



Fundraising Policies Suite

Special Olympics Ontario

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Introduction

Special Olympics Ontario 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 to Special Olympics Ontario any actual or apparent (perceived) conflict of interest or loyalty; and,
- not accept donations for purposes that are inconsistent with the organization's mission
- accept and receipt, applicable donation only in accordance with CRA requirements

These fundraising policies cover ethical fundraising, gift acceptance and naming. Special Olympics Ontario is in compliance with the Ethical Fundraising and Financial Accountability Code, the fundraising standards of the Standards Program (see Appendix A) and has also adopted the Donor Bill of Rights (see Appendix B). Staff and volunteers may also wish to consult our privacy policy, investment policy and complaints policy for additional relevant information. In addition staff should be aware of the CRA requirements that govern the actions of the charity.

Ethical Fundraising

Special Olympics Ontario undertakes a limited amount of fundraising – the following policies have been put in place to guide those activities. Special Olympics Ontario also abides by the Donor Bill of Rights (see appendix B).

Fundraising Solicitations

All fundraising solicitations by or on behalf of Special Olympics Ontario 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 Special Olympics Ontario must include its address or other contact information.

Treatment of Donors and Donor Information

Special Olympics Ontario 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

Special Olympics Ontario 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.

Special Olympics Ontario does not sell, rent, or otherwise share its donor list.

Please see Special Olympics Ontario's Privacy Policy for detailed information on the protection of donor information.

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, Special Olympics Ontario 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

Special Olympics Ontario will accept unrestricted gifts and gifts for specific programs and purposes, including endowment gifts. The following policy governs acceptance of gifts made to Special Olympics Ontario.

All gifts must have purposes that align with Special Olympics Ontario's mission and priorities.

Types of Gifts Accepted

- Gifts of Cash
- Gifts of publicly traded securities
- Gifts of shares in privately owned companies
- Gifts-In-Kind
- Life Insurance Policies
- Bequests
- Charitable Gift Annuities

Gifts of Cash

Special Olympics Ontario accepts cash, credit card payments, and cheques or money orders made payable to “Special Olympics Ontario”. Postdated cheques are accepted. Credit card donations may be made through online/web developed systems (such as CanadaHelps or our most used system – Artez and our own transactional portal), or through authorization of monthly amounts.

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. Special Olympics Ontario retains the right to make all decisions regarding the disposition or retention of these gifts in accordance with 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 into the Special Olympics Ontario investment account. A contribution of securities is completed upon the delivery of an endorsed certificate to Special Olympics Ontario.

Gifts of Shares in Privately Owned Companies

With the approval of the Board of Directors, Special Olympics Ontario 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 Special Olympics Ontario 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 Special Olympics Ontario with the intent of the donor to receive a tax receipt, such gifts must be accompanied by an independent evaluation of its fair market.

Life Insurance Policies

Special Olympics Ontario will accept a life insurance policy as a gift if it is named as beneficiary or is both the irrevocable owner and beneficiary.

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, Special Olympics Ontario 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 Special Olympics Ontario, 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 Special Olympics Ontario may qualify as a charitable gift if the terms and conditions of the bequest are acceptable under Special Olympics Ontario's gift acceptance policies. Official receipts will be issued to the estate of the deceased.

Special Olympics Ontario requires a copy of documents naming Special Olympics Ontario as a beneficiary for our files, prior to a tax receipt being issued.

Charitable Gift Annuities

Special Olympics Ontario will consider charitable gift annuities on a case-by-case basis.

Endowments

Special Olympics Ontario will accept endowed gifts.

When an endowment fund is created, a signed endowment agreement between the donor(s) and Special Olympics Ontario is required.

Any amount may be contributed to a general endowment or for any previously established named endowment.

The treatment of interest earned from the endowment is at the discretion of Special Olympics Ontario and as per the legal requirements.

Administration of Gifts

Gifts to Special Olympics Ontario are officially received when the following conditions are all met:

- there is an intention to give the gift;
- the gift is delivered; and
- Special Olympics Ontario accepts and acknowledges the gift.

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

Special Olympics Ontario 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. Special Olympics Ontario is not able to provide tax, valuation or other such advice to a donor regarding any gift.

Special Olympics Ontario reserves the right to decline any gift that it believes is not in its best interest.

Restricted Gifts

Special Olympics Ontario will accept restricted gifts for existing core programs. Special Olympics Ontario 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 Special Olympics Ontario's mission and priorities.

Special Olympics Ontario's Board of Directors and the President & CEO 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. Special Olympics Ontario 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 Special Olympics Ontario's Board determines the program or project cannot be completed for any reason, then Special Olympics Ontario 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 Special Olympics Ontario's mission and priorities. Special Olympics Ontario 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, Special Olympics Ontario 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 & CEO is authorized to accept, subject to Special Olympics Ontario's Privacy Policy, anonymous gifts to Special Olympics Ontario. In the event the President & CEO is uncertain about the desirability of accepting an anonymous gift, he/she shall consult with the Chair of the Board.

