



COMMUNITY  
SERVICES

see what's possible...

## 2.2.0 Organizational Fundraising

PLEA undertakes fundraising activities to sustain preventative programming, expand or extend existing services, and develop new and needed services.

Since these programs and services rely on financial support of the community, public trust is vital to our mission.

The key to gaining and maintaining public trust is transparency and accountability on how our activities are conducted and how donor relationships, and their donations, are handled.

These policies have therefore been developed to:

- specify the guiding principles that influence and determine the decisions and actions of those fundraising on behalf of PLEA.
- outline how we express our gratitude to donors, publicly acknowledge their philanthropy and garner the interest and support of prospective donors.
- outline how PLEA communicates and stewards new and existing donors.
- outline how PLEA protects the privacy of donor information and records.
- define the relationship between PLEA and its corporate sponsors and provide guidelines on the types of companies PLEA will work with.
- explain the process for implementing naming rights as a form of donor recognition.

[www.plea.ca](http://www.plea.ca)



COMMUNITY  
SERVICES

see what's possible...

## 2.2.1 Fundraising Standards

### Scope:

This policy applies to PLEA's Board of Directors and PLEA's Communications & Development Department.

### Purpose:

Funds raised through fundraising are used to support the mission of the Society. Fundraising for BC charities is governed by both federal and provincial regulations. Knowledge of these regulations is essential to compliance.

Since several of PLEA's programs and services rely on financial support of the community, public trust and confidence is vital to our mission. Adhering to fundraising best practices helps build public trust and confidence in our fundraising efforts.

### Statements:

1. PLEA strives to meet or exceed the standards set by leaders in the fundraising field such as Imagine Canada and the Association of Fundraising Professionals.
2. PLEA further ensures its fundraising policies and procedures are in line with the Commission for Accreditation of Rehabilitation Facilities *Organizational Fundraising* standards, the provincial [Personal Information Protection Act \(PIPA\)](#), the federal [Personal Information Protection and Electronic Documents Act \(PIPEDA\)](#), [Income Tax Act](#) and [Canadian Anti-Spam Legislation \(CASL\)](#), as well as [Canada Revenue Agency's](#) policies and guidance about operating a registered charity.

### Definitions:

**Fundraising:** Any activity that includes a solicitation of present or future donations of cash or gifts in kind, or the sale of goods or services to raise funds, whether explicit or implied.

### Responsibilities:

The Communications & Development Department is responsible for:

1. Ensuring PLEA's fundraising policies, procedures and activities are compliant with federal and provincial legislation, Imagine Canada's [Standards Program for Canada's Charities and Nonprofits](#), CARF's *Organizational Fundraising* standards, as well as the Association of Fundraising Professionals' [Code of Ethical Standards](#) and [Donor Bill of Rights](#).

[www.plea.ca](http://www.plea.ca)

2. Submitting the Imagine Canada annual compliance report.
3. Acknowledging PLEA's accreditation with Imagine Canada and CARF on the PLEA website and providing a link information about Imagine Canada's [Standards Program for Canada's Charities and Nonprofits](#).

The Board of Directors is responsible for:

1. Ensuring copies of Imagine Canada's [Standards Program for Canada's Charities & Nonprofits](#), the Association of Fundraising Professionals' [Code of Ethical Standards](#) and [Donor Bill of Rights](#), and the organization's fundraising policies and procedures are provided to new members of the Board of Directors.
2. Reconfirming the organization's commitment to the Imagine Canada's [Standards Program for Canada's Charities & Nonprofits](#) by ensuring that required reports are submitted to Imagine Canada.
3. Reviewing PLEA's Organizational Fundraising policies and procedures at least every three years.
4. Regularly reviewing the cost-effectiveness of PLEA's fundraising practices, ensuring that no more is spent on administration and fundraising than is required to ensure effective management and resource development.

