

<b>Title:</b> DONOR STEWARDSHIP AND RECOGNITION POLICY	<b>Print Date:</b>
<b>Prepared By:</b> Krystina Waler, Interim Executive Director	<b>Date Prepared:</b> 26/02/2020
<b>Reviewed By:</b> John Moskalyk, Financial Director Ruslana Wrzesnewskyj, Chair of the Board Tanya Bednarczyk, Country Director - Ukraine	<b>Date Reviewed:</b> 03/04/2020
<b>Amended By:</b> Gregory Ciupka, Financial Director Krystina Waler, Interim Executive Director	<b>Date Reviewed:</b> 21/10/2020
<b>Approved By:</b> HUH Board of Directors	<b>Date Approved:</b> 28/10/2020
<b>Amended By:</b> Kira Antonyshyn, Director of Operations	<b>Date Amended:</b> 04/02/2022
<b>Reviewed By:</b> Gregory Ciupka, Board Member Marta Proctor, Executive Director	<b>Date Reviewed:</b> 15/02/2022
<b>Approved By:</b> Fundraising Committee	<b>Date Approved:</b> 14/03/2022

**Policy Overview:** Help Us Help values the generosity of our donors and provides them with individualized recognition. This recognition will be provided directly to the donor and/or through public print or online communication vehicles.

**Purpose:** This policy serves to ensure that a consistent procedure is applied to each donor and complies with relevant legislation (see [CRA Link](#)), and to:

- Build lasting relationships with donors, encouraging them to reach higher “recognition levels” with additional contributions by providing reciprocal positive private and public recognition for their philanthropy
- Encourage and excite potential donors by raising public awareness of the level of support that Help Us Help receives
- Build a community of engaged individuals who support Help Us Help’s mission, vision, and values

**Scope:** This procedure applies to all gifts received directly by Help Us Help, as well as authorized staff and volunteers responsible for fundraising, recognition, administration and stewardship. Funds received from third parties (fundraising platforms) are excluded.

**Responsibilities:** The Executive Director is responsible for ensuring each donor has access to this policy. It is the responsibility of each Staff Member, Board Member, and Fundraising Committee Member to be familiar with and facilitate compliance with the policy.

All initial administration of donor recognition is the responsibility of Help Us Help Staff. The specific Staff Member responsible for each step in this policy is assigned within staff contracts and related

policies and procedures. During staff transitions, the Executive Director will reassign responsibilities as appropriate.

Recognition levels achieved beyond tax receipts and Thank You letter recognitions will be identified quarterly and annually by the Executive Director (or their designate) and provided to the Fundraising Committee Chair for execution.

Help Us Help assumes all costs associated with donor stewardship and recognition.

**ONE-TIME GIFT RECOGNITION**

Help Us Help’s staff and Board Members will work to acknowledge every gift within the following guidelines. A donor may request additional public recognition or decline public recognition at any time. All gifts received directly by Help Us Help, including those eligible and not eligible for official tax receipts, per CRA regulations, will be acknowledged as outlined in the chart below. Each row in the chart below, builds on the information in the previous row. For example, the level of recognition for “gifts equal to or greater than \$5000” includes the level of recognition for “gifts equal to or greater than \$20”.

Gift Amount	Level of Recognition
Gifts equal to or greater than \$20	<ul style="list-style-type: none"> <li>● Income tax receipt (if applicable) and/or official thank you letter electronically signed by the Chair of Board will be issued within 15 business days of gift deposit (<u>Staff</u>)</li> <li>● All receipts and thank you letters will be issued by e-mail unless otherwise requested, or unless the donors’ email address was not shared with Help Us Help (<u>Staff</u>)</li> </ul>
Gifts equal to or greater than \$5,000	<ul style="list-style-type: none"> <li>● <u>Staff</u> will provide the necessary details one week after each quarter end including nil reports when no eligible gifts were received</li> <li>● Phone-call of thanks from Help Us Help’s <u>Fundraising Committee Chair</u> will be made by the end of the month following each quarter (April/July/October/January)</li> </ul>
Gifts equal to or greater than \$10,000	<ul style="list-style-type: none"> <li>● Donors will be featured in Help Us Help Communications in the following quarter. (<u>Staff</u>)</li> </ul>
Gifts equal to or greater than \$25,000	<ul style="list-style-type: none"> <li>● At the request of the donor, Help Us Help will submit a press release including a photographed cheque presentation to Ukrainian Ethnic media in Canada</li> </ul>

**ANNUAL GIFT RECOGNITION**

Annually, Staff will summarize the previous years’ gift amounts by donor to identify eligibility for recognition, to be completed by June 30 of the current year, as follows:

Gift Amount	Level of Recognition
Gifts equal to or greater than \$20	<ul style="list-style-type: none"> <li>● All donor names will be listed alphabetically in the Annual Report, unless donor requested anonymity (<u>Staff</u>)</li> </ul>
Gifts equal to or greater than \$1000	<ul style="list-style-type: none"> <li>● <u>Staff</u> will provide the Fundraising Committee Chair with pre-addressed stamped envelopes.</li> <li>● The <u>Chair</u> will write a hand-written Thank You Letter to all donors who cumulatively gave over \$1000 in the previous year</li> </ul>

