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**PURPOSE:**

In exercising their respective Foundation duties, all members of the Foundation Board, staff and volunteers formally appointed to act in the name of the Foundation, shall act honestly, in good faith, and conduct all of their Foundation-related activities in an ethical and collegial manner.

**POLICY:**

The Foundation’s success is heavily dependent on its ability to inspire confidence and trust in the minds of the public. We have a core set of values that guide the way in which we conduct ourselves and hold each other accountable in consistently demonstrating behaviors that support the essence of our organization. These values help to provide common meaning and understanding around the way in which we must act as representatives of KidsAbility Foundation in our relationships with others who have a vested interest in our organization. This policy also speaks to several areas of our fundraising program and outlines the ways in which we seek to operate in the most ethical manner possible.

**OUR PRINCIPLES OF CONDUCT:**

We undertake to comply with applicable laws, regulations and organization policies and procedures. We carry out our duties and conduct our relationships with integrity, honesty and fairness, and avoid or disclose and resolve all conflicts of interest. We foster a work environment based on trust and respect for all that is collaborative and inclusive.

**Integrity**


We act consistently with our mission, are honest and transparent in what we do and say and accept responsibility for our individual and collective actions. To do this we:

- a) use good judgment in protecting our reputation;
- b) ensure transparent stewardship of our financial resources;
- c) deal fairly, truthfully and constructively in all transactions with staff, Board members, volunteers, supporters and partners.

**Respect**

We respect the rights, cultures, practices and beliefs of all individuals with whom we come in contact through our work by:

- a) providing the opportunities for individuals to work for and shape their development;
- b) delegating authority, mentoring staff and encouraging creativity;
- c) treating all human beings with respect, empathy and fairness;
- d) soliciting diverse opinions in the decision making process;

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- e) supporting and stimulating freedom of expression.

### **Leadership and Empowerment**

We value the opportunities to share in the success of KidsAbility Foundation by:

- a) communicating in a timely manner clear standards and procedures for all processes;
- b) leading by example and acting in ways that promote our values in all interactions;
- c) creating the conditions in our work, in our activities and in our organization for personal empowerment by respecting and encouraging each individual’s abilities and creativity;
- d) seeking to listen to new perspectives and information by treating each employee with dignity by recognizing them as an individual;
- e) clearly explaining an individual’s responsibilities and managing performance as it relates to conducting business and establishing collaborative relationships.

### **Teamwork and Collaboration**

We believe that teamwork provides us with the ability to achieve much more than we can achieve as individuals. We will create an environment to encourage individuals to work effectively in teams by:


- a) promoting teamwork;
- b) seeking participation at every level;
- c) acting in the best interest of the team and the organization as a whole;
- d) continuously seeking out and sharing best practices and opportunities.

### **ROLES AND RESPONSIBILITIES:**

#### **Financial Disclosure and Public Representations**

KidsAbility Foundation observes the following practices when responding to requests from donors and prospective donors for financial information:

- a) we act promptly to provide information requested in its most factual, accurate, and current form;
- b) we provide information that will add to the public's understanding of and confidence in our operations, methods, and the costs of fundraising by publishing an annual or impact report;
- c) our financial statements accurately present the financial activities and overall financial position of our organization and disclose, at a minimum, the information currently required by Imagine Canada Standards;
- d) our audited annual financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and with the guidelines adopted by the Canadian Institute of Chartered Accountants (CICA) which apply specifically to our type of charitable organization;

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- e) fundraising solicitations by or on behalf of KidsAbility Foundation are truthful, accurately describe our activities and the intended use of donated funds, and are carried out by volunteers or employees who identify themselves and disclose our name and the purpose for the request;
- f) we encourage donors to seek independent advice if the proposed gift is deemed significant, is a Planned Gift, or if we have reason to believe that the proposed gift might significantly affect the donor’s financial position;
- g) we treat donors with respect and make every effort to honour their requests to:
  - limit the frequency of solicitations;
  - not be solicited by telephone or other technology;
  - receive printed material about us;
  - discontinue solicitations where requested;
- h) we issue official income tax receipts for monetary gifts and for gifts-in-kind in accordance with CRA guidelines;
- i) we endeavour to make claims that can be upheld and we do not use marketing materials that could be considered misleading. In our communications, we treat with respect the children and families who are served by KidsAbility Centre for Child Development.