## **Procedures:**

### *Adhering to the Standards*

1. PLEA's Organizational Fundraising policies and procedures are reviewed against applicable standards and legislation as part of preparing the agency's annual submission to Imagine Canada.
2. Revisions, findings, and points of note are presented to and reviewed by the Board Governance Committee.
3. Agreed upon changes to policy and the final draft of the Imagine Canada submission are presented to the Board of Directors as part of its consent agenda.
4. Approved changes to policies and procedures are shared with staff, posted to PLEA's website, and reflected in the Board of Director's orientation package.
5. The Imagine Canada report is submitted on or before the given deadline.

### *Reviewing Cost-Effectiveness*

1. The Communications & Development Department sets an annual fundraising target during the budget setting process.
2. Progress against the target is tracked monthly.
3. A report outlining progress against the target, key activities, achievements as well as challenges experienced during the last fiscal year is presented to the Board each April.
4. The annual *Performance Outcomes Analysis* also highlights progress made against the target set as at year-end and shows a comparison to previous years. This is presented to the Board in May.
5. Additionally, the *Performance Outcomes Analysis* highlights other revenue raised through fundraising during the fiscal year, as well as the return on investment (i.e. the cost effectiveness), of the agency's fundraising operations.



**COMMUNITY  
SERVICES**

see what's possible...

## 2.2.2 Fundraising Activities

### **Scope:**

This policy applies to individuals fundraising on behalf of PLEA.

### **Purpose:**

Since several of PLEA's programs and services rely on financial support of the community, public trust is vital to our mission. The key to gaining and maintaining public trust is transparency and accountability on how our operations are conducted and how donations are handled. This policy has been developed to specify the guiding principles that influence and determine the decisions and actions of those fundraising on behalf of PLEA.

### **Statements:**

1. PLEA solicits and accepts support only for projects and activities that are consistent with the organization's objectives, as registered with the Canada Revenue Agency.
2. PLEA does not fundraise to cover the core operating costs of government-contracted services. However, the organization may allocate fundraised resources to activities supportive of, or ancillary to, government-contracted services.
3. PLEA does not solicit persons currently participating in a program for fundraising dollars.
4. Fundraising activities conducted on behalf of PLEA must:
  - a) be truthful;
  - b) accurately describe the organization's activities;
  - c) disclose PLEA's legal name;
  - d) disclose the purpose for which funds are requested;
  - e) disclose PLEA's policy with respect to issuing Official Income Tax receipts (see policy 2.2.4: Gift Receipting);
  - f) disclose, upon request, whether the individual or entity seeking donations is doing so as a volunteer, employee or contracted third party
5. On conducting its fundraising activities, PLEA honour donors' and prospective donors' requests to:
  - a) limit the frequency of solicitations/contact;
  - b) not be contacted by telephone or other technology;
  - c) receive printed material concerning the organization; and

[www.plea.ca](http://www.plea.ca)

- d) discontinue contact.

## **Responsibilities:**

Individuals seeking or receiving funds on behalf of PLEA whether an employee, volunteer or contracted third party must:

- a) act with fairness, integrity and in accordance with applicable laws and PLEA's Organizational Fundraising policies;
- b) cease contacting a prospective donor who states that he/she/they does not wish to be contacted;
- c) disclose immediately to PLEA's Communications & Development department any actual or apparent conflict of interest or loyalty;
- d) not accept donations for purposes that are inconsistent with PLEA's mission;
- e) not give legal, tax, accounting or other advice to prospective donors, but may provide illustrative materials and suggestions for review by donor's counsel;

Individuals conducting face-to-face fundraising (e.g. door-to-door campaigns, street-side fundraising, workplace campaigns) must additionally:

- a) provide verification of their affiliation with PLEA;
- b) secure and safeguard confidential information, including credit card information, provided by donors.

Individuals hosting a fundraising activity that contains a gaming/gambling element must contact the Communications and Development department prior to hosting the activity. This is to ensure the fundraising activity is undertaken in compliance with BC Gaming Policy and Enforcement Branch guidelines.

