



## **Fundraising Policy**

Strong Start® Charitable Organization's success is dependent upon our ability to inspire confidence and trust in the minds of the donor public. This policy is intended to ensure that Strong Start Charitable Organization ("Strong Start") maintains high standards in our fundraising activities and protection of private donor information. This policy governs fundraising activities and the management of donor information by employees of Strong Start, and other individuals when engaged with Strong Start in a fundraising capacity. This includes volunteers, partners, and other stakeholders.

### **Introduction**

Strong Start distributes one direct mail ask annually as part of its Annual Newsletter; solicits donations through our website and social media; engages community service clubs; corporations, associations, businesses and foundations; as well as, corporate sponsors and other donors. Strong Start also participates in third-party fundraising events.

Staff, volunteers, partners or other stakeholders who receive funds on behalf of our organization must:

- Act with fairness, integrity, and in accordance with all applicable laws and this fundraising policy;
- Cease contacting a prospective donor who states that he/she does not wish to be contacted;
- Disclose immediately to Strong Start 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 completed by or on behalf of Strong Start must:

- Be approved by Strong Start;
- Be open and transparent;
- 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; and
- Disclose, upon request, whether the individual or entity seeking donations is an employee, volunteer, or stakeholder.

Any written solicitations by or on behalf Strong Start must include its charitable number, address and/or other contact information.



## **Treatment of Donors and Donor Information**

Strong Start honours and respects donors' and prospective donors' requests to:

- Limit the frequency of contact;
- Not be contacted by telephone or other technology;
- Remain anonymous;
- Not be named on our website or in our Annual Newsletter as a donor;
- Receive printed material concerning the organization; and
- Discontinue contact.

Strong Start respects the privacy of donors. While it is Strong Start's policy to name all financial supporters on our website and in our annual newsletter, donors who do not wish this recognition can be removed. Please contact Strong Start's Development and Communications Officer by phone or e-mail to update preferences.

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

## **Use of Third-Party Fundraisers**

Strong Start does not currently solicit the services of third-party fundraisers. If in the future Strong Start is engaged with these groups, our organization will not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.

## **Transparency**

To demonstrate transparency and accountability, Strong Start posts a variety of information on our website. Information posted on our website includes our most recent audited financial statements, annual report, program assessment results, board of directors, staff contacts, privacy policy, fundraising policy and social media policy.

## **Gift Acceptance Policies**

Strong Start will accept unrestricted gifts and gifts for specific programs, purposes or communities. When fundraising, the intended use of the requested gift must be made clear to the donor. All gifts must align with Strong Start's mission and needs.



#### Types of Gifts Accepted:

- Cash;
- Gifts-In-Kind;
- Life Insurance;
- Charitable Gift Annuities;
- Charitable Remainder Trusts;
- Bequests;
- Marketable Securities; and
- Non-Cash Gifts

#### **Gifts of Cash**

Strong Start accepts cash, credit card payments and cheques made payable to "Strong Start Charitable Organization." Credit card donations may be made through [CanadaHelps](#), as one-time gifts or ongoing gifts.

#### **Gifts-In-Kind**

All proposals for gifts-in-kind to Strong Start shall be reviewed on an individual basis by our Development and Communications Officer, in conjunction with the Executive Director. Gifts-in-kind will be reviewed with special care to ensure that acceptance will not involve financial commitments or other obligations disproportionate to the use of the gift. A list of Strong Start's current needs for gifts-in-kind is included on our website.

When gifts-in-kind are given to Strong Start with the intent of the donor to receive a tax receipt, such gifts must be accompanied by an independent evaluation of its fair market value (see below). Services given in-kind do not qualify for tax receipts per Canada Revenue Agency regulations.

#### **Gifts of Life Insurance and Bequests**

Gifts of life insurance, charitable gift annuities, charitable remainder trusts, and bequests must be discussed with Strong Start's Executive Director.

#### **Gifts of Marketable Securities**

Where the non-cash gift is a marketable security, the security will be valued at the closing value of said shares on the day the share comes into the possession of the Charity. Under no circumstances will the Charity knowingly 'hold' the shares until a future date (we may not always know that we



have received the security but will take action to sell the security as soon as we have knowledge of its receipt).

Steps should be taken to ensure that there is a market for the shares. The Charity will not receipt 'thinly traded shares' because the market value may be indeterminate, and therefore contradicts CRA's policy. Such instances are extremely rare.

Gifts of marketable securities can be donated online through Strong Start's TD Direct Investing Account. Donors must arrange to transfer ownership of all marketable securities donations in conjunction with the Executive Director.

### **Non-Cash Gifts**

It is the policy of Strong Start to receipt all non-cash gifts at Fair Market Value ("FMV"), in conformance with guidelines established and enforced by Canada Revenue Agency (CRA).

FMV is defined as the highest price, expressed in dollars, that property would bring in an open and unrestricted market, between a buyer and willing seller who are both knowledgeable, informed, and prudent. CRA states that if a receipt is being issued for a non-cash gift, it must reflect the fair market value of the gift. If the fair market value of the gift cannot be determined, an official donation receipt cannot be issued.

