SERVICE	**POLICY # FD 100**
MCHA employees, volunteers and Board of Directors	TITLE: **Statement of Philanthropic Values**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 2

POLICY

MCHA's Core Values drive our vision, our mission and our interaction with our Donors.

Our values are described as:

- *Commitment* - We are dedicated to respecting self-determination, personal growth and quality of life.
- *Care* - We meet individual needs with transparency, accountability, and honesty - while keeping our participants' trust.
- *Community* - We embrace diversity, equity and belonging, and we aim to create homes that are safe and supported.
- *Connections* - It is through our trusted partnerships that we achieve our vision.

Fund Development projects will relate to MCHA's core values.

REASON FOR POLICY

This policy ensures that the best practices in Fund Development and stewardship are being followed and adhered to.

PROCEDURES

1.0 Stewardship – The board of directors will govern the organization with a "Duty of Care" and "Duty of Loyalty" to protect the assets of the Metro Community Housing Association for the purpose of advancing the missions of our cause.

2.0 Integrity – Staff will adhere to ethical principles and relevant legislation. We will ensure transparency, accountability, trustworthiness, be respectful, inclusive, and committed to a high quality of work and relationship building.

3.0 Transparency – We will operate openly and candidly and provide full disclosure on issues around conflict of interest, operations and funding practices.

4.0 Excellence- We are dedicated to our vision for MCHA and strive to do our best in all aspects of our work.

5.0 Respect - We believe that all people should be treated with consideration and dignity.

6.0 Accountability - We are committed to measuring, achieving and reporting results, and to using donor dollars wisely.

7.0 Teamwork - we are committed to effective partnerships between volunteers and staff, and we seek opportunities to form partnerships with others

Policy Review History: Created March 2025

SERVICE	**POLICY #FD 200**
MCHA employees, volunteers and Board of Directors	TITLE: **Fund Development Governance Policy**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 1

POLICY

MCHA's Fund Development Governance Policy is to outline roles and responsibilities regarding fundraising and fundraising proprieties within the Association.

REASON FOR POLICY

This policy ensures that best practices in Fund Development are being followed and adhered to. This policy applies to all employees, volunteers, contracted employees and Board of Directors.

PROCEDURES

Fundraising and all acceptance activities of MCHA are the responsibility of all staff and volunteers across the Association, as governed by the Board of Directors (BD), and the Executive Director (ED). Legislation that applies to fundraising is overseen by Community Access Manager (CAM).

1.0 The ED has authority for the Association's fund development priorities and activities.

2.0 The CAM may delegate the responsibility of fund development priorities and activities. The CAM is responsible for reporting to the Board of Directors on fund development activities, priorities, and gift acceptance. This is done during regularly scheduled Board meetings in the ED report and through the Operational Plan updates.

3.0 The CAM under the direction and authority of the Executive Director, is responsible for the day-to-day administration and coordination of all fund development and gift acceptance activities for the Association. All staff, BD and volunteers of MCHA, under the guidance of the CAM will be asked to assist in helping the Association achieve its overall fundraising goals.

4.0 The Association's fund development and gift acceptance activities shall be coordinated in a way that serves the interests of the Association and adheres to legislation.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 300**
MCHA employees, volunteers and Board of Directors	TITLE: **Donor Accountability**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 4

POLICY

This policy applies to all employees, volunteers, third party fundraisers and Board of Directors who actively engage in fundraising or the promotion of fundraising for the Association within the community at large.

REASON FOR POLICY

The purpose of this policy is to define MCHA's policies with regard to accountability to donors in a manner consistent with encouraging the highest ethical standards as a registered charity, while promoting the Association as the charity of choice in the communities which we serve.

PROCEDURES

1.0 Receipting

1.1 The Community Access Manager is responsible for ensuring donors are receipted according to policy. See policy #FD 700, Gifting and Receipting Policy for more information.
1.2 All donors are entitled to receive an official receipt for income tax purposes for the donation. The Association has established the minimum donation amount of $20.00 for the automatic issuance of receipts. However, smaller donations will be receipted upon request by the donor.
1.3 The donors of eligible gifts-in-kind are entitled to receive an official receipt that reflects the fair market value of the gift, according to Canada Revenue Agency guidelines. Eligibility for official receipts for non-monetary (in-kind) gifts is to be determined prior to the acceptance of the gift.

2.0 Transparency

2.1 All fundraising solicitations by or on behalf of MCHA will disclose MCHA's name and the purpose for which the funds are requested. Printed solicitations, regardless of how transmitted, will include the address and contact information.

2.2 Donors and prospective donors are entitled to know, upon request, whether individual soliciting funds on behalf of MCHA is an employee, a volunteer, or a consultant.

2.3 Donors and prospective donors will be encouraged to seek independent professional advice if MCHA has any reason to believe that a proposed donation might significantly and adversely affect the donor's financial position or taxable income.

2.4 Donors and prospective donors are entitled to promptly receive, upon request:

- MCHA's most recent audited financial statements.
- MCHA's charitable registration number as assigned by the Canada Revenue Agency.
- Any information contained in the public portion of the Association's most recent T3010 form as submitted to the Canada Revenue Agency.
- A list of names of the Board Members of MCHA; and
- A copy of this Donor Accountability policy.

3.0 Privacy

Donor requests to remain anonymous will be respected.

3.1 Donor privacy is of the upmost importance to the Association. Donor records maintained by MCHA, both paper and electronic, will be kept confidential.

3.2 All staff and volunteers must sign confidentiality agreements.

3.3 Donors have the right to see their own donor record, and to challenge its accuracy.

4.0 Solicitation

4.1 Every effort will be made to honor requests. These include, but are not limited to:

- Limit the frequency of solicitation.
- Not to be solicited by certain means, including by phone or by other technology as requested.
- Not to receive printed material related to fund development activities at MCHA

4.2 The Association values its donors and will endeavor to protect donors from multiple approaches for gifts from staff and volunteers acting on behalf of MCHA in promoting or soliciting gifts. Appropriate internal discussion and consultation, facilitated by the Community Access Manager, will occur prior to all staff approaching or making commitments to donors.

5.0 Complaints

MCHA will respond promptly to complaints from donors and prospective donors.

5.1 The Community Access Manager will attempt to satisfy the complainant's concerns in the first instance.
5.2 A complainant who remains dissatisfied will be informed that he/she may communicate with the ED further and the ED will refer the complainant to the Board of Directors if an escalation occurs.

6.0 Donor Bill of Rights

All MCHA staff, volunteers, Board of Directors will follow the Fund Developments Best Practices as laid out by Association of Fundraising Professionals. The Donor Bill of rights is as follows:

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 assure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the not-for-profit organizations and causes they are asked to support, we declare that all donors have these rights:

1. 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.
2. 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.
3. To have access to the organization's most recent financial statements.
4. To be assured their gifts will be used for the purposes for which they were given.
5. To receive appropriate acknowledgement and recognition.
6. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
7. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
8. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
9. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.

10. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 400**
MCHA employees, volunteers and Board of Directors	TITLE: **Fund Development Practices**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 2

POLICY

This policy applies to all employees, volunteers, third party fundraisers and Board of Directors who actively engage in fundraising or the promotion of fundraising for the Association within the community at large.