## **Definitions:**

Fundraising: Any activity that includes a solicitation of present or future donations of cash or gifts in kind, or the sale of goods or services to raise funds, whether explicit or implied.

## **Procedures:**

1. Staff joining the Communications & Development Department review PLEA's Organizational Fundraising policies as part of the new hire orientation. Additional training and guidance is provided if necessary.
2. Other individuals wishing to engage in fundraising activities on behalf of the agency are advised to:
  - a) Read PLEA's Organizational Fundraising policies which are available on PLEA's shared drive, website or by contacting the Communications & Development Department.
  - b) Contact the Communications & Development Department for further guidance if necessary.
  - c) Keep the Development and Communications Department informed of intended fundraising solicitations and the status of the solicitations.
3. Individuals engaging in face-to-face fundraising must also:
  - a) have a PLEA ID badge or business card on their person when doing so;
  - b) only collect and process credit card information with tools approved by PLEA's Communications & Development Department;
  - c) contact the Communications & Development Department for access to these tools and training in how to use them.
4. Once individuals have finished face-to-face fundraising:

- a) any cash or cheques must be counted by two individuals and placed inside a sealed envelope;
  - b) the amount must be written on the envelope (note amounts for cash and cheque donations separately), along with the date and event name, and the seal signed by both individuals;
  - c) donations must be returned within 2 business days to the Development and Communications Department for processing.
5. To demonstrate transparency and accountability, PLEA posts a variety of information on its website including:
- a) audited financial statements
  - b) annual reports
  - c) Registered Charity Number
  - d) Most recent Registered Charity Return (T3010)
  - e) names of Board of Directors
  - f) PLEA's Code of Ethics and Conduct
  - g) Complaints, Conflict of Interest, Privacy and Organizational Fundraising policies



COMMUNITY  
SERVICES

see what's possible...

### 2.2.3 Gift Acceptance

#### Scope:

This policy applies to individuals accepting gifts on behalf of PLEA.

#### Purpose:

The purpose of this policy is to:

- a) guarantee that donors are treated fairly and equitably;
- b) avoid misunderstandings concerning the kinds of gifts that can be accepted by PLEA;
- c) ensure that, where the proposed gift might significantly affect the donor's financial position, taxable income or relationship with other family members, potential donors are advised to seek independent advice;
- d) summarize the general policies applicable to charitable gifts to PLEA;
- e) identify various means of charitable giving and the specific guidelines related to acceptance of each type of gift.

#### Definitions:

Gift: A voluntary transfer of property for which the donor receives no benefit/advantage in return. Donors to registered charities, PLEA included, are eligible for a charitable tax receipt that may be claimed as a non-refundable tax credit on an income tax return. It is permissible and encouraged for donors to receive recognition for their gift as outlined in PLEA's Gift Acknowledgement & Recognition policy (2.2.5).

No benefit/advantage of any kind may be provided to the donor or to anyone designated by the donor except where the benefit/advantage is of nominal value. Canada Revenue Agency defines nominal value as a fair market value of less than the lesser of \$75 or 10% of the amount of the gift.

Advantage: If PLEA provides something of value in return for a gift (including admission to a fundraising event) the donor's tax receipt is reduced by the fair market value of the benefit received. Fair market value is determined by PLEA representatives.

