



helping children thrive

901-2 Lansing Square, Toronto, ON M2J 4P8 | Tel: 1-800-387-1221 | 416-757-1220
 canadianfeedthechildren.ca | contact@canadianfeedthechildren.ca | Charitable Registration #11883 0983 RR0001

Policy Title	Fundraising Policy
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Related Existing Policies, Procedures	

Purpose

The purpose of the fundraising Policy is to ensure that CFTC employees, Board Directors, contractors, consultants, agents, volunteers, donors, partners and others engaged in raising funds for CFTC (hereinafter referred to as “Stakeholders”) are compliant with the policies that govern raising private donations revenues at CFTC.

Scope

All CFTC Stakeholders.

Periodic Review and Amendments

This policy is reviewed every three years by CFTC Management, FAC and Board unless otherwise required.

Mission

At Canadian Feed The Children (CFTC), we dedicate ourselves to our mission to unlock children’s potential through community-led action in Canada and around the world. Working through local partners in five countries (Bolivia, Ethiopia, Ghana, Uganda and in Indigenous communities in Canada), we believe in the vision of a world where children thrive free from poverty. We support sustainable, long-term approaches to make that vision a reality and work to raise public awareness and engagement on issues related to child poverty. CFTC is a registered charitable organization (Registration number 118830983 RR0001) with the Canada Revenue Agency (“CRA”).

This policy contains four sections.

Section 1 – Gift Acceptance Policy	page 2
Section 2 – Gift Administration Policy	page 11
Section 3 - Donor Relations Policy	page 13
Section 4 – Branding & Brand Affiliation Policy	page 15

The detailed contents list given at the top of each section.

Section 1 – Gift Acceptance Policy

1.1	Objectives
1.2	Accepting or Declining Gifts
1.3	Governing Laws
1.4	Responsibility to Donors
1.5	Gift Acceptance Committee
1.6	Accepting Donations
1.7	Unrestricted Gifts
1.8	Restricted Gifts
1.9	Endowment Funds
1.10	Responsibility for Donations
1.11	The Administration of Donations
1.12	Donor Recognition
1.13	Treatment of Donations
1.14	Investments
1.15	Donation Refunds
1.16	Changes to the Policy

1.1 Objectives

The guidelines outlined in this document are intended to ensure:

- clear and informed decision-making in the process of accepting gifts;
- meeting of all federal and/or provincial laws, regulations and requirements;
- consistency with voluntary standards accepted by CFTC;
- application of efficient administrative, legal and accounting standards;
- accurate reporting on gifts made to CFTC; and
- consistent, equitable and ethical relationships with donors and sponsors.

This policy governs the acceptance and administration of all types of gifts from individuals and/or other entities. **The goal is to encourage the funding to CFTC without encumbering it with gifts which may ultimately generate more cost than benefit, or which are restricted in a manner that is not in keeping with the charitable purposes, goals or best interests of CFTC.**

1.2 Accepting or Declining Gifts

CFTC may accept or decline any gift. Some reasons for declining a gift would be that it:

- has benefits that are directed to a specific individual or individuals;
- is outside the legal purposes or mission of the organization;
- is too narrowly restricted to be effectively used;
- unduly tries to influence the services of the organization;
- has an attached or potential liability that could create an undesired financial or administrative burden;
- could compromise the reputation of CFTC;
- requires an official donation receipt and it will be difficult to ascertain the value of the gift;
- may jeopardize the charitable status of CFTC;
- is from an individual or organization whose philosophy and values are inconsistent with the overall philosophy and values of CFTC;
- is perceived to come from illegal or unethical activities;

- is determined to be something other than a charitable gift; or
- in any way violates federal and/or provincial laws or regulations, or standards agreed to by CFTC.