REASON FOR POLICY

The purpose of this policy is to define MCHA's policies with regard to fund development integrity, in a manner consistent with encouraging the highest ethical standards as a registered charity, while promoting the Association as the charity of choice in the communities which we serve.

PROCEDURES

Fund Development solicitations on behalf of MCHA will be truthful and accurately describe the intended use of funds.

1.0 Transparency and Privacy Practices

Staff and volunteers soliciting funds on behalf of the MCHA shall:

1.1 Adhere to this Policy.
1.2 Act with fairness, integrity and in accordance with all laws, professional codes, and standards of practice.
1.3 Cease solicitation of a prospective donor who identifies the solicitation as unwelcome.
1.4 Disclose immediately to the Association any actual or apparent conflict of interest; and
1.5 Not accept donations for purposes that are inconsistent with the Association's objectives or core values.
1.6 All fundraising solicitations by or on behalf of MCHA will disclose MCHA's name and the purpose for which the funds are requested. Printed solicitations, regardless of how transmitted, will include the address and contact information.
1.7 Donors and prospective donors are entitled to know, upon request, whether individual soliciting funds on behalf of MCHA is an employee, a volunteer, or a consultant.

MCHA will not rent, exchange, or otherwise share its donor list with any individual or organization, unless required by law.

2.0 Compensation Practices

2.1 MCHA does not pay finders' fees, commissions, or other payments to anyone based on either the number of gifts received, or the value of funds raised.
2.2 Paid fundraisers, whether staff or consultants, will be compensated by salary, retainer, or fee.
2.3 Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with MCHA's policies and practices that apply to all other personnel.

3.0 Reporting Practices

MCHA is committed to reporting on a regular basis to donors on the Association's development activities. This may include but not limited to:

- A quarterly newsletter
- Social Media
- Year End Report
- Impact statements
- Individual phone calls

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 500**
MCHA employees, volunteers and Board of Directors	TITLE: **Financial Accountability**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 2

POLICY

This policy applies to all employees, volunteers, third party fundraisers and Board of Directors who actively engage in fund development or the promotion of fund development for the Association within the community at large.

REASON FOR POLICY

MCHA'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.

All donations will be used to support MCHA, as registered with Revenue Canada.

DEFINITIONS

Unrestricted (donation): a gift to a charity or nonprofit organization where the donor places no conditions or restrictions on how the funds can be used, allowing the organization to allocate them to its greatest needs.

Restricted (donation): a gift to a charity or nonprofit organization that comes with specific conditions or limitations on how the funds can be used, meaning they can only be used for the purpose specified by the donor.

PROCEDURES

1.0 Designation of Donations/Gifts

MCHA encourages donors to give undesignated and unrestricted gifts so that funds may be directed to where the need is greatest. However, MCHA acknowledges the importance of and will support designated/restricted gifts where the designation is consistent with the mission and priority needs of the Association

1.1 All restricted or designated donations will be used for the purposes for which they are given.
1.2 If, due to program or organizational changes, the need arises to make alternative use of these funds, every attempt will be made to discuss alternatives with the donor or donor's legal designate.
1.3 If no agreement can be reached with the donor or his/her legal designate about alternative uses for the restricted or designated gift, MCHA will apply

the gift to an alternative program that in its estimation, achieves a similar outcome.

1.4 In cases where the donor is deceased or deemed unable to make decisions, and there is no legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

No more will be spent on administration and fund development than is required to ensure effective management of the organization. MCHA will meet or exceed all Canada Revenue Agency requirements for expenditures on charitable and other activities.

MCHA will make externally audited financial statements available to the public each year within six months of the conclusion of its fiscal year.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 600**
MCHA employees, volunteers and Board of Directors	TITLE: **Receiving of Gifts Policy**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 1

POLICY

All processing of gifts must meet the basic criteria as per CRA:
https://www.canada.ca/content/dam/cra-arc/formspubs/pub/p113/p113-17e.pdf

All gifts (cash gifts in all forms, in-kind donations, gifts of service, securities, gift cards, planned gifts) regardless of the address to which they are mailed, hand delivered, picked up shall be the property of MCHA as a whole.

Complete paperwork should accompany all donations. A donation form must be filled out for **ALL** donations made to the organization.

REASON FOR POLICY

The purpose of this policy and procedures is to set out the process for fundraising, gift processing and donor accountability at MCHA

This policy applies to all employees, volunteers, third party fundraisers and MCHA's Board of Directors who actively engage in fund development or the promotion of fund development for the Association within the community at large.

PROCEDURES

Gifts that can be accepted by MCHA:

- Gifts of cash in all forms- cash, cheque, e-transfer, online, credit card, or any other cash form identified. Policy #FD700-6.0
- Gifts of Securities Policy #FD700-7.0
- Planned Giving Policy #FD700-11.0
- Gifts of Service Policy #FD700-10.0
- In-kind donations Policy #FD700-8.0
- Gift cards/certificates/tickets Policy #FD700-9.0

See individual policies for each type of donation for process and policy

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 700**
MCHA employees, volunteers and Board of Directors	TITLE: **Gift Recording and Receipting Policy**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 14

POLICY

All processing of gifts must meet the basic criteria as per CRA: https://www.canada.ca/content/dam/cra-arc/formspubs/pub/p113/p113-17e.pdf

These procedures apply to all employees, volunteers, third party fundraisers and Board of Directors of MCHA who actively engage in fund development or the promotion of development for the Association within the community at large.

REASON FOR POLICY

The purpose of this policy is to define MCHA's policies with regard to accountability to donors in a manner consistent with encouraging the highest ethical standards as a registered charity.

Data entered into the database system must be truthful and accurate, remembering the golden rule of data entry, "data out is only as good as data in"

Guidelines for the issuance of official donation receipts are governed by Canada Revenue Agency. HTHA receipts gifts in accordance with the Income Tax Act IT-110R3 –Gifts and Official Donation Receipts.

PROCEDURES

1.0 Official Donation Receipts

1.1 Official donation receipts for income tax purposes will automatically be issued for eligible gifts of $20 or more.
1.2 Official donation receipts for income tax purposes for gifts of less than $20 must be requested by the donor.
1.3 Management and issuance of official receipts rests with Community Access Manager
1.4 The Community Access manager is required to request all necessary paperwork before issuing an official tax receipt.
1.5 Electronic receipts will be issued for all gifts received unless the donor requests an alternative method.

1.6 Official receipts will be issued within the minimum time possible, with best practices supporting within 1 week for cash gifts, and within 6 weeks for gifts supporting an Association event.

2.0 Preparation of Receipts

2.1 Each receipt is prepared bearing an individual serial number.
2.2 Receipts will be issued from the Canada Helps constituent relationship management (CRM) system.

In instances where official receipts are to be issued for donations of property other than cash, the fair market value of the property at the time the gift was made, the date of the gift, a description of the property, and, if applicable, the name and address of the appraiser will be printed on the receipt and will be kept on file.

3.0 Control Receipts

3.1 MCHA and its employees guard against the unauthorized use of official receipts.
3.2 Hard copies of receipts issued are kept in a locked cabinet. Only designated members of the leadership team (those deemed that it is needed) have access to receipts.
3.3 Electronic copies of all official receipts issued to donors are kept confidential and appropriate.