#### Statements:

1. PLEA accepts the following types of gifts:
  - a) Gifts of cash
  - b) Bequests
  - c) Gifts of life insurance policies

[www.plea.ca](http://www.plea.ca)

- d) Public and private securities
  - e) Gifts-in-kind
  - f) Charitable gift annuities
  - g) Charitable remainder trusts
  - h) Charitable lead trusts
  - i) Gifts of property
  - j) Gift cards and gift certificates
2. The following transactions do not constitute philanthropy and are not eligible for charitable tax receipts:
- a) A gift of service
  - b) The purchase of an item or service
  - c) Sponsorship of projects for which the donor retains right of property, including intellectual property
3. All gifts, regardless of value, form or designated use, must be made payable to PLEA Community Services Society of BC.
4. Donors may choose to have their gift fully expended or endowed and may direct their gift to a specific program, or project provided that:
- a) no benefit accrues to the donor;
  - b) the directed gift does not benefit any person not dealing at arm's length<sup>1</sup>;
  - c) a decision regarding use of the donation within a program rests with PLEA, although, where possible, PLEA will act in concert with and be respectful of the donor's wishes;
5. PLEA will use gifts as designated, with the understanding that when the need for a program or project has been met, or a program or project cannot be completed for any reason, then PLEA may seek the donor's (or the donor's legal designate) permission to re-designate the gift to another purpose that fits with PLEA's mission and priorities. PLEA is committed to making every effort to ensure that the re-designated purpose is in keeping as much as possible with the donor's original intent for the funds.
6. PLEA may seek the advice of legal counsel with regards to the acceptance of gifts.
7. PLEA will consider naming programs, endowments, and other funds in honour of significant financial contributions. The procedures for accepting gifts that involve proposals to name, and to create endowment funds are outlined in PLEA's Naming & Endowment policy (2.2.11).
8. PLEA reserves the right to decline any gift that it believes is not in its best interests.

## **Procedures:**

### **Making a Gift**

#### *Gifts of "cash"*

1. Gifts of cash, cheques, money order and credit card payments are accepted by PLEA.
2. Gifts of "cash" can be made in person (via Square if using a credit card), by mail, over the phone (via Paysafe, Square or Giftool), online (Canada Helps, PLEA's Website, Paypal Giving, Benevity, Chimp) and, for staff, through Payroll.
3. Post-dated cheques are accepted.

---

<sup>1</sup> A condition that individuals act independently and without one having undue influence over another.



## *Bequests*

1. A bequest is a provision in a will, directing assets from an estate to PLEA. Bequests are eligible for a charitable tax receipt.
2. There are several types of bequests accepted:
  - a) A specific bequest provides PLEA a specific sum of money, stated percentage of an estate, or a specific property such as real estate or securities;
  - b) A residual bequest leaves all or a portion of their estate after providing for other beneficiaries;
  - c) A contingency bequest ensures that PLEA receives all or a share of the estate in the event of the prior death of certain other beneficiaries;
  - d) A residual bequest subject to life interest applies when the donor chooses to have PLEA receive the bequest following the death of certain other beneficiaries who have use of the assets in the estate for their lifetime.
3. Before doing so, PLEA recommends that donors consult a lawyer or estate planner before completing a will and retains the right to decline a gift if the donor did not retain independent counsel.
4. When PLEA receives a bequest, we require a copy of documents naming PLEA as a beneficiary for our files, prior to a tax receipt being issued to the estate of the deceased.

## *Life Insurance*

1. Gifts of life insurance may be contributed to PLEA in two ways:
  - a) A donor may donate an existing policy by designating PLEA as the beneficiary and owner of the policy. PLEA issues a charitable tax receipt for the policy's cash surrender value, including accumulated dividends and interest. If the policy is not yet fully paid-up, the donor receives tax receipts for any additional premium payments made after the policy is assigned. Upon the donor's death, the value of the policy transfers to PLEA.
  - b) When donating a new policy that names PLEA as owner and beneficiary, the donor will receive charitable tax receipts for the full amount of each annual premium. Upon the donor's death, the value of the policy transfers to PLEA.
2. Before doing so, PLEA recommends that donors consult a tax lawyer or estate planner and retains the right to decline a gift if the donor did not retain independent counsel.
3. Donors may also choose to direct the insurance proceeds from an existing or new policy to their estate and to name PLEA as the beneficiary of those proceeds in their will. As per other specific bequests, the donor's estate would receive a charitable tax receipt for the proceeds of the policy.
4. Life insurance policies owned by the donor and naming PLEA as beneficiary or secondary beneficiary are not eligible for a charitable tax receipt. In this instance, the gift is revocable (i.e. the designated beneficiary can be changed).