Some instances occur where FMV is easy to determine, or not. The following is by no means an exhaustive list;

- Where the FMV of the gift would appear to be less than \$1,000, a member of the charity, or other individual, with sufficient knowledge of the property may determine its value. This person should be competent and qualified to evaluate the particular property being donated.
- Where the gift appears to have an FMV of more than \$1,000, CRA recommends that the property be professionally appraised by a third party, not associated with either the donor or the charity. If the property is appraised, the name and address of the appraiser must be included on the receipt. Even if the Charity obtains an appraisal, steps should be taken to determine the marketability of the gift. Therefore, the Appraiser used should be knowledgeable about, and active in, the marketplace for the specific property.

### **Gifts from Third-Party Events**

All proposals for third-party events will be reviewed by our Development and Communications Officer, in conjunction with the Executive Director. Individuals are asked to fill in the Special Events



Proposal form, to ensure all necessary details are provided to Strong Start for review. Third-party events Strong Start participates in include, but are not limited to:

- Holiday lunches and barbecues;
- Fashion shows;
- Dances;
- Vendor fairs;
- Golf tournaments;
- Dress down days;
- Sports Events;
- School carnivals; and
- Children's events.

Strong Start is not able to provide assistance to cover any costs arising from the event. All expenses incurred must be paid from the revenue generated from the event, before being donated to Strong Start. Tax receipts are issued in accordance with Canada Revenue Agencies' guidelines. For additional terms, see Strong Start's [Special Events Proposal](#) form.

Our ability to provide promotion of the event or volunteers for the event will be assessed on a case by case basis.

### **Administration of Gifts**

Gifts to Strong Start are officially received when the following conditions are all met:

- There is an intention to give the gift;
- The gift is delivered;
- Strong Start accepts and acknowledges the gift; and
- A fair market value of the gift is determined.

Strong Start will not accept gifts with restrictions that would be too onerous for Strong Start to comply with, that are too difficult or costly to administer, that may compromise our reputation or programs or put our charitable status at risk.

Strong Start presumes donors have sought independent advice where their gift might significantly impact their financial position or estate planning.

There are special rules when the donor has owned the gift for less than three years, and when the gift was the subject matter of a receipt. CRA states that it is up to the donor to advise the Charity of this circumstance.



Holding costs and future use of real property must be taken into account when considering whether or not to accept a gift of real property.

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

### **Restricted Gifts**

Strong Start will accept restricted gifts for existing core programs. Strong Start 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.

Strong Start's Development and Communications Officer and Executive Director, in conjunction with the Board of Directors, as needed, 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. Strong Start reserves the right to accept only gifts that are consistent with our mission.

Each restricted contribution will be used as designated, with the understanding that when the need for a program or project has been met, Strong Start may seek the donor's (or the donor's legal designate's) permission to re-designate the gift to another purpose. Strong Start shall use its best efforts to ensure the re-designated purpose is communicated with the donor.

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.

### **Issuance of Receipts**

Tax receipts will be prepared and issued in accordance with the guidelines of the Canada Revenue Agency. Strong Start 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. Receipts will only be issued if the donor's name and amount donated is clear, when this information is provided to Strong Start.

### **Split Receipting**

There are special rules around 'split receipting', where the donor makes a gift but also receives something of value in return (an Advantage). Generally speaking, the donor is receipted the difference between the value of the gift and the fair market value of what is received. Where split-receipting applies the details of the receipt will be made clear to the donor in advance.



## **Honour a School Program**

Donors who make a gift of \$2,500 or more will be asked if they wish to Honour a School in their community with their gift. The opportunity increases with each \$2,500 increment in donations, e.g. 2 schools at \$5,000, 3 schools at \$7,500. A letter, certificate, and list of ways to honour a donor will be sent to the Principal at the most appropriate time, based on time of year the gift is received. Only one donor will be allowed to honour each school. Donors will remain the only supporter at that school for as long as the opportunity is still of interest to them, and they continue to make a gift over \$2,500 (or another required amount) year after year. If a gift is not received to Honour a School and a time to receive the donation is not specified by the donor, Strong Start may re-assign the school to another interested party.

## **Learning more about Strong Start's Fundraising Policy**

The most up-to-date version of this Fundraising Policy is available on Strong Start's website [www.strongstart.ca](http://www.strongstart.ca). This policy is also available in hardcopy at the Strong Start provincial office, a copy of which can be requested by contacting:

Strong Start® Charitable Organization  
20 Crestview Place  
Kitchener, ON N2B 0A2  
Phone: (519) 743-9578  
Fax: (519) 744-1997  
Email: [info@strongstart.ca](mailto:info@strongstart.ca)

## **Concerns about fundraising activities**

If individuals have a concern related to Strong Start's Fundraising Policy, they can contact the Executive Director in writing using the above contact information. If the Executive Director is unable to resolve the concern, or if there are further questions, individuals may contact the Board Chair in writing.

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