



CONSOLIDATED FUNDRAISING POLICY

General Guidelines

- All fundraising activities by or on behalf of The Vitanova Foundation shall be informed by legal, ethical and moral considerations, with respect for donors' wishes being at all times paramount.
- All information (whether in printed, electronic, or other format) published in respect of a fundraising project or program intended to benefit Vitanova shall feature its name, address or other contact information.
- Any description of Vitanova's activities and achievements will be accurate and timely (e.g., noting that Vitanova has been providing addiction-related services to individuals, families and the community at large since 1987, such services including education, prevention, assessment, treatment, rehabilitation, shelter and aftercare, all at no charge; and that the proceeds of any fundraising are used to support program components not otherwise supported by Vitanova's funding agency).
- Being a registered Canadian charity (Canada Revenue Agency [CRA] Reg. No. 124239054 RR0001), will issue Official Income Tax Receipts for donations over twenty dollars (\$20.00) unless requested not to do so.
- Vitanova will, upon request, indicate whether the party seeking donations is a volunteer, employee or contracted third party and, if the fundraising activity is conducted in person, ensure the individual has clear authority to act for Vitanova, with signed authority to issue an interim receipt for the stated value of any in-kind donation, subject to CRA requirements.
- Vitanova will respect any donor or prospective donor requests regarding frequency of contact, preferred method, receipt of printed material, discontinuing contact, and anonymity.
- The Vitanova Foundation, as a registered charity, undertakes to adhere to the standards set out in the Imagine Canada Ethical Fundraising and Financial Accountability Code in its treatment of donors and the public, its fundraising practices and its financial transparency, and to be accountable through its Board of Directors for doing so, as set forth in detail below

Donor Policies and Public Representation

- Vitanova shall maintain its charitable status.
- Vitanova shall prepare and issue official income tax receipts for monetary gifts and for gifts-in-kind pursuant to any policy established and published on minimum amounts to be receipted and in compliance with all regulatory requirements.
- Vitanova shall acknowledge in writing contributions not entitled to be officially receipted, subject to any policy established and published on minimum amounts to be acknowledged.
- All fundraising solicitations by or on behalf of the charity shall disclose Vitanova's name and the purpose for which funds are requested. Printed and on-line solicitations (however transmitted) shall include its address or other contact information.
- Vitanova will demonstrate the utmost transparency and accountability through accurate and accessible disclosure of information in a readily accessible location on its website.
- Information that should be disclosed includes, but is not limited to the following:
 - Vitanova's most recent three years of annual reports and financial statements including notes as approved by the governing board;



- Vitanova's registration number (BN) as assigned by the Canada Revenue Agency (CRA);
- any information contained in the public portion of the charity's most recent Charity Information Return (form T3010) as submitted to CRA;
- a copy of the Charity's Investment Policy relating to its investable assets, if applicable;
- a list of the names of the members of the charity's governing board; and
- a copy of the Ethical Fundraising and Financial Accountability Code and/or this consolidated fundraising policy which shall be consistent with said code.
- Vitanova or those fundraising on its behalf shall disclose, upon request, whether an individual or entity soliciting contributions is a volunteer, an employee or a contracted third party.
- Vitanova shall not make claims that cannot be upheld or are misleading.
- Vitanova shall encourage donors to seek independent advice if the proposed gift is a Planned Gift and/or the charity has any reason to believe that the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
- Vitanova shall honour donors' requests to remain anonymous in respect to:
 - being publicly identified as a supporter of the organization; and/or
 - having the amount of their contribution publicly disclosed.
- The privacy of donors shall be respected. Any donor records that are maintained by the charity 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.
- If Vitanova exchanges, rents, or otherwise shares its fundraising lists with other organizations, a donor's request to be excluded from the list shall be honoured.
- Solicitations by or on behalf of Vitanova shall treat donors and prospective donors with respect. Every effort shall be made to honour their requests to:
 - limit the frequency of solicitations;
 - not be solicited by telephone or other technology;
 - receive printed material concerning the charity;
 - discontinue solicitations where it is indicated they are unwanted or a nuisance.
- Vitanova shall have appropriate fundraising policies in place, including but not limited to gift acceptance, treatment of restricted or designated gifts, naming, and endowment policies. The relevance and appropriateness of the charity's fundraising policies shall be reviewed regularly by the governing board, every three years at a minimum.
- Recognition mechanisms created due to a gift shall not be arbitrarily changed or withdrawn. Unless otherwise negotiated at the time of the gift or changed through a joint agreement between the charity and the donor or the donor's family or legal representative, the original form of the recognition mechanism will be maintained. If the mechanism cannot be physically retained, it will be changed to another consistent with the original agreement. If continuation of the recognition creates a reputational risk for the charity, it may be terminated or altered.
- Vitanova shall post its complaints process and related contact information in a readily accessible location on its website.
- Vitanova shall respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this policy.