**Restricted and Designated Donations**


Our Foundation adheres to the following fundraising practices as they relate to restricted or designated donations:

- a) we have policies in place to assure that donors who restrict their donations, or designate them for a specific purpose, have confidence their contributions will be applied according to their specific directions and their wishes are respected by the Foundation;
- b) we honour all statements we make regarding the use of a contribution;
- c) for surplus funds realized over and above the requirements of a given campaign it is our practice to apply such funds to a project as closely related as possible to the original designation so as to respect the donors’ original intentions;
- d) our accounting system and fundraising software system track funds that are restricted or designated for a specific use;
- e) in the administration of designated gifts, we review agreements in place to ensure that we adhere to the donors’ intentions.

**Fundraising Costs**

Our Foundation observes the following practices when incurring administrative and fundraising costs:

- a) our Board of Directors is responsible for overseeing the way in which fundraising costs are incurred and reported;
- b) our Board of Directors establishes appropriate policies for the organization’s fundraising activities and the disclosure of fundraising expenses;


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- c) we strive to maintain our administrative and fundraising costs to the minimum necessary to meet our objectives and it is our intention to meet and to strive to exceed the standards established by Canada Revenue Agency for registered charities;
- d) the allocation of expenditures to administration, fundraising, and program services reflect our organization’s mission and actual activities and conform to GAAP and all other appropriate guidelines adopted by the Canadian Institute of Chartered Accountants that are applicable to our type of charitable organization.

**Collection, Maintenance, Use, and Confidentiality of Donor Records**

Our Foundation observes the following practices when collecting donor information, maintaining and using confidential donor records, and protecting donor anonymity:

- a) we guard against making unwarranted or intrusive inquiries into a donor’s or prospect’s gift history or personal life and gather only information that is relevant and necessary to our fundraising efforts;
- b) we make all reasonable efforts to ensure that the personal information we collect is complete and accurate;
- c) the personal information contained in the Foundation’s files or any other personal information concerning an actual or prospective donor obtained during the donor solicitation process is not to be publicly disclosed or employed beyond the reasons for which it is being used or obtained ;
- d) any donor records that are maintained by the Foundation shall be kept confidential to the greatest extent possible. Donors shall have the right to see their own donor record and to challenge its accuracy;
- e) we will preserve the anonymity of our donors at the donor’s request;
- f) we give special protection to all records pertaining to anonymous donors;
- g) we require a donor’s consent before confidential information is released to any outside party;
- h) we have established and follow reasonable time periods for the retention and the secure disposal of donor information;
- i) we have established special security safeguards to protect donor information and limit access to donor files;
- j) we recognize that our duty to ensure the confidentiality of donor records continues even after our relationship with a donor or prospect has ended;
- k) we obtain a donor’s oral consent regarding the proposed use of that donor’s personal information when information is collected by telecommunication;
- l) we provide donors with an opportunity to remain anonymous and to request that the donor’s name and/or the amount of the gift not be publicly released.

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### Supervision of Fundraisers

As a practice, it is only in extraordinary circumstances that we might use the services of external fundraisers: if, for example, we were to engage in a major capital campaign. Our organization observes the following practices when monitoring and supervising the activities of volunteers, employees, or paid solicitors (collectively referred to as “fundraisers”) who solicit or receive funds on our behalf:

- a) we take reasonable steps to ensure that every person participating in our fundraising program is aware of and complies with this policy;
- b) we inform our fundraisers about relevant provisions of municipal, provincial, and federal laws applicable to their fundraising activities and direct that our fundraising activities are carried out in accordance with the law;
- c) we take every reasonable step to ensure that our fundraisers adhere to the applicable professional codes of conduct, such as the Association of Fundraising Professionals’ *Code of Ethical Principles and Standards of Ethical Practice*;
- d) we recognize that donors and potential donors have a right to be informed of the exact nature of the employment or contractual relationship we have with our fundraisers and we respond promptly to all inquiries in this regard.

### Compensation of the Foundation’s Fundraising Staff

Our Foundation observes the following compensation practices:

- a) Fundraisers who are employed by the Foundation are compensated on the basis of their experience, expertise, and the time requirements of the position in light of the current employment market which will provide a guideline we will not exceed;
- b) Paid staff and/or consultants will be compensated by a salary, retainer, or fee and will not be paid finders’ fees, commissions, or other payments based either on the number of philanthropic contributions received or the value of funds raised;
- c) We undertake the institutional planning, board development, and volunteer recruitment necessary to make our fundraising program successful over time.

### Associated Foundation Policies:

The following policies and procedural documents provide additional detail on many of the items noted above:

- 4-10 Gift Acceptance Policy
- 5a-10 Conflict of Interest
- 5-40 Privacy and Anti-Spam Policy
- 5-60 Whistleblower Policy
- 5-90 Donor Complaints