills training to help the mothers become effective, self-supporting, parents.

Marillac Place encourages the solicitation and acceptance of gifts for purposes that will help to further and fulfill its mission.

Volunteers, staff or third parties 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 he/she does not wish to be solicited;
- disclose immediately any actual or apparent (perceived) conflict of interest or loyalty; and,
- not accept donations for purposes that are inconsistent with the organization's mission.

These fundraising policies cover ethical fundraising, gift acceptance and naming. Marillac Place has adopted the *Donor Bill of Rights* (see Appendix A).

Ethical Fundraising

Marillac Place undertakes various fundraising activities – the following policies have been put in place to guide those activities.

Fundraising Solicitations

All fundraising solicitations by or on behalf of Marillac Place 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, employee or contracted third party.

Any written solicitations by or on behalf Marillac Place must include its address or other contact information.

Treatment of Donors and Donor Information

Marillac Place 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.
- remain anonymous

Marillac Place 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.

Marillac Place 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, Marillac Place posts a variety of information on the organization on our website. Information posted on our website includes our financial statements, annual reports (when available), a link to the Registered Charity Information Return (T3010) on the Canada Revenue Agency website and a list of members of our Board of Directors.

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

Marillac Place will accept unrestricted gifts and gifts for specific programs and purposes, including endowment gifts. The following policy governs acceptance of gifts made to Marillac Place. All gifts must have purposes that align with our mission and priorities.

Types of Gifts Accepted

- Gifts of Cash
- Gifts of publicly traded securities
- Gifts of shares in privately owned companies (see below for conditions)
- Gifts-In-Kind
- Life Insurance Policies
- Bequests

- Charitable Gift Annuities

Gifts of Cash

Marillac Place accepts cash, credit card payments, and cheques or money orders made payable to “Marillac Place”. Post-dated cheques are accepted. Credit card donations may be made online through www.CanadaHelps.org, through authorization over the phone or via our pledge card.

Gifts of Securities

Securities may be in the form of publicly traded shares or bonds (including zero strips). Derivative contracts, options and future swaps are not accepted. Marillac Place retains the right to make all decisions regarding the disposition or retention of these gifts taking into consideration its investment policy.

The value of a gift of securities is the market value at the end of the day on which the gift is accepted. A contribution of securities is completed upon the delivery of an endorsed certificate to Marillac Place.

Gifts of Shares in Privately Owned Companies

With the approval of the Board of Directors, Marillac Place will accept gifts of privately-owned shares so long as it assumes no legal liability in receiving them. Such gifts will be reviewed on an individual basis, engaging legal counsel, as necessary. Gifts must be accompanied by an independent valuation of the shares for tax receipting purposes.

Gifts-In-Kind

All proposals for gifts-in-kind to Marillac Place 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 more than budgeted items or other obligations disproportionate to the use of the gift.

When gifts-in-kind are given to Marillac Place with the intent of the donor to receive a tax receipt, such gifts must be accompanied with appropriate documentation to show value and if required (as dictated by the Charities Directorate) an independent evaluation of its fair market value.

Life Insurance Policies

Marillac Place will accept a life insurance policy as a gift if it is named as beneficiary or is both the irrevocable owner and beneficiary. The tax receiptable amount will be determined according to CRA guidelines.

Any premiums due are the responsibility of the donor. If the insurance policy lapses for non-payment prior to maturity because a donor fails to provide for premium payments, Marillac Place may:

- continue to pay the premiums,
- convert the policy to paid up insurance, or
- surrender the policy for its current cash value.

When a life insurance policy is absolutely assigned to Marillac Place, any consent that is required by provincial regulations to change a beneficiary must be signed before the transfer represents a valid charitable donation.

Bequests

Bequests made to Marillac Place may qualify as a charitable gift if the terms and conditions of the bequest are acceptable under our gift acceptance policies. Official receipts will be issued to the estate of the deceased.

Marillac Place requires a copy of documents naming us as a beneficiary for our files, prior to a tax receipt being issued.