Fundraising practices

- Vitanova's fundraising affairs shall be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law.
- Fundraising solicitations on behalf of Vitanova shall be truthful; and accurately describe the charity's activities and the intended use of donated funds.
- Vitanova shall not exploit its beneficiaries. It shall be sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.
- When Vitanova conducts online solicitations, its practices shall be consistent with or exceed the provisions of the Canadian Code of Practice for Consumer Protection in Electronic Commerce (downloadable at: [http://www.cmcweb.ca/epic/site/cmc-cmc.nsf/vwapj/EcommPrinciples2003_e.pdf/\\$FILE/EcommPrinciples2003_e.pdf](http://www.cmcweb.ca/epic/site/cmc-cmc.nsf/vwapj/EcommPrinciples2003_e.pdf/$FILE/EcommPrinciples2003_e.pdf))
- When Vitanova conducts face-to-face solicitations, including but not limited to door-to-door campaigns or street-side fundraising, its practices shall include measures to provide verification of the affiliation of the person representing the charity; and, secure and safeguard any confidential information, including credit card information, provided by donors.
- Volunteers, employees and third-party consultants/solicitors who solicit or receive funds on behalf of the charity shall:
 - adhere to the provisions of this Ethical Fundraising and Financial Accountability Code and/or this consolidated fundraising policy;
 - act with fairness, integrity, and in accordance with all applicable laws;
 - adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.;
 - cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that he does not wish to be solicited (to that end, signage reading "No Solicitors" shall be respected;
 - disclose immediately to the charity any actual or apparent conflict of interest or loyalty; and
 - not accept donations for purposes that are inconsistent with the charity's objects or mission.
- Vitanova shall provide, upon request, its best available information on the gross revenue, net proceeds and costs of any fundraising activity (including the fundraising costs categorized as education and/or public awareness) it undertakes.
- Vitanova shall not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
- A charity such as Vitanova that undertakes cause-related marketing in collaboration with a third party shall disclose how it benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is specified, the charity should disclose this.
- Vitanova shall not sell its donor lists. If applicable, any rental, exchange or other sharing of the charity's donor list shall exclude the names of donors who have so requested (as provided above). If a list of the charity's donors is exchanged, rented or otherwise shared with another organization, such sharing shall be for a specified period of time and a specified purpose and must be limited to what is allowed under Federal and/or Provincial privacy legislations.



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- Vitanova's governing board shall be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising and Financial Accountability Code and/or consolidated fundraising policy.