The Gift Acceptance Committee will not accept gift from companies whose primary activity is:

- growing and/or manufacturing tobacco, alcohol or cannabis;
- armaments manufacturing or export;
- whose activities involve and we will do reasonable efforts to ensure donors are not involved in:
 - child exploitation;
 - gross abuses or persistent neglect of human rights and discriminatory practices based on the - Canadian Human Rights Code;
 - denial and/or restricting Indigenous Rights
 - denial of sexual and gender-based violence
 - Human trafficking
 - Modern-day slavery
 -
 - illegal and/or corrupt activities

Acceptance of gifts by CFTC in a manner that is in any way inconsistent with this policy must be discussed and approved by the Gift Acceptance Committee and be approved in writing by the President & CEO who shall report such exceptions to the chair of the Board of Directors. The chair of the Board of Directors may decide to bring the controversial relationship or gift to the Board of Directors for their recommendation. The Gift Acceptance Committee will meet annually or as needed to review all leadership gifts \$25000 and above to ensure policy adherence.

1.3 Governing Laws

This policy is designed to comply with existing laws and regulations governing charitable giving in Canada. In cases of inconsistency, federal and provincial laws as well as CRA guidance on charitable giving will supersede this policy.

1.4 Responsibility to Donors

All those raising funds on behalf of the organization must adhere to the following principles in their relationship with donors:

a) Ethical Standards

CFTC has an ethical responsibility to every donor. All staff, volunteers and professional representatives acting on behalf of CFTC will conduct themselves in accordance with accepted professional standards of accuracy, good faith and integrity. The professional standards and code of behaviours set out by the Association of Fundraising Professionals (AFP), the Canadian Association of Gift Planners (CAGP), Imagine Canada, and Cooperation Canada will serve as the ethical guidelines when raising funds for CFTC.

b) Confidentiality

All donor information is to be dealt with confidentially and solely by authorized personnel of CFTC. Those acting on behalf of the organization must exercise discretion and rigor in dealing with donations and donor information. When possible, CFTC shall respect the wishes of donors wishing to support CFTC anonymously and will take reasonable steps to safeguard the identity of such donors.

c) Conflict of Interest and Undue Pressure

No CFTC staff, volunteer or representative will participate in the final preparation and/or execution of a donor's last will and testament, nor will they act as witnesses to any such wills.

It is unacceptable for any staff member, volunteer or other persons representing CFTC to use undue persuasion or pressure in securing any gift.

d) Professional Advisors

Prospective donors will be advised to consult their own professional advisor concerning their intention to donate, particularly with respect to any questions related to the acceptance or non-acceptance of a donation or, in the specific case of a planned gift, in order to ensure that they receive the best independent advice available.

CFTC's management is encouraged to use the services of professional advisors, such as lawyers, accountants, insurance advisors and others, where it deems it to be appropriate. It is particularly important when gifts are unusual, complicated and contentious, or involve potential liability or a potential conflict of interest. It is important to separate the role of board member and other advisors. Board members should not be providing legal advice to CFTC in either a paid or unpaid capacity. The board of directors has a fiduciary duty to protect the assets of CFTC and obtaining appropriate advice is imperative.

1.5 Gift Acceptance Committee

a) Composition

The Gift Acceptance Committee is composed of the President & CEO; Vice President Philanthropy; Vice President, Programs; and Vice President, Finance or their designates.

b) Responsibilities

The responsibilities of the Gift Acceptance Committee include the following:

- become familiar with various types of gifts;
- develop policies and guidelines regarding the acceptance and administration of gifts, which are provided to the Board of Directors for approval;
- determine the types of gifts to be accepted by CFTC;
- make case-by-case decisions regarding soliciting or accepting gifts as situations are brought forward;
- recruit individuals who can act as a resource in the review of certain types of gifts as needed.

The Gift Acceptance Committee renders the final decision on all specific donations referred to it for approval.

1.6 Unrestricted Gifts

Unrestricted gifts are gifts for which the donor has made no designation, nor restriction on the use of their donation for a particular purpose, project or timeline.

It is the goal of CFTC to encourage unrestricted gifts, where possible, as these provide the greatest flexibility and allow the organization to use these funds where they are needed most, today and in the future. Unrestricted donations will be used in a way that best contributes to the furtherance of CFTC's charitable purposes and mission.