## *Public and Private Securities*

1. Two types of gifts of securities may be accepted:
  - a) A donation of public securities traded on a recognized stock exchange and including stocks, shares, bonds, bills and mutual funds. The value of such a gift is determined by the value of trading on the date donated. Donations of public securities may be handled in one of two ways:

- i) Transfer of securities: the donor is asked to contact the Communications & Development Department to receive the paperwork required to facilitate the transfer (Appendices 2.2.3A-D).

Alternatively, a donor can donate securities to Canada Helps. Once proceeds are received, Canada Helps sells the shares and disburses the proceeds from the sale, less its non-commercial rate, to PLEA.

- ii) Presentation of certificate: the donor may mail or deliver endorsed certificates to PLEA. In some instances, the donor's signature requires bank notarization. Instructions are on the reverse of certificate.

2. Donors may also contribute private securities.
3. A donated share is a non-cash gift. If the donated share is listed on a designated stock exchange as listed by the Canada Revenue Agency (one that is publicly traded), PLEA can issue an official donation receipt for the fair market value of the gift on the date it was donated. If the share is not listed on a designated stock exchange, the deemed fair market value rules apply.
4. The value of a gift of securities is the market value at the end of the day on which the gift is received. A contribution of securities will be completed upon delivery of an endorsed certificate to PLEA.
5. The Board of Directors retains the right to make all decisions regarding the disposition or retention of the securities in accordance with PLEA's Investment Policy (2.1.7).

#### *Gifts in Kind*

1. PLEA accepts books, art work, equipment, software or other property.
2. Respecting the donor's wishes and PLEA's programs plans and needs, PLEA may retain the gift or auction/sell it and apply the proceeds in a fitting manner, where possible in consultation with the donor.

#### *Charitable Trusts*

1. PLEA may accept two types of irrevocable charitable trust arrangements:
  - a) A remainder trust that pays the donor income from the assets (real estate, securities, cash) for life or for a number of years, and then distributes the principal to PLEA.
  - b) A donor contributing a residual trust donates an asset (personal residence, work of art, investment property) today, but retains the use of it during his/her/their lifetime.
2. Both remainder and residual trusts are eligible for charitable tax receipts.
3. PLEA encourages donors to consult a lawyer or financial advisor before establishing a trust and retains the right to decline a gift not involving professional counsel.

#### *Charitable Gift Annuities*

1. A gift annuity is an irrevocable transfer of money or other assets. A portion of the principal is used to purchase an annuity from an insurance company.
2. The cost of the annuity is based on the donor's age and income requirements. The remainder other principal is considered an outright gift used for the purpose specified by the donor.

3. The annuity pays the donor a guaranteed income for a specific time or for the remainder of the donor's life. Upon death, PLEA receives any remaining guaranteed income from the annuity, unless the donor has specified otherwise.

#### *Gifts of Property*

1. A gift of real property is a voluntary transfer of land or building(s) with or without valuable consideration.
2. Any notice of a possible gift in property is first assessed by the Board of Directors as to its value towards PLEA's operations.
3. If an operational need is identified, the Executive Director or designate undertakes the necessary due diligence to determine the cost and risks of accepting the gift. This due diligence includes but is not limited to environmental assessments, ownership and lien searches, and the possibility of converting the property into cash.
4. The Board of Directors considers the risks and costs associated with accepting of the gift.
5. If the gift is accepted, the Board of Directors retains the right to make all decisions regarding the disposition or retention of the property.

#### *Gift Cards and Certificates*

1. PLEA accepts gift cards and certificates and uses them in fundraising events, such as auctions and raffles, or to acquire goods or services for use in its charitable activities.