4.0 Lost or Spoiled Receipts

https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts/correcting-replacing-official-donation-receipts.html

4.1 MCHA may issue replacements for official receipts.
4.2 Replacement receipts must be marked as duplicates and include a notation confirming it as a replacement, i.e. “This receipt replaces # (serial number of original receipt).
4.3 MCHA must mark copies of lost or spoiled receipts as “cancelled” or “void”.

5.0 Community Access Manager (CAM)

The following procedures outline how gifts will be recorded within the Canada Helps constituent relationship management (CRM) database by the CAM.

5.1 All gifts will be recorded by CAM when the donation form is received.
5.2 Legal credit (for both official donations receipting for income tax purposes and for recognition purposes) will be given to the entity from whom the contribution is received or provided the source of funds. If the true donor is unclear, written documentation is required from the donor prior to recording.
5.3 Memorial and tribute donations will be credited and receipted to the entity for which the contribution was received. Names of those for whom the donation was made in honour or in memory of will be tracked within the gift record for tracking purposes. Notification will be sent to the honouree or family if requested by the donor; however, MCHA will not disclose the amount of the donation or additional contact details of the donor.
5.4 Donations made through online portal on Canada Helps automatically are issued tax receipts and are automatically recorded in the CRM database. CAM will acknowledge the gift through the online thank you link for each donation made.
5.5 All checks, cash, gift cards are to be forwarded to CAM for recording. Then forward them to the finance department for accounting and depositing.
5.6 Update donor information in the database if the information on the check and/or response form is different. Note the date of change in the record.
5.7 Record gifts according to the donor's intended use (e.g., unrestricted, restricted [specific program or project], endowment, etc.).
5.8 Record in the system the source of the gift (e.g., direct-mail appeal, special event, personal solicitation, etc.).
5.9 The CAM will prepare a monthly report of gifts to be circulated to appropriate staff to keep them in the loop and for special acknowledgment attention.
5.10 Acknowledge all gifts within three business days using appropriate thank-you letters based on gift level.

6.0 Cash Gifts in all Forms

6.1 All employees:

- MCHA donation form will be filled out in its entirety for all monetary donations by the person who has received the donation. See Appendix A for example of Donation Form.
- The filled-out donation form, with the donation attached to the form, will be given to CAM for initial processing
- If appropriate and donor is agreeable a picture will be taken of the donation transaction
- A person accepting the cash gift will ensure form and donation is received by CAM in a timely fashion.

6.2 Community Access Manager:

- One-time gifts of cash, cheques and credit cards will be processed within the minimum time period possible, with fundraising best practices suggesting within 48 hours of the receipt of gift.
- Recurring monthly pre-authorized chequing and credit card donations will be processed on the day specified by the donor
- Donor information will be entered into the donor database system in a timely manner
- All individuals and corporations donating $20 or more will automatically receive an official tax receipt for income tax purposes. Official receipts for gifts under $20 will be issued upon request.
- Registered foundations and charities will be issued business receipts for gifts made to MCHA
- In cases where a donor's specified use of any gift is unclear at the time of processing, details about the gift will be clarified with the donor by the Community Access Manager
- A thank you note will be issued in the desired form of the donor or in a form that the Community Access Manager determines appropriate
- All donors will be named, unless the donor identifies as anonymous, in the Annual Report of MCHA
- If the donation of funds are restricted in anyway, CAM will ensure it is identified on the donation form and will add the donation to the excel spread sheet titled "Restricted Donations" All expenses allocated to the restricted funding will be tracked in this spreadsheet. This spreadsheet will

be updated as expenses are incurred to ensure accurate spending. A monthly deferred/restricted funds will be presented to the accounting department.

- Accounting department is responsible for ensuring the intent of the gift is recorded accurately and spent according to the donors request and recorded as such in the GL
- Give accounting required QBO reports so they can be recorded in Sage.

6.3 Accounting Department:

- Cash Gifts that require depositing into MCHA accounts will be done so in a timely manner and deposited into the Fundraising account of the organization
- All donations will be recorded as such in the GL
- The accounting department is responsible for all entries into the sage accounting system

7.0 Gifts of Qualifying Securities

7.1 All Employees:

- Are to refer all donors wishing to donate securities to the Community Access Manager.

7.2 Community Access Manager:

- Will engage with donor to fully understand their expressed wishes for their securities
- Will determine if the donation of the securities is the right fit for MCHA.
- A donation form will be filled out and attached to the gifts of security form.
- A Gift of Securities form will be filled out and signed by the donor and CAM. See Appendix B for Gifts of Securities form.
- Shares are sold the day they are received by MCHA through a pre-arranged broker agreement.
- Gifts of qualified securities will be processed upon their sale, with an official receipt for income tax purposes being issued for the value of shares at the time of sale.
- The gift will be entered into the donor database

- The number of shares and cost per share at the time of sale will be recorded on the official receipt, the gift of securities form and the donation form
- A thank you note will be issued in the desired form of the donor or in the form that the Community Access Manager determines appropriate
- All donors will be named, unless the donor identifies as anonymous, in the Annual Report of MCHA
- If the donation of securities are restricted in anyway, CAM will ensure it is identified on the donation form and will add the donation to the excel spread sheet titled “Restricted Donations” All expenses allocated to the restricted funding will be tracked in this spreadsheet. This spreadsheet will be updated as expenses are incurred to ensure accurate spending. A monthly deferred/restricted funds will be presented to the accounting department.
- CAM is responsible to ensure the intent of the gift is recorded accurately and spent according to the donors request and recorded as such in the QBO GL
-
- All necessary paperwork will be given to the accounting department for processing

7.3 Accounting Department:

- Securities that require depositing into MCHA accounts will be done so in a timely manner and deposited into the Fundraising account of the organization
- If securities are a restricted donation, it will be entered into the general ledger as such and identified that it is restricted funds as per the QBO report
- The accounting department is responsible for all entries into the sage accounting system

8.0 Gifts In Kind

All gifts in-kind will be recorded. In-kind donations could be but are not limited to: clothing, linens, footwear, food, small household items, any and all tangible items whether new or gently used.

8.1 All Employees:

- MCHA donation form will be filled out in its entirety for all in-kind donations by the person who has received the donation and will identify if the goods are new or used
- The filled-out donation form, will be given to the Community Access Manager for initial processing
- If appropriate and donor is agreeable a picture will be taken of the donation transaction
- The person accepting the in-kind gift will ensure form and donation is received by Community Access Manager in a timely fashion.
- The person accepting the in-kind donation will identify where the item is being stored and/or the intent of usage
- Adhere to the established inventory process

8.2 Community Access Manager:

- Gifts-In-Kind will be processed within the minimum time period possible, with fundraising best practices suggesting within 48 hours of receipt of gift information.
- Gifts-In-Kind requiring a charitable tax receipt must be pre-approved by the Community Access Manager, with gifts being valued based on fair market value according to guidelines set out by the Canada Revenue Agency.
- In accordance with Canada Revenue Agency policy on appraisal (CSP-F07) and fair market value (CSP-F02), gifts-in-kind with an estimated fair market value of $1,000 or less will be appraised by the Community Access Manager. Gifts-in-Kind with an estimated value of more than $1,000 will be appraised by a qualified third party who is not associated with either MCHA or the donor. Fundraising best practices dictate that in most scenarios, the donor pays for this appraisal; however, in certain circumstances the Association may agree to absorb the cost. The determination of who is paying for the appraisal (donor or Association) shall be agreed upon prior to beginning the appraisal. If the donor opts not to donate after receiving the appraisal value for the gift, then the donor will bear the full cost of the appraisal. Details of the appraisal will be recorded on the official receipt. Fair Market Value of the item does not include taxes paid on purchasing the item. The amount entered on the tax receipt will be the Fair Market Value of the item before taxes.
- An inventory process will be established for the organization showing a clear in and out of the items.