1.7 Restricted or Designated Gifts

Restricted gifts are donations that can be used only for a specific purpose. These are donations for which the donor has given specific directions on how or when the gift is to be used or given the gift on the basis of a

condition as solicited by CFTC. Designated gifts are donations for which the donor has given directions that the gift be used for a certain geographic or thematic area, but there is flexibility of how or when the gift is used in the geographic or thematic area.

Restricted gifts are inevitable in some cases and, when donated, must be used exclusively for the purposes and in the manner for which they were given. The restriction must be compatible with CFTC's charitable purposes and mission. Separately designated funds that are not endowed will be used for the designated purposes until expended.

All restricted donation agreements must include an amendment or variation clause, so that in the event that CFTC is unable to use the donation for the specific cause identified, it is able to redirect the contribution to a program or cause that is most similar to that restricted gift, while making every effort to ensure that the donor's philanthropic objectives are achieved. The following is a sample variation clause:

"If, in the opinion of CFTC, it should no longer be practical or possible to use this gift for the specified purpose (for example, if the program to which it relates is restructured or discontinued), CFTC will redirect the gift to a new purpose that is, in their opinion, consistent with the original spirit and intent of the donor, in consultation with the donor (or the donor's agents) where possible. The support provided by the redirected gift will continue to be identified with the donor."

Restricted gifts must be reviewed and approved in advance by the Vice Presidents of Finance and Philanthropy, or their designates of CFTC and a Leadership Transmittal Form must accompany all charitable contributions where the donor has imposed restrictions/given specific directions with a gift.

1.8 Endowment Funds

An endowment is a long-term fund. A perpetual endowment fund is a fund in which the capital is preserved and annual expenditures are restricted to all or a portion of the income and capital appreciation from the investment. An endowment fund can be unrestricted or restricted as to its use.

CFTC does not accept perpetual endowment funds as they are not in the best interests of CFTC's goal of having flexible resources for the mission of CFTC. CFTC is prepared to accept an endowment or long-term fund where CFTC will receive each year at least 10% or greater of the funds (whether through income or encroachment on capital). An endowment fund will only be created if it has a minimum balance to start of - \$50,000.

In general the endowment funds will be unrestricted for the use of CFTC's greatest needs. The creation of a restricted endowment fund (for example to assist CFTC with technology, education, staff training, etc.) must be approved by the Vice Presidents of Finance and -Philanthropy, who, if they feel is necessary, can defer the question to the Gift Acceptance Committee.

All endowment funds shall be established pursuant to a Gift Agreement which is subject to this Gift Acceptance Policy.

Income is distributed in accordance with CFTC's investment policy and annual budget as approved by the Board as they may be amended from time to time. Investment objectives of CFTC's endowment may include obtaining a total return (yield plus capital appreciation) necessary to provide a dependable and optimal source of income for endowment beneficiaries, and preserving (in real dollar terms) the capital of the investment pool. A gift may establish a new endowment fund or augment an existing one.

1.9 Responsibility for Donations

In the circumstance of a negotiation to accept a donation, Development staff must consult the Gift Acceptance Committee of CFTC when the following types of situations occur, namely where the gift:

- might expose CFTC to an uncertain liability;
- may be precedent-setting or involve sensitive issues;
- may be perceived to come from illegal or unethical activities;
- may involve a proposal to name a program after the donor;
- might present questions as to whether it is within the role and scope of CFTC;
- is from an individual or organization whose philosophy and values could be considered inconsistent with the overall philosophy and values of CFTC.

The President & CEO is responsible for documenting their approval, and informing the chair of the Board of Directors about any donor relationships or gifts that may be controversial in nature, and which are recommended for due diligence prior to formal acceptance. The chair of the Board of Directors may decide to bring the controversial relationship or gift to the Board of Directors for their recommendation.

1.10 The Administration of Donations

All permissible donations directed to CFTC must be acknowledged and registered by the organization. CFTC will in turn issue an official donation receipt where appropriate. Of course, a donor can indicate that they do not require an official donation receipt. CFTC must receive and deposit the donor's donation in order to issue an official donation receipt. Official donation receipts are issued for the calendar year in which the donation is received. In addition, official donation receipts can only be issued in the name of the person or entity making the donation unless there is a certification that someone else is the actual donor.