Financial Practice and Transparency

- Vitanova's financial affairs shall be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law.
- All donations shall be used to support Vitanova's objects, as registered with CRA.
- The cost-effectiveness of the Vitanova's fundraising programs shall be reviewed regularly by the governing board. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.
- Vitanova shall accurately disclose all costs associated with its fundraising activity.
- Vitanova shall make the following information publicly available (e.g., on its website, in its annual report, in its financial statements) within 6 months of its year end:
 - total fundraising revenues;
 - total fundraising expenses;
 - total expenditures on charitable activities/programming.
- Vitanova will have their financial statements audited by an independent licensed public accountant.
- If Vitanova's investable assets surpass \$1,000,000, an Investment Policy shall be established setting out asset allocation, procedures for investment decisions, and asset protection issues

Gift acceptance, restricted/designated gifts, naming and endowments

As a well-established agency enjoying strong support from the communities it serves, it is appropriate for Vitanova to have specific policies regarding the acceptance of gifts---whether unrestricted, restricted, or designated; the naming of spaces; and endowments. These policies, along with others dealing with fundraising in general (including in-house and third-party events), shall be reviewed every three years at a minimum to ensure their continuing relevance. To that end, the appointment of a working group of directors to review said policies shall be noted in the board's workplan, to occur every three years, at a minimum.

Gift acceptance

The following shall inform the process by which otherwise unrestricted gifts may be accepted.

- Such gifts shall be consistent with the organization's mission (e.g., monetary gifts from certain companies—a manufacturer of opioids is one example---would be inappropriate)
- Legal counsel shall be engaged to ensure that any written agreement facilitating the acceptance of a gift addresses all attendant risks (e.g., the donor attests to the provenance and/or ownership of a work of art).
- Gifts (e.g., art work) the market values of which often change must be accompanied by recent, independent, donor-supplied appraisals of their value by a certified art appraiser and consistent with Canada Revenue Agency rules.



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- Gifts to staff for personal use are only acceptable provided the gift is non-monetary and of nominal value. Gifts of genuine value shall be conveyed to the executive director for safekeeping and offered as prizes for auction or other appropriate use at the next scheduled in-house fundraising event.

Restricted or designated gifts

Before accepting a restricted or designated gift, the board, in consultation with senior management, shall consider whether or not:

- The gift is compatible with Vitanova's mission
- The restriction or designation of the gift compromises Vitanova's capacity to use it
- Administrative requirements will consume too many resources
- The terms of the restricted or designated gift have been reviewed by legal counsel and documented

Naming

Permitting the naming of some space, place, or program in honour of a donor is a highly-public action which demands a higher level of scrutiny. The legal, moral, or ethical record of the donor must be taken into consideration, but discreetly so; the size of the donation leading to the naming must be considered, along with the length of time the name shall be in place; the terms under which the naming may be revoked must also be documented. While the foregoing may appear too stringent, the risk to the organization is significant if such matters are not considered and decided by the board, in consultation with senior management, in advance.

Endowments

Defined as long-term gifts to a charity, normally to be held for at least ten years, either set aside for a particular purpose, such as a scholarship, or for the general charitable purposes of the charity. Some may be held in perpetuity, while others are to be held for a fixed number of years (e.g., a fund is established to award a scholarship to a program graduate who shows promise of a successful academic career. If the endowment is other than perpetual, the disposition of capital at the end of the term must be part of the original agreement).

Reserves

The Vitanova Foundation will only raise funds that are necessary to fulfill its mandates. Fundraising activities will not be undertaken simply because Vitanova has the opportunity to raise additional funds, but only after Vitanova has identified the need for such funds. Such use or need could include additional financial support for ongoing or planned charitable (and other acceptable) activities, as well as funds to be accumulated in specific project-related reserves.