Charitable Gift Annuities

Marillac Place will consider charitable gift annuities on a case-by-case basis. The tax receiptable amount will be determined according to CRA guidelines.

Endowments

Marillac Place will accept endowed gifts.

When an endowment fund is created, a signed endowment agreement between the donor(s) and Marillac Place is required. The minimum amount required to establish a named endowment is \$25,000 unless approved by the Board of Directors. Any amount may be contributed to a general endowment or for any previously established named endowment.

Administration of Gifts

Gifts to Marillac Place are officially received when the following conditions are all met:

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

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

Marillac Place 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.

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

Restricted Gifts

Marillac Place will consider accepting restricted gifts for existing core programs. We will also consider gifts for new programmatic initiatives, pilot projects or in support of activities that are not part of our existing core programs if they fit within our mission and priorities.

The Board of Directors and the senior representative of the involved program will review the terms of each restricted gift to ensure that they do not hamper the usefulness and desirability of the gift.

If a gift is deemed undesirable, we will request that the donor remove or modify the restrictions. Marillac Place 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 such a program or project has been met, or the program or project cannot be completed for any reason determined by the board, and neither the donors, nor their representatives, are living or able to consent to an amendment, the remaining restricted contributions will be used for another purpose consistent with the intent of the original gift.

Anonymous Gifts

The President of the Board is authorized to accept anonymous gifts to Marillac Place. In the event the President is uncertain about the desirability of accepting an anonymous gift, he/she shall consult with the Board of Directors.

Offers to Make a Gift

A cheque or other instrument of conveyance received by Marillac Place 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 Marillac Place.

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

Issuance of Charitable Receipts

Tax receipts will be issued in accordance with the guidelines of the Canada Revenue Agency. Marillac Place 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 Marillac Place's legal counsel, independent counsel, and/or the CRA.

Authorization Required to Accept a Gift

The authority to accept most types of gifts on behalf of Marillac Place is delegated by the Board of Directors to the President or Executive Director except for gifts of shares in privately owned companies whose acceptance must be reviewed by the Board.

Use of Legal Counsel

Marillac Place 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.

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

- Transactions with a potential conflict of interest,
- Gifts that require us to assume unusual or extraordinary obligations, and

- Other instances in which use of legal counsel is deemed appropriate by the President

Prospective donors are encouraged to seek the advice of independent legal and tax counsel in matters relating to their gifts and the resulting tax and/or estate planning consequences.

Naming Policy

1. When appropriate Marillac Place will consider naming programs, endowments, and other funds in honour of significant financial contributions.
2. Ultimate authority to accept or decline any proposal to name rests with the Marillac Place Board of Directors.
3. Ultimate authority to discontinue or transfer the designated name also rests with the Board of Directors.
4. The acceptance of a donation that involves a proposal to name is conditional upon approval of the naming by the Board of Directors.
5. No naming will be approved or continued that will call into question the public respect of Marillac Place
6. No names will be approved that will imply Marillac Place's endorsement of a partisan political or ideological position or of a commercial product. This does not preclude a naming with the name of an individual who has at one time held public office or with the name of an individual or a company that manufactures or distributes commercial products.
7. The Board of Directors has the authority to delegate to staff and/or volunteers the responsibility of negotiating the terms of naming opportunities.
8. The duration of named recognition will be negotiated in all instances. When permanent named recognition has been extended for a gift received, it will be honoured in perpetuity. Whether permanent or of a shorter period, the duration of named recognition remains subject to the authority of the Board of Directors as set out in sections 2 and 4 above to discontinue use. In the event of changed circumstances, (e.g., a program no longer exists) Marillac Place reserves the right to determine the form that alternative recognition may take.
9. The Board of Directors reserves the right to decide on the physical displays that may accompany named recognition.

Appendix A – 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 judgment 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 were 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 deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when donating and to receive prompt, truthful and forthright answers.

Adopted in 1993. Copyright AFP, AHP, Case, Giving Institute 2015 . All rights reserved