The official donation receipt (or business receipt or official acknowledgement) and accompanying letter of acknowledgment represent the organization's initial recognition of a donation. In some cases, the letter of acknowledgment may be sent immediately and the official donation receipt sent later. In addition, CFTC may communicate its appreciation to donors for various types of donations in accordance with its stewardship program.

1.11 Donor Recognition

CFTC may establish criteria for the recognition and stewardship of a donor. Honours or benefits may be based on various giving levels achieved by a donor and/or the type of gift. These honours or benefits may include the listing of the donor's name in the Annual Report, the opportunity to receive invitations to donor events, etc.

CFTC staff shall make no commitments to a donor concerning the naming of a program without the approval of the Gift Acceptance Committee. CFTC will accept donations to create a named fund. The minimum level for a named fund is \$25,000. All recognition as discussed above shall be provided for in a written Gift Agreement.

1.12 Treatment of Donations

a) Cash Donations

Donations in the form of cash (which includes donations made by cheque, electronic transfer, credit card, and/or other financial transfer mechanisms recognized by CFTC) are acceptable. Donations must be channelled to CFTC's Finance Department to be processed and recorded. Where there are multiple cash donations by one individual or entity during the year, one official consolidated donation receipt may be issued recognizing all such cash donations during the calendar year.

b) Gifts of Publicly Traded Securities

The securities of publicly traded companies that are acceptable to CFTC are those that are registered for trade at a securities exchange in Canada or the U.S. These also include mutual funds.

It is CFTC's general policy to dispose of all gifts of security as expeditiously as possible. Thus, CFTC will attempt to sell, as soon as reasonably practical, all gifts of securities at a reasonable price, consistent with market conditions and otherwise in accordance with this policy. However, CFTC reserves the right, to retain securities from time to time.

For publicly traded securities, the fair market value will be determined by reference to the closing market price on the day that the publicly traded securities are received in CFTC's brokerage account without any restrictions or impediment to their sale.

Stewardship will be based on the receipted value of the gift.

In some cases a stock, sector, or market is said to be thinly traded if transactions occur only infrequently, and there are a limited number of interested buyers and sellers. Prices of thinly traded public securities tend to be more volatile than those traded more actively because just a few trades can affect the market price substantially. It can also be difficult to sell shares of thinly traded securities, especially in a downturn, if there is no ready buyer. Shares of small and micro-cap companies are more likely to be thinly traded than those of mid- or large-cap stocks.

With thinly traded stock, the determination of its fair market value will be more difficult. In general, CFTC will provide an official donation receipt for the closing price on the day that the stock is received in CFTC's brokerage account.

c) Gifts-in-Kind

In-kind donations, such as jewellery, artwork or other valuable personal property, may be acceptable as a gift but because of the difficulty of valuation, CFTC will generally not provide an official donation receipt. In-kind donations shall not be accepted unless the donation is of use to CFTC or can be disposed of with significant benefit to CFTC.

i) CFTC's VP Finance may approve the issuance of donation receipts for in-kind donations in exceptional cases. Receipts will be issued according to the fair market value of the donation established at the date that it was received. Determining the fair market value of in-kind donations can be a complex undertaking and will require a written opinion of legal, financial and other advisors as outlined below in section (c).

ii) Official donation receipts will not be issued to a business for a gift that has come from its own inventory. CFTC will provide businesses and organizations with a thank you letter and acknowledgment receipt for business purposes.

iii) CFTC is not responsible for loss, theft, or damage to an in-kind contribution retained at, or outside of, its offices.