#### **Declining a Gift**

1. PLEA staff may choose to decline a gift where:
  - a) The gift constitutes a non-gift as per Canada Revenue Agency;
  - b) There are unusual features to the gift that are contrary with the objectives, values, and goals of PLEA;
  - c) The gift is deemed potentially harmful to its participants;
  - c) The gift could not be fairly assessed and processed prior to calendar year end as per Canada Revenue Agency gift-in-kind guidelines;
  - d) The gift could financially or morally jeopardize the donor and/or PLEA;
  - e) The gift or terms of the gift are illegal;
  - f) PLEA is unable to honour the terms of the gift.
  - g) An assessment of the gifts fair market value cannot be determined;
  - h) The gift will result in unwarranted or unmanageable expense to PLEA;
  - i) There are physical or environmental hazards to PLEA in accepting the offered gift;
  - j) The gift involves false promises on the part of either party;
  - k) The gift could jeopardize PLEA's charitable status;
  - l) The gift could improperly benefit any individual;
  - m) There is no operational need for this gift.



COMMUNITY  
SERVICES

see what's possible...

## 2.2.4 Gift Receipting

### Scope:

This policy applies to individuals issuing Income Tax receipts on behalf of PLEA and those fundraising on behalf of PLEA.

### Purpose:

To ensure PLEA issues Income Tax receipts in accordance with [Canada Revenue Agency's](#) guidelines.

### Statements:

1. Income Tax receipts are issued for all donations that qualify as charitable gifts.
2. PLEA only issues an Income Tax receipt to the individual or organization that made the gift, and the name and address of the donor must appear on the receipt. PLEA cannot issue an Income Tax receipt in the name of anyone but the true donor.
3. Contributions not entitled to be officially receipted are acknowledged in writing.

### Definitions:

**Fundraising:** Any activity that includes a solicitation of present or future donations of cash or gifts in kind, or the sale of goods or services to raise funds, whether explicit or implied.

**Gift:** A voluntary transfer of property for which the donor receives no benefit/advantage in return. Donors to registered charities are eligible for a charitable tax receipt that may be claimed as a non-refundable tax credit on an income tax return. It is permissible and encouraged for donors to receive recognition for their gift as outlined in PLEA's Gift Acknowledgement & Recognition policy (2.2.5).

No benefit/advantage of any kind may be provided to the donor or to anyone designated by the donor except where the benefit/advantage is of nominal value. Canada Revenue Agency defines nominal value as a fair market value of less than the lesser of \$75 or 10% of the amount of the gift.

**Advantage:** If PLEA provides something of value in return for a gift (including admission to a fundraising event) the donor's tax receipt is reduced by the fair market value of the benefit received. Fair market value is determined by PLEA representatives.

**Ten-year gift:** A 10-year gift is a donation made to a registered charity that is subject to a donor's written trust or direction that the gift be held by the charity for 10 years or more from the date the gift was made.

[www.plea.ca](http://www.plea.ca)

## **Procedures:**

At the beginning of every week, the Finance Department designate sends the Communications & Development Department a spreadsheet with the donations that have been deposited in the last week. Except for donations received by mail or through Payroll, donations are recorded using the date they were deposited. Donations received by mail are recorded as being received on the date the envelope is postmarked. Donations through Payroll are recorded as being received on the last day of the pay period.

### *Cash*

1. Upon delivery, the donation is counted by two Communications & Development Department designates. The cash is placed in a sealed envelope which is signed by the two representatives and the amount included is noted.
2. Any accompanying papers (including envelopes) are scanned and saved in the Communications & Fundraising folder on the Admin Drive.
3. One of the two Communications & Development Department designates gives the cash to the Finance Department designate along with a note explaining how the funds should be coded (i.e. as a grant, donation or fundraising revenue) and to which cost centre and budget line it should be allocated.
4. The Finance Department designate deposits the cash into PLEA's bank account.
5. The Finance Department designate provides the Communications & Development Department designate with an excel spreadsheet listing the deposit items.
6. The Communications & Development designate uses this listing to enter the details of the donation into the donor database.
7. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.
8. If the Finance Department receives donations of cash from another source other than the Communications & Development Department, the Finance Department passes it to a member of the Communications & Development Department and the procedure outlined above is followed.