Reserve Justification

Factors Vitanova shall take into when creating reserves:

- Annual expenditures
- Agency size
- Long-term plans
- Donor base



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- Projected revenue
- Current and projected economic conditions
- Anticipated changes to the environment in which we operate
- Contingencies
- Known risks being faced

Types of Reserves

Consistent with the objects of the corporation as detailed in its Letters Patent, and in order to ensure the long-term sustainability of the agency, Vitanova shall maintain a variety of reserves; namely

- (1) unrestricted capital reserves---to fund capital projects and/or purchases from time to time when such projects or purchases are not supported by government grants or other sources, such reserves to grow by the contribution of some or all of annual operating surpluses from donations and the proceeds of fundraising activities
- (2) unrestricted operational reserves, being the accumulated surplus of operational funds raised through non-restricted donations or fundraising initiatives over a given fiscal year that are not contributed to the unrestricted capital reserve
- (3) restricted capital reserves tied to specific capital projects (e.g., a chapel/ meditation space, a women's shelter), which reserves
 - shall be accumulated via donations directed or fundraising activities specifically tied to such capital projects; and
 - may, depending on the size of a donation, be accompanied by a gift agreement detailing the terms of the contribution, whether the terms may be amended, and how they are to be amended; and
 - provided such agreements are consistent with provincial policies regarding corporate reserves.
- (4) endowments for specified purposes, being restricted reserves for non-capital purposes, to be governed by the terms of an endowment agreement.

Reserve Surpluses

In the event that a public appeal for donations in support of a specific initiative (e.g., the purchase of an item for which a separate capital reserve has been created) is successful to the extent that more funds are collected than needed to fulfill the initiative, and to ensure that such funds are not stranded in a restricted reserve, prompting need for court-issued *cy-près** order, the following notice, or words to a similar effect, shall be included in any promotional materials (whether web-based, in social media, or print):

Thank you for your support for this initiative.

Any funds raised in excess of what is needed to meet our target shall be used to support other services to our clients, or transferred to other registered charities operating in Ontario, for the benefit of their clients.

Upon resolution of the board, surpluses in any unrestricted reserve may be donated to another charity in Ontario, with such donations shall be treated as an operational expenditure.

Reserves at Dissolution

In the event that the corporation is dissolved, and after the payment of all debts, its assets shall transferred to the United Way Greater Toronto, which shall provide public notice of the source of such funds and how they will be used.

*a legal order to amend a legal document to enforce it "as near as possible" to the original intent of the instrument, in situations where it becomes impossible, impracticable, or illegal to enforce it under its original terms



Interpretation Guide

An interpretation guide for Imagine Canada's Ethical Code can be accessed at the following website: http://www.imaginecanada.ca/sites/default/files/ec_handbook_2011_en.pdf

Third Party Fundraising

Definitions

A third-party event is a fundraising initiative designed and executed by an individual or organization not otherwise connected to The Vitanova Foundation (hereinafter 'Vitanova'), the net proceeds of which are donated to Vitanova. Third-party events impose no financial obligation upon Vitanova, and do not require a great deal of involvement by its staff. Such events include:

- *Affiliated Third Party Events* associating Vitanova with an existing activity, event or program, the proceeds of which, in whole or part, are to be donated to Vitanova;
- *Special Interest Third Party Events*, either one-time or recurring, held by an individual or organization, with the intention that all net proceeds be donated to Vitanova.

Rationale

While Vitanova is grateful for any financial assistance afforded by third parties, all such events must meet specific criteria prior to endorsement by Vitanova, to ensure adherence to federal and provincial statutes and regulations respecting not-for-profit and charitable organizations such as Vitanova.

Requirements

The following are the requirements in respect of third-party fundraising for Vitanova that must be agreed to by a third party (if an individual), or by an authorized representative of a third-party (if an organization) in advance of any approval being issued by Vitanova, such agreement to be effected by the completion and signature of the form below, and countersigned by an authorized representative of Vitanova.

Application

- Unless specifically waived by Vitanova, applications for proposed third-party events should be submitted to Vitanova no later than ninety (90) days prior to the anticipated date of the event.
- The application should take the form of a written plan for the proposed event, indicating the major steps to be taken in its execution, up to and including the expected date of transfer of any proceeds to Vitanova.