Assessment of the real value of an in-kind donation

To provide the donor with an official donation receipt, in-kind donations that appear to be valued at greater than \$1,000 (such as gifts of artwork, jewelry or items of a unique nature) must have an independent appraised value by a reputable expert. Except in agreed-upon circumstances, the in-kind donor is responsible for the professional appraisal fees required to determine the fair market value of the gift. (Fair market value does not include amounts payable to others, such as commissions to sales agents or sales taxes such as HST.) CFTC reserves the right to issue an official donation receipt in the amount of the assessed value of the in-kind donation as determined by a recognized expert in the field chosen by the organization.

d) Real Estate Donations

Gifts of real estate may be made in various ways including outright gifts, residual interest in the property, or to fund a charitable remainder trust. The following are some general guidelines for gifts of real estate:

- CFTC shall secure a qualified appraisal of the property from a reputable valuator;
- CFTC will determine that the donor has clear title to the property;
- CFTC will review other factors (including zoning restrictions, environmental liability, marketability, current use and potential future uses, cash flow, ongoing maintenance costs) to ascertain that acceptance of the gift is in the best interest of CFTC .

CFTC may also require an environmental assessment, and will accept a gift of the property only if remedies are taken which assure CFTC assumes no liability whatsoever.

A gift receipt will be issued for the appraised value (or the present value of the residual interest which is usually computed from the appraised value and actuarial tables).

e) Bequests

Gifts through wills (bequests) shall be actively encouraged by CFTC. Every request from the public for bequest wording should be immediately referred to the VP Philanthropy of CFTC. CFTC can provide sample bequest language. No information on CFTC's legal name or bequest clauses should be provided over the phone as this can lead to errors. At all times donors should be encouraged to use an independent legal advisor to professionally prepare a will.

Attempts should be made to discover bequest expectancies wherever possible in order to ensure accuracy and suitability and for long-term planning purposes. This is a highly sensitive subject with most donors so due care must be taken. If a donor is willing to share this information, then obtaining a copy of the page(s) that include the bequest provision in the donor's will is the preferable form.

Generally, CFTC will not serve as an executor or trustee of an estate or trust arrangement.

Where possible, intended bequests of property other than cash or marketable securities should be brought to the attention of the Gift Acceptance Committee and every attempt should be made to encourage the donor involved to conform his or her plans to CFTC's policy dealing with gifts-in-kind.

f) RRSPs/RRIFs

Donors may designate CFTC as a beneficiary of an RRSP or RRIF. While CFTC can be designated as the beneficiary of any such plan, it does not assume any responsibility for the plans themselves.

g) Privately-held Shares

Privately-held shares may only be accepted after approval by at least two members of the Gift Acceptance Committee and provided CFTC assumes no liability in receiving such gifts. Such securities may be subsequently disposed of only with the approval of the Gift Acceptance Committee. Accepting and disposing of privately-held shares are complicated transactions for which legal and accounting advice should be obtained. In accepting such donations, CFTC does not assume any responsibility or liability for the enterprises involved.

The fair market value is determined by an independent appraisal at the date upon which the donation was accepted. Normally, the costs of an assessment fall to the donor; however in certain circumstances CFTC may assume these costs.

h) Gifts of Life Insurance Policy and /or the Products of Life Insurance Policy

CFTC encourages donors to name CFTC to receive all or a portion of the benefits of life insurance policies that they have purchased on their lives. Such gifts can be made in four different ways:

i) The transfer of ownership of a paid-up life insurance policy

In this case, CFTC will issue an official donation receipt for the current financial year for the fair market value of the policy. The donor must identify the organization as the owner and irrevocable beneficiary of the policy involved.

ii) The transfer of ownership of an existing policy on which premiums are still owed

Once the donor has transferred ownership irrevocably to CFTC and CFTC is the beneficiary of the policy, CFTC will issue an official donation receipt for the fair market value of the policy. An official donation receipt will also be issued for the subsequent premium payments.

iii) The gift of a new life insurance policy

Once the donor has identified CFTC as the owner of the new life insurance policy, he or she is entitled to an official donation receipt for premiums paid to the insurance company or for any contributions made to the organization to cover the premiums.

iv) Naming CFTC as primary/partial beneficiary of a policy

By naming CFTC the primary/partial beneficiary of an insurance policy, the estate will receive an official donation receipt equivalent to the value of the policy upon the death of the policyholder.

No insurance products may be endorsed for use in funding gifts to CFTC without approval by the CEO of CFTC.