- In cases where a donor's specified use of any gift is unclear at the time of processing, details about the gift will be clarified with the donor by the Community Access Manager
- A thank you note will be issued in the desired form of the donor or in the form that the Community Access Manager determines appropriate
- Donor information will be entered into the donor database system in a timely manner
- All donors will be named, unless the donor identifies as anonymous, in the Annual Report of MCHA

8.3 Accounting Department:

- Gifts in kind are considered an asset to the organization and will be recorded as such
- The accounting department is responsible for all entries into the sage accounting system
- Items are to be recorded in the GL that is appropriate for the donation

9.0 Gift Cards & Certificates

All items that are considered "like money" will be accounted for in a gift card inventory list. As an example items such as donated gift cards, donated bus tickets, donated certificates for services fall under this category of the policy.

9.1 All Employees:

- MCHA donation form will be filled out in its entirety for all monetary donations by the person who has received the donation
- The filled-out donation form, with the donation attached to the form, will be given to the Community Access Manager for initial processing
- If appropriate and donor is agreeable a picture will be taken of the donation transaction
- A person accepting the gift cards, bus tickets, etc will ensure form and donation is received by Community Access Manager in a timely fashion.

9.2 Community Access Manager:

- Official receipts for income tax purposes will not be issued for a gift card or certificate if the donor is the business that issued it and if the gift card or certificate is redeemed by a third party (for example, by someone who purchased it in a silent auction). In this case, the gift card or certificate is considered only to be a promise by the business to give merchandise sometime in the future (that is, when the gift card is redeemed). Until then, there has been no gift of property
- If MCHA itself redeems the gift card or certificate for goods (not services), then a receipt may be issued, as the donor (the business) has then fulfilled its promise and transferred property to the charity.
- Donors who purchase gift card or certificate from the issuer and then donate them to MCHA are eligible for an official receipt as the gift card or certificate is considered property once purchased.
- In cases where a donor's specified use of any gift is unclear at the time of processing, details about the gift will be clarified with the donor by the Community Access Manager
- A thank you note will be issued in the desired form of the donor or in the form that the Community Access Manager determines appropriate
- Donor information will be entered into the donor database system in a timely manner
- All donors will be named, unless the donor identifies as anonymous, in the Annual Report of MCHA

9.3 Accounting Department:

- Gift Cards etc are considered an asset to the organization and will be recorded as such
- The accounting department is responsible for all entries into the accounting system
- Items are to be recorded in the GL that is appropriate for the donation
- A gift card inventory will be held and reconciled monthly.

10.0 Donations of Service

According to guidelines set out by Canada Revenue Agency, service is not property and, therefore, not truly a gift.

Gifts of service to MCHA may be acknowledged with a thank you letter if applicable but no official receipt for income tax purposes will be issued.

In some cases, if MCHA pays for a service, then the service provider donates that payment back to MCHA, it is considered a cash donation, and an official receipt can be issued. This is sometimes referred to as a cheque swap.

10.1 All Employees:

- MCHA donation form will be filled out in its entirety for all service donations by the person who has received the donation
- The filled-out donation form, with the donation attached to the form, will be given to the Community Access Manager for initial processing
- If appropriate and donor is agreeable a picture will be taken of the donation transaction
- A person accepting the service donation will ensure form and donation is received by Community Access Manager in a timely fashion.

10.2 Community Access Manager:

- Gift will be recorded in the Canada Helps database
- Thank you card/acknowledgment will be processed
- Will determine eligibility for charity tax receipting and will process accordingly
- Will report all gifts of service to the accounting department

10.3 Accounting Department:

- Will enter into GL if determined by CAM if appropriate

11.0 Planned Gifts

Donations such as this are typically informed to a charity through financial advisors, lawyers, insurance agencies and government officials.

11.1 All Employees:

- If a planned gift is identified to an employee of MCHA they will forward the information to the Community Access Manager

11.2 Community Access Manager:

- Will engage with donor to fully understand their expressed wishes for their bequests if possible or with their estate
- Will determine if the donation of the bequest is the right fit for MCHA.
- A donation form will be filled out and attached to the documentation that comes with the bequest
- The gift will be entered into the donor database
- A thank you note will be issued in the desired form of the donor or in the form that the Community Access Manager determines appropriate
- All donors will be named, unless the donor identifies as anonymous, in the Annual Report of MCHA
- If the bequest are restricted in anyway, CAM will ensure it is identified on the donation form and will add the donation to the excel spread sheet titled “Restricted Donations” All expenses allocated to the restricted funding will be tracked in this spreadsheet. This spreadsheet will be updated as expenses are incurred to ensure accurate spending. A monthly deferred/restricted funds will be presented to the accounting department.
- All necessary paperwork will be given to the accounting department for processing
- If bequests are a restricted donation, it will be entered into the QBO general ledger as such and identified that it is restricted funds
- Accounting department is responsible to ensure the intent of the gift is recorded accurately and spent according to the donors request and recorded as such in the QBO GL
-

11.3 Accounting Department:

- Bequests that require depositing into MCHA accounts will be done so in a timely manner and deposited into the Fundraising account of the organization
- The accounting department is responsible for all entries into the sage accounting system

Policy Review History: Created March 2025

APPENDIX A: Donation Form

MCHA Donation Form

*For tax Receipt purposes, please ensure ALL fields are filled in.

An Individual___ A Business___ A Group ___ A Charity ___ Unknown ___

*First Name:_____ *Last Name:_____ Date:_____

Company/Group Name (if applicable):_____

*Address:_____ *City:_____

*Province:_____ *Postal Code:_____ Phone number:_____

*Email: _____

***Monetary Donation Information** One time donation ____ or Monthly Donation ____

$20 __ $50 __ $75__ $100 ___ $500 __ $1000 __ Other Amount: ___ If monthly donation indicate start date:_____

☐ Cheque(s) attached (Made payable to Metro Community Housing Association

☐ credit card ☐ Cash ☐ Canada Helps ☐ Etransfer ☐ United Way ☐ Direct Deposit ☐ Other _____

Type of Donation: General: __ Restricted: __ Other:__ If restricted, where to:_____

Staff Signature who accepted donation:_____ Date: _____

Management Signature: _____ Date: _____

In-Kind Donation Informaation New Items:__ Used Items: __ Has the Donor requested a tax receipt? Yes __ No __

Type of In-Kind Donation (clothing, food, gift card, service etc.)_____

Type of Donation: General: __ Restricted: __ If restricted, where to: _____

Original Receipts attached: ☐ Staff Signature: _____ Date: _____

Where is donation being stored/used:_____ Donation given to_____ for use

Management Signature: _____ Date: _____

Employee Accepting Donation Checklist

Ensure form filled in full ____

Form needs to be given to Development____

Allocation to _____

Note_____

Development Dept Checklist

Photocopy Cheque:____

Process Credit Card:___

Allocation to _____

Enter into DSM:_____

Issue Tax Receipt:____

Thank you Card: _____

Accounting Dept Checklist

Entered in Sage:_____

GL Account: _____

Deposit Funds:_____

Note

PLEASE TEAR AND DESTROY AFTER PROCESSING

VISA MC Amount: $_____

Name on Card: _____ Exp. _____ CVV _____

Card Number: _____

APPENDIX B: Gifts of Securities Form

Gifts of Security Form

Metro Community Housing Association (MCHA)

When you make a gift of securities to Metro Community Housing Association, you're joining our mission to provide the best support for Nova Scotian's living with mental illness in our community. Your gift will impact their support for years to come.