Promotion

- The event will neither be promoted nor conducted in a manner that suggests Vitanova or its Board of Directors or individual directors or staff endorse any product, company, organization, individual, or service.
- Vitanova reserves the right to decline without cause any offer of third-party support.
- The logo of Vitanova may be used in conjunction with a third-party event, provided such use adheres to graphic standards and the logo (including the word 'VITANOVA') is not altered in any way.
- The third-party will supply to Vitanova for its review and approval prior to publication all



promotional materials, including but not limited to advertising, flyers, letters, and press releases.

- Promotional materials, including advertising space, cannot be purchased using Vitanova funds.
- Vitanova reserves the right to participate in multiple third-party events at one time.
- The Vitanova Foundation reserves the right to decline endorsement of a proposed *affiliated third-party event*, if the prior mutual agreement of all benefiting parties is not confirmed by the third-party.
- It is the responsibility of the third party to obtain any permit or license as may be required by the Province of Ontario, the City of Vaughan, or any other government authority in respect of the event.

Excluded Parties

Applicants must agree *not* to solicit individuals or organizations which already support Vitanova directly or indirectly via other third-party events. These individuals and organizations are noted in the section below entitled “Exclusion List”.

Liability

- Vitanova is neither legally nor financially liable for any third-party event.
- Vitanova’s insurer does not permit the extension of its policy coverage to third-party events.
- Organizers of such events are strongly advised to obtain comprehensive public liability insurance in the amount of \$2,000,000, and may name Vitanova as a co-insured on such insurance policy.

Net Proceeds

- All net proceeds must be remitted to Vitanova within thirty (30) days of the event.
- Promotional material shall clearly state the percentage of net proceeds that will be remitted to Vitanova, and any other benefiting organization(s), if an affiliated event.

Records

Vitanova shall receive within thirty (30) days of the event:

- A *certified list* [i.e., one specifically stating that the list is of those entitled to an official receipt reflecting the net amount of their donation (exclusive of any benefit received) and signed by the applicant]
- Photocopies of all cheques, money orders, credit card forms, and receipts (for any cash received) in respect of the event; and
- A list of all tangible non-cash contributions (including accurate estimates of the retail value thereof)
- Samples of any promotional materials not previously submitted.

Receipts

Vitanova adheres strictly to Canada Revenue Agency regulations with respect to the issuance of tax receipts for charitable donations. No exceptions shall be requested or allowed. Donations in kind (e.g., auction items, printing services) may be eligible for tax receipts, subject to Canada Revenue Agency regulations respecting authentication of value.

Exclusion List (completed by Vitanova)

The applicant agrees not to solicit for purposes of any third-party initiative undertaken on behalf



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of Vitanova any of the following individuals or organizations which already support Vitanova either directly or indirectly: _____

I have read the foregoing requirements and agree to be bound by them:

Name: [Print] _____ Date _____

Signature _____ Organization _____

Address _____ City _____ Postal code _____

Telephone (____) _____ E-mail _____ @ _____

On behalf of Vitanova:

Name [print] _____ Date _____

Signature _____

Once executed on behalf of both parties, the applicant will receive a copy.

In-House Fundraising Initiatives

Background: Individuals well-known to Vitanova (e.g., current or former board members, long-term volunteers who have assisted in the organizing of the agency's "signature events" such as its annual gala dinner, summer festival) who wish to organize and conduct a fundraising event on their own but on behalf of Vitanova, may do so, provided the plans for the event are clearly stated [see form below] and any demands on the staff of the agency are understood in advance and approved by the Executive Director.

Definition: An In-House Fundraising Initiative (IFI, or 'eye-fie') is any event, arrangement, or practice planned, designed, or instituted by The Vitanova Foundation on its own behalf to generate additional funds. Net proceeds may be added to the general revenue or a designated reserve, based on consultation with the executive director.

Eligibility: IFIs may only be organized by members of the board of directors, staff, or volunteers of long standing. Individuals, including recent volunteers, who wish to conduct a fresh fundraising effort should be directed to Vitanova's policy on third-party fundraising.