CFTC is not able to issue an official donation receipt for any premiums paid on a policy where it is a beneficiary but does not irrevocably own the policy.

Subject to Gift Acceptance Committee's approval if the original donor is no longer willing or able to make the required premium payments, CFTC may continue the premium payments or take other action, such as redeem the policy for its cash surrender value, as deemed prudent in each particular case.

i) The Gift of Residual Interest or a Charitable Remainder Trust

The gift of residual interest reflects an arrangement (usually in the form of a trust) under which property is deeded to CFTC but the donor retains use of the property for his or her lifetime or a term of years. For example, a donor may give a residual interest gift in a residence and continue living there, or a residual interest gift in a work of art and retain possession of the work of art.

The donor is given an official donation receipt for the projected actuarial value determined on the basis of CRA regulations or guidelines for such donations. An official donation receipt is issued at the point that the trust is created.

The gift of residual revenue or interest, and qualified trusts, must be managed by an outside administrator, and generally can impose no obligation or administrative responsibility with respect to the principal of any such gift on CFTC.

The donor and CFTC define the specificities of any such donation in an agreement. Having transferred the title of the property to CFTC, the donor remains responsible for taxes, insurance, public services and maintenance costs in respect of the transferred property. CFTC can assume responsibility for any part of the aforesaid expenses, but reserves the right to inspect any property from time to time to ensure that its interests are being adequately protected.

CFTC's legal advisor must participate in an examination of the terms of the will or trust and in the administration of the bequest or trust as it relates to the gifted residual interest.

1.13 Investments

CFTC's investments are invested in accordance with CFTC's Investment Policy established by the Finance and Audit Committee and reviewed/approved annually by the Board of Directors.

1.14 Donation Refunds

Donations are non-refundable.

Should an error be made in the amount of any donation, the donor has 10 business days in which to notify CFTC of the error. All requests for refunds must be made in writing by email to contact@canadianfeedthechildren.ca. The request should have the details of the initial donation including the date, amount, name of the donor, and the nature of the error.

Under exceptional circumstances CRA suggests that a charity may, in order to retain the goodwill of the donor, offer to transfer the gift to another qualified donee instead of returning it. These exceptional circumstances will be reviewed by at least two members of the Gift Acceptance Committee before a decision is made.

1.15 Changes to the Policy

This policy will be periodically reviewed by the Board of Directors, the Gift Acceptance Committee, and such other concerned staff members or volunteers who work in collaboration with one another as may be required. All changes to this policy must obtain final approval from the Board of Directors of CFTC.

Section 2 - Gift Administration Policy

2.1	Privacy and Protection of Information
2.2	Behaviour of Fundraisers
2.3	Payment of Fundraisers
2.4	Tax Receipts

2.1 Privacy and Protection of Information

Personal information is any information that can be used to distinguish, identify, or contact a specific individual. The information can include an individual’s opinions or beliefs, as well as any facts about or related to the individual.

- Personal information gathered by CFTC will be kept in confidence.
- CFTC personnel are only authorized to access personal information based on their need to deal with the information for the reason(s) for which it was obtained.
- Information will not be disclosed or shared more widely than is necessary to achieve the purpose for which the information was gathered.
- Disclosure of personal information will only take place in accordance with the regulations outlined in CFTC’s Privacy Policy.

For a full explanation of CFTC’s privacy policy, please refer to CFTC’s Privacy Policy document.

2.2 Behaviour of Fundraisers

CFTC shall provide appropriate training and supervision of the people soliciting funds on its behalf, whether employees or third party representatives, including training to attempt to avoid use of techniques that are coercive, intimidating or intended to harass potential donors. All donors and prospective donors will be treated in a professional and respectful manner and all questions or complaints about any matter will be responded to in a truthful, forthright and timely manner.

Donors are encouraged to seek independent advice if CFTC has any reason to believe that a proposed gift might significantly affect the donor’s financial position or taxable income. Please see the Donor Bill of Rights.