### *Cheques*

1. Upon delivery, the Communications & Development designate scans the cheque and any accompanying papers (including envelopes) and saves them in the Fundraising folder on the Admin drive.
2. One of the Communications & Development Department designates gives the cheque to the Finance Department designate along with a note explaining how the funds should be coded (i.e. as a grant, donation or fundraising revenue) and to which cost centre and budget line it should be allocated.
3. The Finance Department designate deposits the cheques into PLEA's bank account.
4. The Finance Department designate provides the Communications & Development Department designate with an excel spreadsheet listing the deposit items, as well as any accompanying papers.
5. The Communications & Development designate uses this listing to enter the details of the donation into The donor database.

6. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.
7. If the Finance Department receives cheque donations from another source other than the Communications & Development Department, the Finance Department passes a copy of it to a member of the Communications & Development Department and the procedure outlined above is followed.

#### *Electronic Fund Transfer (EFT)*

1. The Finance Department designate notifies the Communications & Development designate that a donation has been made by EFT.
2. The Communications & Development designate informs the Finance Department designate as to how the funds should be coded (i.e. as a grant, donation, or fundraising revenue) and to which cost centre and budget line it should be allocated.
3. The Finance Department designate provides the Communications & Development Department designate with an excel spreadsheet listing the deposit items, as well as any accompanying papers.
4. The Communications & Development designate uses this listing to enter the details of the donation into the donor database.
5. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.

#### *Online Donations (i.e. PLEA's Websites, Canada Helps, Gift Tool, PayPal, Benevity, Chimp)*

1. Upon receiving a notification that an online donation has been received, the Communications & Development designate downloads the reports and saves them in the Fundraising & Communications folder on the Admin drive.
2. The Finance Department designate provides the Communications & Development Department designate with an excel spreadsheet listing the deposit items, as well as any accompanying papers. Prior to doing so the Finance Department reconciles the online donations received with the downloaded reports.
3. The Communications & Development designate uses this listing to enter the details of the donation into The donor database.
4. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate. Note that donations processed through Canada Helps, Gift Tool, Benevity and Chimp are automatically receipted by those platforms, and therefore should therefore not be receipted by PLEA.

#### *Staff Payroll Donations*

1. The Finance Department designate sends the Communications & Development Department designate a spreadsheet with the donations that have been made through Payroll in the last pay period.
2. The Communications & Development designate uses this listing to enter the details of the donation into The donor database. The date the donation is received is recorded is the last day of the pay period.
3. Donations made through Payroll are shown in box 46 of T4 slips which are issued to staff at the conclusion of the tax year. Thank you cards are issued at the same time.

### *Square*

1. The Finance Department designate sends the Communications & Development Department designate a spreadsheet with the donations that have been made through Square.
2. The Communications & Development designate uses this listing to enter the details of the donation into the donor database.
3. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.

### *Gifts in Kind*

1. The Communications & Development designate enters the details of the gift into the donor database.
2. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.
3. When gifts-in-kind are given to PLEA and the intent of the donor is to receive a tax receipt, these gifts must be accompanied by evidence of its fair market value, in accordance with Canada Revenue Agency's requirements.

### *Gift Cards & Certificates*

1. The Communications & Development designate enters the details of the gift card into the donor database.
2. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.
3. NOTE: If a business donates a gift card for their own goods and services this donation does not qualify for a tax receipt. However, if an individual purchases a gift card to donate to PLEA, that does constitute a gift and a tax receipt can be issued.