Offers to Make a Gift

A cheque or other instrument of conveyance received by Special Olympics Ontario 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 Special Olympics Ontario.

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. Special Olympics Ontario 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 Special Olympics Ontario'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 Special Olympics Ontario is delegated by the Board of Directors to Special Olympics Ontario staff. The following chart illustrates who can accept gifts, of what type and in what amount.

Type of Gift	Amount	Key Vols/staff / Managers	Vice Presidents	President & CEO	Board of Directors
Cash, Cheques, Credit Card Payments, and Money Orders	Up to \$10,000	•	•	•	•
	Over \$10,000	•	•	•	•
Gifts of Publicly Traded Securities			•	•	•
Gifts-in-Kind			•		
Life Insurance Policies			•	•	•
Bequests			•	•	•
Charitable Gift Annuities			•	•	•
Endowments			•	•	•
Anonymous Gifts			•	•	•
Gifts of Shares in Privately Owned Companies			•	•	•

Use of Legal Counsel

Special Olympics Ontario 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.

Special Olympics Ontario will seek the advice of legal counsel and or the CRA in matters relating to acceptance of gifts when appropriate. Review by counsel and or the CRA is recommended for:

- Transactions with a potential conflict of interest,
- Gifts that require Special Olympics Ontario to assume unusual or extraordinary obligations, and
- Other instances in which use of legal counsel is deemed appropriate by Special Olympics Ontario's President & CEO.

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, Special Olympics Ontario 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 at Special Olympics Ontario rests with the Board of Directors.
3. Ultimate authority to discontinue or transfer the designated name 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 Special Olympics Ontario.
6. No names will be approved that will imply Special Olympics Ontario'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) Special Olympics Ontario 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.

Dissolution of Assets – Pertaining to Licenses Lottery Trust Accounts

In accordance with the Income Tax Act, and in the case of dissolution as a registered charity Special Olympics Ontario shall transfer its remaining assets after payment of its debts to one or more qualified donees upon its dissolution.

In the event that Tax Form T2051A, Notice of Intention to Revoke a Charity's Registration has been issued, Special Olympics Ontario will transfer assets to an eligible donee as per the regulation and during the determined winding-up period.

Furthermore if Special Olympics Ontario should dissolve, it shall provide for the distribution of the charity assets and property held or acquired from the proceeds of license lottery trust accounts or property purchased with lottery proceeds to one or more eligible donees upon its dissolution and in accordance with the Alcohol and Gaming Commission of Ontario.

Appendix A – Fundraising Standards

Special Olympics Ontario complies with Fundraising Standards as outlined in the Imagine Canada's Standards Program. A copy of those standards as of 2012 for Level 1 and 2 is provided below.

1. The organization honours donors' and prospective donors' requests to:
 - limit the frequency of contact;
 - not be contacted by telephone or other technology;
 - receive printed material concerning the organization; and
 - discontinue contact.
2. The organization does not sell its donor list. If it rents, exchanges or otherwise shares its donor list, it must abide by the *Canadian Marketing Association Code of Ethics and Standards of Practice* and honour donors' requests to be excluded from such lists.
3. Donors' requests to remain anonymous are honoured.
4. The organization 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.
5. **CHARITIES:** The organization prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements.
6. All fundraising activities conducted by or on behalf of the organization 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.
7. The organization does not make claims that cannot be upheld or are misleading.
8. The organization does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.
9. Any fundraising materials distributed by or on behalf of the organization must include its address or other contact information.
10. The organization does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.

11. Anyone seeking or receiving funds, on behalf of the organization, whether a volunteer, employee or contracted third party 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 the organization any actual or apparent conflict of interest or loyalty; and
 - not accept donations for purposes that are inconsistent with the organization's mission.
12. The organization has appropriate fundraising policies (e.g., a gift acceptance policy, a policy on the treatment of restricted or designated gifts, and naming and endowment policies). The relevance and appropriateness of these policies are reviewed every three years by the board.
13. Organizations that conduct face-to-face fundraising (e.g., door-to-door campaigns, street-side fundraising, workplace campaigns) must:
 - provide verification of the affiliation of the person representing the organization; and,
 - secure and safeguard any confidential information, including credit card information, provided by donors.
14. Where the organization has formally entered into a cause-related marketing agreement with a third-party, it must disclose in all related materials it produces how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, the organization should disclose this.

Appendix B – 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 nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the Special Olympics Ontario'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 making a donation and to receive prompt, truthful and forthright answers.