2.3 Payment of Fundraisers

Staff, Board members and consultants who enter into contracts on behalf of CFTC must:

- Have no vested interest in a contract with a service provider that could result in personal gain;
- Disclose immediately to the CEO, or/and the Vice President, Philanthropy any actual or apparent conflict of interest;
- Not enter into contracts with service providers for the payment of fundraisers based on amount or number of donations or through commission-based remuneration;
- Not enter into service contracts or fundraising arrangements on behalf of CFTC that are illegal or contrary to public policy;
- Not pay more than fair market value for service providers, not pay finder’s fees or percentage-based compensation

2.4 Tax Receipts

No Obligation on CFTC to Issue Receipts

Registered charities are not obligated to issue tax receipts. It is important that CFTC prepares and issues Official Income Tax receipts for monetary gifts and gifts-in-kind in compliance with all regulatory requirements. All mandatory information required by the *Income Tax Act (Canada)* will be included on official tax receipts issued by CFTC. Only donations that qualify as being a “gift” under the *Income Tax Act (Canada)*, can be issued an official donation receipt. Only those persons authorized by a Board resolution of CFTC to sign official donation receipts may sign official donation receipts. Receipts will be issued in sequential numbers.

If, at an event, CFTC will be providing an advantage to the guests (such as a meal), CFTC may wish to include a statement in any advertising for the event advising donors that they will not be receiving a receipt for the full amount that they are giving to the charity but for the “eligible amount” which involves subtracting the advantage received by the donor.

If funds are received from a donor or corporation without issuing a receipt, these funds cannot be spent outside the normal rules that apply to registered charities. Whether receipted or not, once funds are received by CFTC, the funds can only be spent in accordance with CFTC’s charitable purposes, subject to the *Income Tax Act*, CRA’s guidance, provincial trust law, and other applicable law.

Maintaining Tax Receipt Records

CFTC will adhere to all tax receipt guidelines as set out by CRA. CRA requires that charities keep copies of tax receipts for a minimum of two (2) years from the end of the calendar year in which the donations were made. With respect to ten-year gifts, charities need to keep the donor’s directions for as long as the charity is a registered charity, and two years after that date. Most other records are required to be kept for seven years. CFTC may keep its official donation receipts for longer than the prescribed time in case they are ever needed by a donor or CRA. As well, if official donation receipts are produced electronically, a copy of the receipts should either be printed or kept in an unalterable format, such as a PDF.

Reissuing Tax Receipts

CFTC should ensure that, if replacing a lost receipt, the replacement receipt has all the same required information as the lost receipt with a note stating that it “cancels and replaces receipt No. X.” CFTC must ensure that the copy of the original lost receipt is kept and marked “cancelled” in its records.

If CFTC has issued an incorrect receipt (for example, it does not contain all the required information or there is a typographical mistake on the receipt), it must keep both the incorrect receipt and CFTC’s copy of such receipt, and both should be marked “cancelled.” CFTC can then prepare a correct receipt.

Section 3 - Donor Relations Policy

3.1	Complaints
3.2	Mailing Lists
3.3	Donor Requests

3.1 Complaints

CFTC aims to maintain high standards in all of its work, and will seek to make timely and clear response when concerns arise or are brought to CFTC's attention.

CFTC takes complaints and concerns very seriously and treats them as an opportunity to improve the service provided to supporters. As such we ensure that:

- Issuing a complaint is as easy as possible
- CFTC always responds and treats complaints seriously
- CFTC deals with complaints promptly and politely
- CFTC responds to complaints in a way that the supporter feels understood, responds professionally and responds with an explanation or information as appropriate
- CFTC learns from complaints and uses feedback to improve services

CFTC can be reached in the following ways:

- Call 1-800-387-1221 or 416-757-1220.
- Email contact@CanadianFeedTheChildren.ca
- Write to 901 – 2 Lansing Square, Toronto, ON M2J 4P8

CFTC will respond to all concerns and complaints as quickly as possible:

- Complainants will receive an acknowledgement of the complaint within a maximum of two (2) working days of receiving it.
- Complainants can expect to receive a full response from CFTC no more than seven (7) working days from receipt of the original complaint.
- CFTC will work to resolve the complaint up to a maximum of 14 working days. At this stage further contact with the complainant will be made only where CFTC may have insufficient details to take the complaint forward.
- All complaints are reported to the Board of Directors quarterly.