A gift of securities is a simple way to make a meaningful gift to MCHA, and it can have tax benefits for you as the donor.

When you donate publicly traded securities, you eliminate any capital gains taxes you would have to pay if you were to sell the security and donate the proceeds. In addition, you receive a charitable tax receipt for the full amount of your donation.

MCHA welcomes gifts of securities, such as stocks, bonds and mutual funds. Make your gift today or in your will. As always, the community access manager is here to help you. If you would like to explore options for use of funds for your donations, please email kriles@mcha.ns.ca, attention Kenda Riles.

MAKE YOUR GIFT IN THREE EASY STEPS:

1. Notify MCHA of your intent to give a gift of securities, this allows us to accept the donation, and issue your tax receipt. Email kriles@mcha.ns.ca

2. Initiate the securities transfer. If applicable, contact your investment advisor or investing brokerage firm who will support you in providing transfer directions for the securities you wish to donate. You can also do this through our Canada Helps Site to simplify the process www.canadahelps.org/en/charities/metro-community-housing-association/

3. Receive your tax receipt. When securities have been received, MCHA will call to thank you and confirm the value of your tax receipt.

To ensure a precise and timely transfer, please have your advisor email a copy of your signed instructions to: kriles@mcha.ns.ca

Questions?

Email Kenda kriles@mcha.ns.ca or give her a call 782-409-0573

SERVICE	**POLICY # FD 800**
All employees, volunteers and Board of Directors	TITLE: Pledge Management Policy
	AREA: Fund Development
Last Review Date: June 2025	**PAGE:** 1 of 2

POLICY

The purpose of these procedures is to set out the process for fundraising, gift processing and donor accountability at MCHA as it relates to pledges being made to the association. Pledges are things such as sponsorships, ticket purchases to attend an event, grants and/or any type of commitment of funding made to the association.

REASON FOR POLICY

This policy and the procedures apply to all employees, volunteers, third party fundraisers and the board of directors of MCHA, who actively engage in fundraising or the promotion of fundraising for the Association within the community at large.

PROCEDURES

The purpose of MCHA's Pledge Fulfillment Procedures is to ensure an automated system that maximizes pledge collection while supporting the associations' goal of supporting relationship building.

Pledge Documentation

Pledge documentation must include the purpose of the pledge, length of pledge and a schedule of payments.

- No undocumented pledge or verbal pledges will be entered into CRM system
- Undocumented and verbal pledges can only be recorded in the corresponding notes in the donors account.

Processing Pledge Commitments

- All pledge commitments for MCHA are recorded in the CRM database by the Community Access Manager
- Signed documentation (i.e., gift agreement) must be provided to the Community Access Manager for the pledge to be added into the CRM. See Appendix A for the Donation Form
- All staff must secure all documentation for entering the pledge (donation). Receipts, invoice etc.
- Once entered into the CRM the pledge donation form will then be forwarded by the Community Access Manager and given to the accounts receivable department

- Accounts receivable will produce an invoice for the amount and will send the invoice to the Community Access Manager
- Community Access Manager will deliver the invoice to the donor in the agreed upon format

Pledge Reminders

- The Accounts Receivable department will run a pledge report and provide it to the Community Access Manager by the 5th business day of each month.
- Pledge reminder letters will be created by the Community Access Manager and sent to the pledgers.

Late Payments

In the event that payment is not received by the expected due date, the following steps will occur:

- Thirty days past pledge instalment date (1-30 Days):
  -CAM enters action into donor's record indicating letter has been sent.

- Ninety days past pledge instalment date (31-90 Days):
  -AR will inform CAM to make reminder call to donor.
  -CAM to follow up with donor and mark action as complete.
  - CAM enters action into donor's record indicating phone call was made.

- One-hundred and eighty days past pledge instalment due (91-180 Days):
  -CAM and Executive Director to decide on appropriate next steps for pledge collection or write-off.
  -Once complete, CAM marks action as complete and includes relevant notes in the action.

- If the decision is to write off the pledge, accounts receivable department will eliminate the invoice in the accounting system

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 900**
All employees, volunteers and Board of Directors	**TITLE:** Donor Record Policy
	AREA: Fund Development
Last Review Date: June 2025	**PAGE:** 1 of 2

POLICY

Gift Processing Procedures: All processing of gifts must meet the basic criteria as per CRA: https://www.canada.ca/content/dam/cra-arc/formspubs/pub/p113/p113-17e.pdf

The purpose of these procedures is to set out the process for fundraising, gift processing and donor accountability at MCHA.

REASON FOR POLICY

This policy and procedures apply to all employees, volunteers, third party fundraisers and the board of directors of MCHA who actively engage in fundraising or the promotion of fundraising for the Association within the community at large.

PROCEDURES

Contents of Donor Records

The Community Access Manager at MCHA will maintain complete electronic donor records for all donors and prospects. Major Donors (a donor having made a gift of $5,000 or more) and Planned Giving donors will also have associated paper files. Information retained in these files may include, but is not limited to:

- Name of donor or prospective donor, including aliases, nicknames, maiden names or former names.
- Current address information for home and/or business.
- Current contact information such as home phone, business phone, cell phone and email address.
- Social media information such as Twitter handle, public Facebook profile or LinkedIn profile.
- Giving history to MCHA.
- Spousal and/or familial relationships.
- Donor-specified contact and solicitation preferences.
- Known giving to other organizations.
- Records of contact between MCHA and the donor/prospect; and
- Copies of pledge cards, cheques, letters of intent, gift agreements or other documentation related to gifts made or promised to MCHA.

Donor Record Security & Confidentiality

Confidential information about all donors and prospective donors in donor records, as well as confidential information in oral form or on electronic and print media are protected in order to foster a trusting relationship between the constituent and MCHA.

- Information stored in donor records will be held in the strictest confidence. It will only be made available to authorized staff and volunteers if required for successful cultivation, solicitation or stewardship of said donor/prospective donor, or upon permission from the donor/prospective donor.
- When paper or electronic documents pertaining to the donor/prospective donor must be disposed, they will be disposed in a fashion which lessens the danger of a privacy breach. For example, paper documents will be shredded.
- For more information on database permissions please contact the Community Access Manager
- All staff and volunteers of MCHA working with the Community Access Manager (in a fund development role) are required to sign a confidentiality agreement.
- The donor has the right to see his/her donor electronic record and paper file (if applicable), and to challenge its accuracy.
- MCHA does not sell, rent, exchange or otherwise share donor information to any external entities.