Notice: Thirty (30) days notice is required to be given to the executive director prior to the formal launch of any IFI.

Rationale: As IFIs involve the engagement of the public to one degree or another, they have the potential to put Vitanova at risk in any number of ways, especially since Vitanova, as a



charitable and not-for-profit corporation, is bound by statutes and regulations which, if breached, may have serious consequences for Vitanova.

Planning an IFI: Anyone proposing to conduct an IFI should complete in full a written “IFI PLANNER” (see below) so that staff with responsibilities touching upon fundraising (e.g., management, accounting, public relations, etc.) can gauge the extent of support that the initiative may require. Added support from staff may otherwise be delayed or reduced. Once the attached planner is completed, fill in the information requested below, sign where indicated, and submit it to the executive director before the start of the initiative.

Further Requirements: In respect of this particular initiative, the following is required as well:

I have read the guidelines and understand their importance vis-à-vis Vitanova:

Name:[Print]_____ Date_____ Signature_____

Address_____ City_____ Postal code_____

Telephone(____)_____ E-mail_____@_____

On behalf of Vitanova:

Name[print]_____ Date_____

Signature_____ Title_____

THE VITANOVA FOUNDATION: IN-HOUSE FUNDRAISING INITIATIVE (IFI) PLANNER			
Reserve the last column for the final amounts of what was projected in the third column			
Title	Every IFI needs a name. What will this IFI be known as?		
Timing	When will the initiative be formally launched? Formally completed?		
Goal(s)	What added net funding is the IFI expected to raise? Are the funds targeted to a specific area?		Amount of net added funds generated
Personnel	Which director(s), staff, or long-term volunteer(s) are involved in this initiative?		
Promotion	How will the IFI be promoted and at what cost, if any? Note: all promotional items (printed or virtual) must be pre-approved by senior staff and covered by gross proceeds		Final promotional costs



	of the initiative		
Venue	At what location(s) will the activity occur? At what cost? Note: make sure to determine if any permits or licenses are required from any authority.		Final venue-related costs
Materials	What are the costs to Vitanova of any materials or supplies needed for the IFI?		Final cost of materials
Other	What other expenses are expected, and to what extent?		Final other expenses
Liability	Have you confirmed with appropriate staff that our liability insurance covers this IFI?		
Records	What documents will constitute the 'paper trail' for this IFI (e.g., expense receipts, cheques, credit card forms, etc.)?		
Donations in kind	What in-kind donations are expected? How will their value be determined to CRA satisfaction?		Final confirmed value of in-kind donations
Donations in cash	Will your CERTIFIED LIST OF DONORS (see below) indicate the net cash donation of each?		
Receipts	Are receipts expected for any net donation? In your view, what percent of gross revenue will constitute the net proceeds?		Final net revenue as a percent of gross revenue
Growth in Donors	What percentage of donors do you expect will be new to Vitanova?		Final percentage of new donors
Thank you	Other than the donors, should any other person(s) receive a "thank you" of some kind? What persons? What kind?		

A **CERTIFIED LIST OF DONORS**, prepared and signed by the principal planner of the initiative, is required if receipts are to be issued. Note that such receipts must reflect the true value of any donation. For instance, if a person purchases a ticket to an event that costs \$100, and does not attend, he/she is entitled to a receipt in the full amount. If he/she does attend and consumes food and drink, the receipt issued must reflect the cost of the ticket less the pro-rata value of the benefits offered to attendees, determined by dividing the cost of benefits (the food and drink) by the number of people who bought tickets **AND** came to the event.

Certification of such information is needed to protect Vitanova from liability if the value of the receipt issued is incorrect for any reason. Certification consists of a statement attached to the list of donors indicating: **"As the principal planner of this event and being the person with full knowledge of these matters, I**



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hereby certify which donors attended the event and the value of the direct benefits received by them, and which donors did not attend the event.”

Planner's name [print]: _____ Signature _____

Date _____