There may be rare occasions when CFTC may not respond to a complaint. These include:

- When a complaint is about something that CFTC has no direct connection to.
- When someone unreasonably pursues a complaint that CFTC has already responded to. The complainant will be given escalation points but CFTC may choose not to reply again. CFTC will always inform the complainant of the decision to do this.
- When a complainant is being obviously abusive, prejudiced or offensive in their manner.
- When a complainant is harassing a staff member.
- When a complaint is incoherent or illegible.
- When a complaint has clearly been sent to us and numerous other organizations as part of a bulk mailing or email.

When a complaint has been made anonymously, the complaint will be investigated and the information used to improve service in any way that we can.

If, upon receipt of the response, the complainant is still not satisfied, the complaint may be passed to a member of CFTC's Senior Leadership Team and/or the President & CEO for further investigation and response. The complainant can expect to receive a full response from them within a reasonable amount of time from receipt of the escalated complaint.

If not satisfied with the response from Senior Leadership Team or CEO, the complainant can always seek advice from the chair of the Board of Directors, or outside the organization. If the nature of the complaint is related to CFTC's fundraising work, it is possible to seek help from the Compliance Division of the Charities Directorate at the CRA whose details are listed below:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

1-800-267-2384

CharitiesComplianceDivisi.LPRA@cra-arc.gc.ca

3.2 Mailing Lists

CFTC does not sell its donor list. If CFTC were to rent, exchange or otherwise share its donor list, it must abide by the Canadian Marketing Association Code of Ethics and Standards of Practice and honour donors' requests to be excluded from such lists.

3.3 Donor Requests

CFTC will honour the donor's or prospective donor's request to be:

- excluded from mailings, emails, telephone contact, or personal meetings;
- limited in the frequency of mailing or other forms of contact, or removed from any contact list;
- excluded from exchanging their name and address with other reputable charities;
- Anonymous in their giving.

Donors can call, email or write to our donor services or our general email contact@canadianfeedthechildren.ca.

All members of the public, including donors and prospective donors, are entitled to electronic access of the following, on request and at no charge:

- CFTC's most recent annual report and/or audited financial statements;
- A list of the names of the members of Board of Directors.

Section 4 - Branding and Brand Affiliation Policy

4.1	Authorization of Written Materials
4.2	Inclusion of Non-CFTC Materials
4.3	Third Party Use of CFTC’s Logo or Name on Non-CFTC Materials

4.1 Authorization of Written Materials

Any written materials composed by CFTC staff, volunteers or service providers for public release must be approved by the Vice President, Philanthropy or their designate(s) prior to release.

CFTC will ensure that requests and solicitation materials are accurate and reflect CFTC’s mission and intended use of the solicited funds.

4.2 Inclusion of Non-CFTC Materials

Non-CFTC material is any material which carries the CFTC brand, and is written by staff, Board members, consultants and service providers who work on behalf of CFTC.

Final authority for approval of non-CFTC materials in a CFTC mailing or at a CFTC event rests with the Vice President, Philanthropy.

Non-CFTC materials must be reviewed and approved by the Vice President, Philanthropy prior to publication or use.

Remuneration for inclusion of non-CFTC materials (if appropriate) shall be negotiated on a case-by-case basis.

4.3 Third Party Use of CFTC’s Logo or Name on Non-CFTC Materials

An organization, corporation, community or institutional group, or individual donor who seeks to raise funds in support of or on behalf of CFTC may use the Canadian Feed The Children logo, name, photographs or program information in their own, independently produced marketing or fundraising materials. Such materials must be submitted to CFTC’s VP of -Philanthropy for approval in advance of publication or use. The Donor may use this information in its printed marketing materials, and in electronic media including its website and social media subject to CFTC’s prior approval for each use. For details, please refer to CFTC’s Third-Party Use of Logo/Brand guidelines.

David Armour, Chair of the Board

Joe Wilke, Vice Chair of the Board