### ACCEPTABLE GIFTS:

- Gifts of Outright Cash or Cheque or Credit Card or EFT or Wire Transfer (Given in person, by phone, by mail, or online)
- Recurring Gifts
  - Gifts received on a recurring schedule in one year will be recognized as a cumulative amount by February of the following year
- In-kind (non-cash) Gifts
  - In-kind gifts are non-monetary donations with a monetary value, but does not include used items or clothing, and are eligible for income tax receipting as defined by the CRA
  - These gifts, and their value, must be agreed upon in advance by Help Us Help as follows:
    - In-kind gifts less than \$1,000 in value can be approved by the Executive Director
    - In-kind gifts over \$1,000 in value require an appraisal by a qualified person approved by the Executive Director.
- Gifts of Securities
  - Help Us Help accepts gifts of securities through Canada Helps (tax receipt issued by Canada Helps): <https://www.canadahelps.org/en/securities/donate>
    - In the “Charities & Allocations” Section, search for and add “Help Us Help” located in Toronto, ON
- Bequests by Will
  - Bequests are recognized in the name of the estate when they are actually received by Help Us Help, not at the time they are described in the will of a prospective donor.
- Gifts of Life Insurance
  - Proceeds received from an insurance policy as a benefit paid on the death of a donor (note: proceeds may not qualify for charitable receipt but will qualify for recognition purposes”)
  - Premiums paid periodically by a donor to Help Us Help to maintain a policy in force (where Help Us Help is the named beneficiary)
  - Outright gifts of existing policies with accumulated “cash value” for which a charitable gift receipt is issued.
- Other Irrevocable Planned Gifts
  - Planned gifts, usually derived from a donor’s capital assets rather than income, are recognized as a gift at the “fair market value” of the asset(s) on the day that legal transfer of ownership to Help Us Help has been completed, providing that the terms of any applicable agreement identify the organization as an irrevocable recipient of the gift. Such arrangements may include annuity contracts, charitable remainder trust agreements, and gifts of residual interest.
  - Such gifts will receive credit for recognition purposes based on the actual value of the contribution when received by Help Us Help. (Example: A contribution of \$100,000 to fund a gift annuity will be credited for recognition purposes as a gift of \$100,000 even though the charitable receipt will be issued for a lesser amount)
- Gift Pledges
  - Gift contributions to Help Us Help may be “pledged” over a period of time. Payments made on a gift pledge will be recognized when received. The total amount of the pledge itself will be recognized only in the year that the final payment is received
- Endowments
  - Contributions to the Help Us Help Endowment Fund must be for amounts equal to or greater than \$500,000 and are subject to the terms and conditions defined by the Help Us Help Capital Endowment policy, as amended by the Board of Directors. Recognition via naming opportunities will be recommended by the Fundraising Committee for approval by the Board of Directors. Help Us Help shall provide donors of endowed funds an electronic copy of the Audited Financial Statements annually

## **DONOR STEWARDSHIP:**

In addition to one-time and cumulative gift recognition, Help Us Help may recognize donors through a special event or announcement as well as ongoing donor stewardship opportunities. The purpose of this stewardship is to build trust, credibility, and gratitude through acknowledgement, recognition, and accountability. Stories of the impact of a donor's gift can be shared with the Help Us Help community via Help Us Help's website, newsletters and/or social media.

## **OTHER CONSIDERATIONS:**

The following considerations will be applied to eligible gifts received by Help Us Help.

### ***Confidentiality and Anonymity***

Donors' requests to remain anonymous will be respected. However, donors must indicate their recognition preference at the time of donation. Donors may request to be removed from public recognition on Help Us Help's website at any time, by submitting a written request to Help Us Help staff.

### ***Donor vs. Sponsor***

It is important to note that there is a difference between a sponsorship and a philanthropic gift. Sponsorships are cash or in-kind products and services offered by sponsors with the clear expectation that an obligation is created. The recipient is obliged to return something of value to the sponsor. The value is typically public recognition and publicity or advertising highlighting the contribution of the sponsor and/or the sponsor's name, logo, message, products, or services. The sponsor usually has clear marketing objectives that they are trying to achieve, including but not limited to the ability to drive sales directly based on the sponsorship, and/or, quite often, the right to be the exclusive sponsor in a specific category of sales. The arrangement is typically consummated by a letter of agreement or contractual arrangement that details the particulars of the exchange.

In-kind gifts – if the product has a material advantage to the donor company by raising the company's public profile and increasing positive public awareness of the product with both current and potential customers, this would be considered a sponsorship arrangement, which is therefore non-receiptable.

In contrast, a monetary gift comes with no restrictions or "strings attached" and without any commercial incentives. There are no restrictions on how the money or in kind resources are used.

Sponsorship fees for businesses are not receiptable as the Canada Revenue Agency perceives the sponsoring company to be receiving a right, privilege, benefit or advantage for their payment to the charity.

### ***Gifts with Conditions***

Some gifts may be granted to Help Us Help with conditions. In this case, Help Us Help and the donor will agree on the terms prior to receiving the gift. Unless otherwise agreed upon, Help Us Help Staff will be responsible for fulfilling these conditions under the direction of the Executive Director. Such conditions may include compiling a report indicating how the funds were used.

### ***Withdrawal or Refusal of Recognition by Help Us Help***

The Board of Directors reserves the right to withdraw recognition and naming agreements should such withdrawal be deemed in the best interests of Help Us Help. In addition, the Board of Directors (or their designate) must approve recognition wording, and may refuse the recognition opportunity should Help Us Help and the donor be unable to agree on appropriate wording.