Donor & Prospective Donor Research

In order to better know our donors and in order match potential fund development priorities to specific donor/prospective donors, MCHA may engage in research using publicly available information.

- The collection of donor research will be done lawfully, respecting applicable laws and institutional policies.
- Only information relevant to the cultivation, solicitation and/or stewardship of donors/prospective donors will be recorded in donor files.
- All research profiles will clearly be marked “confidential”.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD1000**
All employees, volunteers and Board of Directors	**TITLE:** Gift Acknowledgement Policy
	AREA: Fund Development
Last Review Date: June 2025	**PAGE:** 1 of 3

POLICY

The purpose of these procedures is to set out the process for fundraising, gift processing and donor accountability at MCHA.

Gift Processing Procedures: All processing of gifts must meet the basic criteria as per CRA: https://www.canada.ca/content/dam/cra-arc/formspubs/pub/p113/p113-17e.pdf

MCHA maintains a donor-centred approach to fundraising. Donor recognition guidelines and processes are based on donor needs and allow for flexibility required to respect the individuality of the donor and the donation. The key purpose of donor recognition is to sincerely show respect for, and appropriate gratitude to donors who support MCHA.

REASON FOR POLICY

These procedures apply to all employees, volunteers, third party fundraisers and board of directors at MCHA who actively engage in fundraising or the promotion of fundraising for the Association within the community at large.

PROCEDURES

Gift Acknowledgement

All gifts to MCHA are acknowledged by the Community Access Manager

- Eligible gifts of cash and property will receive an official receipt for income tax purposes and acknowledgement letter within the minimum time possible.
- Event sponsorships and cash gifts from other registered charities or foundations will receive an acknowledgement letter and business receipt within the minimum time possible.

Donor Recognition

MCHA strives to recognize each donor on an individual basis, whereby donors will be thanked and recognized in ways that are meaningful to them. The Association strives to ensure that each donor is engaged and involved with MCHA. In all cases, specific recognition must be approved by the donor.

Anonymity

MCHA acknowledges donors' right to anonymity. In cases where a donor requests that his/her name not be published or publicly recognized:

- The name will not be published in any recognition program or listing;
- The donor's cumulative lifetime giving record is not altered;
- All gifts will be included on the donor's record but will not be publicly acknowledged.
- These gifts will still be reported in financial and campaign reports; however, no name will be displayed along with these gifts. Instead, the word "Anonymous" must appear.
- The recognition salutation within CSM will be updated to read "Anonymous";
- An official receipt for income tax purposes bearing the donor's name and address will be issued but information on the receipt will be kept confidential.

Donors who request that their name, the amount and the fact that they have given a gift all remain anonymous are encouraged to contact the Community Access Manager/Executive Director to determine the best course of action for receipt of these gifts.

In cases where the donor is unknown to MCHA, for example when a donor anonymously mails or drops off a gift, no acknowledgement letter or official receipt will be mailed. However, these gifts will be recorded in the database and allocated according to the donor's wishes, if known & if possible.

Stewardship

MCHA strives to steward each donor on an individual basis with the goal of maintaining ongoing and long-term relationships with donors so that they continue to derive satisfaction from gifts to the Association that they have already made and they are encouraged to make gifts in the future. *See stewardship policy and procedures

Naming Opportunities

MCHA offers naming opportunities during capital campaigns and sponsorships. Generally, capital gifts may be considered for a naming opportunity at the $25,000 level or higher; however, naming opportunities remain specific to each campaign and require approval from the Executive Director. *See Campaign Policies and Procedures

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 1100**
All employees, volunteers and Board of Directors	**TITLE:** Charitable Events Policy
	AREA: Fund Development
Last Review Date: February 2025	**PAGE:** 1 of 4

POLICY

The purpose of these procedures is to set out the process for fundraising, gift processing and donor accountability at MCHA as it relates to events for the association.

Gift Processing Procedures: All processing of gifts must meet the basic criteria as per CRA: https://www.canada.ca/content/dam/cra-arc/formspubs/pub/p113/p113-17e.pdf

REASON FOR POLICY

These procedures apply to all employees, volunteers, third party fundraisers and board of directors of MCHA who actively engage in fund development or the promotion of fund development for the Association within the community at large.

It applies to internal events as well as community events.

PROCEDURE

Event Tickets & Official Receipts for Income Tax Services

The Canada Revenue Agency sets out rules and regulations with regards to eligibility for official receipts for income tax purposes for purchase of event tickets.

Gifts given to charity are not considered donations if donors receive any advantage (benefit) in return for payment.

In certain cases, exceptions can be made for fundraising events where consumable goods are bought to be consumed on a particular day. Examples may include fundraising dinners, concerts, cocktail parties or gala balls.

In these cases, only the difference between the full ticket price and the fair market value of the food, entertainment, etc. (the advantage) is considered a gift and therefore eligible for an official receipt. However, if the advantage is equal to or greater than 80% of the fair market value, then no official receipt can be given.

Example:
An individual donates $100 and receives a ticket to an event where the fair market value of the advantage to the donor has been established to be $50.
Fair Market Value of Gift $100.00

Fair Market Value of Advantage $50.00
Intention to Make Gift Threshold (80% of Fair Market Value of Gift) $80.00

Since the advantage received by the donor ($50) falls within the intention to make a gift threshold ($80),
MCHA can issue an official receipt for income tax purposes to the donor for $50. (Fair Market Value of Gift minus Fair Market Value of Advantage equals Receipt Amount for split receipt)

Even where the cost of an event is covered by sponsorship dollars the same rule applies as the donor is still receiving an advantage. Only the price paid beyond the Fair Market Value of the Benefit received is eligible for an official receipt.

In cases where the advantage to the donor is nominal, the donor is entitled to an official receipt for the full amount of the gift. Canada Revenue Agency defines the nominal benefit as not more than $75 or 10% of the Fair Market Value of the gift, whichever is lesser. In these cases, the advantage is considered too low to affect the amount of the gift.

Determining Fair Market Value of Advantage

In order to establish Fair Market Value of the Advantage for a specific event, everything that is a benefit to the donor must be itemized at fair market value. This includes items and services donated for the event, not just items that MCHA has paid for.

Once the items have been itemized, MCHA must divide the total by the number of attendees to establish the total benefit per attendee. If the total benefit to attendees is less than $20.00 no receipt will be issued unless requested by the purchaser.

Events That Do Not Qualify for Official Receipts

Event tickets are not eligible for split receipting where the price of admission includes automatic participation in a lottery or draw where prizes have more than a nominal value. This includes door prizes. For example, if a donor’s event ticket also entitles them to automatically be entered in a draw for a new car, the donor is not eligible for an official receipt.

In cases where chances to win prizes are determined by an additional cost, official receipts can be issued for event tickets. Note however that the cost of tickets is not eligible for an official receipt by purchasers.

In cases where Fair Market Value of the advantage cannot be established, the ticket cost is not eligible for an official receipt. For example, there is no way to establish the Fair Market Value of meeting a celebrity, so no official receipt could be issued.

Donations to Events

Cash Donations

Straight cash donations to events (involving no recognition or additional advantage of any kind) are eligible for official receipts in the full amount of the gift.

Gifts-In-Kind

Donors who give Gifts-In-Kind to events may be eligible for an official receipt providing the gifts meet the other required criteria for receipting In-Kind gifts. (See Processing of Gifts for more information on these requirements.)

Auction Purchases
Generally, purchase of an item at an auction does not qualify for an official receipt because the purchaser has received something of value.

An exception may apply when the purchaser has paid more than Fair Market Value for an item. In these cases, the additional amount is considered a donation and an official receipt for the amount paid above the fair market value could be issued.

Sponsorship
https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/sponsorship.html

MCHA requires event sponsors to sign contracts outlining the terms and conditions of the sponsorship. Contracts will be created by the Community Access Manager.

Event sponsors will not receive official charitable tax receipts but will receive business receipts stating the amount of the sponsorship. According to Canada Revenue Agency, sponsorships are not gifts and official receipts cannot be issued for sponsorship fees because the sponsor receives something in exchange for their support, usually advertising or another type of consideration.

It is important to note that corporations may deduct 100% of a sponsorship fee as a business expense under section 18 of the Income Tax Act within the immediate fiscal year, provided that such payments meet six tests:

- The expense is of an income nature and not a capital expenditure;
- The expense is reasonable is amount;
- The expense is incurred for the purpose of earning income;
- The expense is not a personal expenditure;
- The expense is not expressly prohibited by the Income Tax Act; or
- The expense does not constitute “abusive tax avoidance”.

Third Party Events

MCHA acknowledges that the Association may be approached by third-parties wishing to hold events where proceeds will benefit MCHA.

MCHA requires third-parties to sign written agreements that set out the modalities of the fundraising arrangement.

Official receipts will only be issued when:

- A signed third-party agreement has been received by MCHA;
- Full name and address of donors are provided to MCHA;
- Specific amounts donated by each donor are clearly stated;
- MCHA is sure gifts have been attributed to the true donor; and
- A breakdown of Fair Market Value of Advantage has been provided to and validated by The Development Manager.

In cases where donors receive an advantage in exchange for their gift, split receipting rules will apply. All receipts will be issued by the Community Access Manager.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 1200**
All employees, volunteers and Board of Directors	**TITLE:** Gift Acceptance Policy
	AREA: Fund Development
Last Review Date: February 2025	**PAGE:** 1 of 4

POLICY

MCHA recognizes that some gifts may compromise the Association's reputation or image, may conflict with the Association's core values, or may be difficult or costly to administer. Accordingly, MCHA reserves the right to review all gifts prior to official acceptance by the Association.

The purpose of MCHA's Gift Acceptance policy is to:

- Ensure that informed decisions are made when accepting gifts; and
- Ensure that due diligence and appropriate reviews are conducted on all aspects of a gift before acceptance.

REASON FOR POLICY

Applies to all employees, volunteers, third party fundraisers and board of directors of MCHA who actively engage in fund development or the promotion of fund development for the Association within the community at large.

PROCEDURES

The Association is grateful for all gifts offered, but reserves the right to decline a gift for any reason in its sole discretion, including but not limited to:

- The gift constitutes as a non-gift as per Canada Revenue Agency IT-110R3.
- The gift or its terms are illegal.
- The gift could reasonably compromise the Association's and/or the donor's public image or reputation.
- The gift conflicts with the Association's core values of Caring, Honesty, Respect, and Responsibility.
- The gift falls outside the role and scope of MCHA.
- The gift is costly or difficult to administer.
- The gift exposes the Association to unacceptable risk or financial liability.
- The donor applies unacceptable restrictions, conditions or recognition requirements on the gift.
- Fair market value cannot be determined or will result in unwarranted or unmanageable expense to the Association.
- The gift could improperly benefit an individual.
- The origin of the gift or identification of the donor is unclear.

- The gift jeopardizes the Association's charitable status or relationship with the donor community.
- The conditions of the gift are open to interpretation resulting in noncompliance with Canada Revenue Agency rules and regulations; or
- The gift conflicts with other MCHA's policy.

Acceptance of a gift does not imply endorsement by MCHA of any product, service or philosophy of the donor.

The Executive Director and Community Access Manager shall review all proposed gifts, with final authority to accept or decline a gift resting with the Board of Directors.

Executive Director and Community Access Manager may suggest revisions to conditions, restrictions, or terms attached to any gift. It is a fundamental policy that donor instructions attached to a charitable gift, once accepted by the Association, shall be honored.

Gift Approval

Gifts of $2500 or more require approval from the Executive Director or Community Access Manager

The gift acceptance approval must be:

- Assured the Association can meet its obligations within the terms of the gift.
- Confident that the donor can meet his/her obligation.
- Assured that the terms of the gift comply with regulatory and legislative requirements, including but not limited to CRA tax legislation and MCHA internal policies.
- Assured that the reputation of the Association, its employees and and/or its members will not be harmed with the acceptance of the gift; and
- Assured that all necessary groups have reviewed and agreed to the terms of the gift.

Refusal of a Gift

If those mentioned above consider that the gift may meet any criteria for non-acceptance according MCHA's Gift Acceptance Policy, then the gift must be referred to the Community Access Manager who will then bring the issue to the Executive Director for final determination.

Gift Agreements

Gift agreements must be created for all gifts of $5,000 or more, or for specific gifts listed. All gift agreements must follow the templates created by the Community Access Manager.

Gift agreements must include:

- A statement that the gift must have Association approval in accordance with the Gift Acceptance Policy before it is considered accepted;
- A section outlining the terms/purpose of the gift.
- A section allowing MCHA to amend the terms/purpose of the gift.
- A section outlining the payment plan.
- A section outlining specific recognition for the gift; and
- A section containing two Association signatures and at least one donor signature.

All gift agreements must be submitted to the Community Access Manager for initial review prior to any signatures.

The Community Access Manager is responsible for ensuring that all gift acceptance approvals are received and that all gift agreements are signed by the appropriate individuals.

The Community Access Manager is responsible for ensuring that original signed copies of gift agreements are filed in the donor's paper file, and that electronic copies of signed gift agreements are uploaded to the donor's Canada Help Account constituent record and linked to the appropriate proposal.

Professional Advice

Donors should be encouraged to seek independent professional legal, accounting, tax or financial advice. The Association cannot suggest or endorse third party sources for gift advice.

Expenses & Appraisals

Expenses associated with a gift, including but not limited to appraisals, shipping, legal fees, and real estate commission fees, shall in most cases be paid by the donor. In

limited circumstances the Association may agree to pay some or all of the donor's expenses.

In accordance with Canada Revenue Agency policy on appraisal (CSP-F07) and fair market value (CSPF02), gifts-in-kind with an estimated fair market value of $1,000 or less will be appraised by a qualified member of the Association's staff. Gifts-in-Kind with an estimated value of more than $1,000 will be appraised by a qualified third party who is not associated with either HTHA or the donor. The determination of who is paying for the appraisal (donor or Association) shall be agreed upon prior to beginning the appraisal. If the donor opts not to donate after receiving the appraisal value for the gift, then the donor will bear the full cost of the appraisal.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 1300**
All employees, volunteers and Board of Directors	**TITLE:** Fundraising Conflict of Interest Policy
	AREA: Fund Development
Last Review Date: February 2025	**PAGE:** 1 of 2

POLICY

Board members, employees & volunteers should avoid any situation that involves or may involve a conflict between their personal interest and the interests of MCHA. As in all other duties, employees dealing with members, vendors, contractors, competitors, or any person doing or seeking to do business with MCHA are to act in the best interest of MCHA.

Employees should make prompt and full disclosure in writing to the Executive Director of any potential situation which may involve a conflict of interest.

This conflict of interest policy applies to all prospective or current employees, volunteers, Board of Directors of the Association, as well as independent contractors and persons acting on behalf of the Association.

REASON FOR POLICY

The relationship of the Organization with its employees should be based on mutual trust. As the Association is committed to preserving the interests of people under its employment, it expects them to act only towards its own fundamental interests. Conflict of interest may occur whenever an employee's interest in a particular subject may lead them to actions, activities or relationships that undermine the Association and may place it to disadvantage.

All employees, Board of Directors & volunteers have a duty of loyalty to MCHA to not cause conflict, to further its cause and goals and, in general, to work on behalf of its best interests. In the event that an employee's actions or decisions could result in improving their own personal interest or monetary gain with a concurrent depreciation of MCHA's interest, or otherwise affect MCHA adversely, this creates a conflict of interest.

PROCEDURE

Examples of such conflicts include, but are not limited to, the following:

- Ownership by employee or by a member of their family with a significant interest in any outside organization which does or seeks to do business with MCHA, or competes with MCHA

- Staff employed with an outside organization that does or is seeking to do business with or is a competitor of MCHA
- Personal benefit from any MCHA transaction including sale, purchase, rent, lease of property, services, or supplies
- Any other arrangements or circumstances, including family or other personal relationships, which might dissuade the employee from acting in the best interest of MCHA
- Unauthorized use of materials, equipment, facilities, or other MCHA assets for personal purposes

In connection with any actual or possible conflict of interest, an employee must disclose the existence of the financial interest to the Executive Director.

If the conflict involves the Executive Director they must disclose such to the Community Access Manager. The Executive Director/Community Access Manager will determine the existence and nature of the conflict of interest and determine the appropriate course of action.

Policy Review History: Created March 2025

SERVICE	**POLICY # FD 1400**
MCHA employees	TITLE: **Employee Giving Program**
	AREA: Fund Development
Last Review Date: June 2025	PAGE: 1 of 2

POLICY

This policy outlines the process by which MCHA employees can voluntarily contribute to MCHA programs or initiatives through automatic payroll deductions. Employee giving supports our mission and creates a culture of philanthropy within our organization.

Participation in employee giving is entirely voluntary. No employee will be pressured or required to donate. Contributions are appreciated and acknowledged, but non-participation will in no way affect employment or workplace opportunities.

REASON FOR POLICY

This policy applies to all MCHA employees, including full-time, part-time, casual and contract staff who receive payroll through MCHA.

All employees receiving regular pay from MCHA are eligible to participate in the employee giving program.

PROCEDURES

Employees may choose to direct their donations to:

- General programs and services
- Specific MCHA funds (e.g., Social Inclusion Fund, Holiday Giving, Mental Health Gardening Club)
- A designated client initiative or area of need

The Payroll Deduction Authorization Form allows employees to select their preferred designation.

To initiate a payroll deduction:

1. Employees must complete and sign the Employee Giving Payroll Deduction Authorization Form.
2. The form must specify:
    - The amount to be deducted per pay period
    - The duration of the deduction (ongoing or fixed term)
    - Fund designation (if applicable)

Completed forms must be submitted to Kenda the Community Access Manager kriles@mcha.ns.ca for processing.

Changes and Cancellations

Employees may modify or cancel their payroll deduction at any time by submitting a written request to HR. Changes will take effect in the next pay cycle when administratively feasible.

Confidentiality

All donation records will be kept confidential and will only be accessed by authorized personnel for processing and reporting purposes.

Receipts and Acknowledgement

Charitable tax receipts will be issued annually in accordance with CRA regulations. MCHA may also recognize employee donors internally and externally, with the option for anonymity.

Policy Review History: Created March 2025

MCHA Donation Form

*For tax Receipt purposes, please ensure ALL fields are filled in.

An Individual___ A Business___ A Group ___ A Charity ___ Unknown ___

*First Name:_____ *Last Name:_____ Date:_____

Company/Group Name (if applicable):_____

*Address:_____ *City:_____

*Province:_____ *Postal Code:_____ Phone number:_____

*Email: _____

***Monetary Donation Information** One time donation ____ or Monthly Donation ____

$20 __ $50 __ $75__ $100 ___ $500 __ $1000 __ Other Amount: _____ If monthly donation indicate start date:_____

☐ Cheque(s) attached (Made payable to Metro Community Housing Association

☐ credit card ☐ Cash ☐ Canada Helps ☐ Etransfer ☐ United Way ☐ Direct Deposit ☐ Other _____

Type of Donation: General: __ Restricted: __ Other:__ If restricted, where to:_____

Staff Signature who accepted donation:_____ Date: _____

Management Signature: _____ Date: _____

In-Kind Donation Informaation New Items:__ Used Items: __ Has the Donor requested a tax receipt? Yes __ No __

Type of In-Kind Donation (clothing, food, gift card, service etc.)_____

Type of Donation: General: __ Restricted: __ If restricted, where to: _____

Original Receipts attached: ☐ Staff Signature: _____ Date: _____

Where is donation being stored/used:_____ Donation given to_____ for use

Management Signature: _____ Date: _____

Employee Accepting Donation Checklist

Ensure form filled in full ____

Form needs to be given to Development____

Allocation to _____

Note_____

_____

_____

_____

Development Dept Checklist

Photocopy Cheque:____

Process Credit Card:___

Allocation to _____

Enter into DSM:_____

Issue Tax Receipt:____

Thank you Card: _____

_____

Accounting Dept Checklist

Entered in Sage:_____

GL Account: _____

Deposit Funds:_____

Note

_____

_____

_____

_____

Donations through Payroll Deductions

For all employees of MCHA. Please send this form to kriles@mcha.ns.ca

A charitable tax receipt for the yearly amount you have contributed will be issued to you by the 15th of January each year.

Please Complete in full:

Name: _____Phone Number:_____

Personal Email:

_____

Home Address:

_____

City: _____Province: _____ Postal Code: _____

Yes, I would like to donate to Metro Community Housing Association through payroll deductions.

Payroll giving by each pay period deduction:

☐ $2.00 ☐ $5.00 ☐ $10.00 ☐ $20.00 ☐ Other _____

*If employee is on leave and has no earnings, deductions will stop. Deductions will not go into arrears.

I would like this donation to support:

_____

We will to the best of our efforts ensure the funds are allocated to where you would like them to be. In the event it is not possible we will reach out to you to discuss other options. If at anytime you would like to stop the deduction or decrease/increase the deduction reach out to kriles@mcha.ns.ca to discuss. Thank you!

Employee Signature: _____ Date: _____

Please send this form to **kriles**@mcha.ns.ca or bring it to Kenda at central when completed. Thank you!