### *Shares*

1. The Finance Department designate informs the Communications & Development Department that the transfer of ownership has taken place, provides the necessary back-up and confirms the value of the shares received.
2. The Communications & Development designate enters the details of the gift card into the donor database.
3. The Communications & Development Department designate issues the donor with a tax or acknowledgement receipt, as well as a thank you card or letter as appropriate.
4. A donated share is a non-cash gift. If the donated share is listed on a designated stock exchange as listed by the Canada Revenue Agency (one that is publicly traded), PLEA can issue an official donation receipt for the fair market value of the gift on the date it was donated. If the share is not listed on a designated stock exchange, the deemed fair market value rules apply.
5. The date a share is donated is the date the transfer of ownership takes place.

### *Receipting*

1. Donations to registered charities such as PLEA, where the donor receives no advantage in return, are eligible for a charitable tax receipt that may be claimed as a non-refundable tax credit on an income tax return.
2. When a donor receives an advantage (consideration) in return for a donation, all or part of the donation may no longer qualify as a gift. In this instance a split receipt may be issued. To determine the eligible amount of the gift, PLEA must subtract the fair market value (FMV) of the advantage from the FMV of the gift. Advantages that have a combined FMV that is not more than \$75 or 10% of the FMV of the gift, whichever is less, are considered too minimal to affect the amount of the gift. In this circumstance, PLEA does not have to subtract these advantages from the FMV of the gift when issuing receipts.
3. When the FMV of an advantage received for a gift is more than 80% of the FMV of the gift itself, the Canada Revenue Agency (CRA) generally considers that there is no true intention to make a gift. Therefore, a charity cannot issue a receipt.
4. Acknowledgement receipts are issued for donations that are not eligible for a tax receipt, and to granting agencies which fall under the Canada Revenue Agency's non-profit designation (e.g. foundations, societies, associations).
5. Tax receipt templates are reviewed for compliance against Canada Revenue Agency's requirements, and refreshed where necessary, on an annual basis. Acknowledgement receipts are reviewed and refreshed at the same time.

### *Receipt Storage*

1. Copies of tax and acknowledgement receipts issued by PLEA are saved on PLEA's Admin drive.
2. Copies of tax receipts (other than for 10-year gifts) are kept for a minimum of two years from the end of the calendar year in which the donations were made.
3. Tax receipts for 10-year gifts are kept for as long as PLEA is a registered charity and for a minimum of two years after the date the registration is revoked.





**COMMUNITY  
SERVICES**

see what's possible...

## 2.2.5 Gift Acknowledgement & Recognition

### **Scope:**

This policy applies to individuals involved in donor stewardship and those acknowledging and recognizing gifts on behalf of PLEA.

This policy does not apply to the acknowledgement and recognition of corporate sponsors. Policy and procedures regarding corporate sponsorships can be found at policy 2.2.8.

### **Purpose:**

To express our gratitude to donors, publicly acknowledge their philanthropy and garner the interest and support of prospective donors.

### **Statements:**

1. PLEA is committed to ensuring that donors receive recognition that is timely, accurate, appropriate, and where possible, in accordance with their own stipulations.
2. All information concerning donors (including their names and addresses, the names of beneficiaries, the nature and value of assets given, etc.) is kept confidential, except for recognition or where a donor grants written permission to use selective information for purposes of referral, testimonial, recognition or example.
3. PLEA honours donors' requests to remain anonymous with respect to being publicly identified and/or having the amount of their contribution publicly disclosed.

### **Procedures:**

1. The Communications & Development Department designate logs the donation alongside the relevant details of the donor's identity, the purpose of the gift, and contact information.
2. Donors receive a thank you letter or card and, if applicable, tax receipts or acknowledgement letters, within 14 days of the donation being received. The accompanying thank you letter or card is personalized as much as possible.
3. Additional donor recognition is determined on a case-by-case basis by the Communications & Development department, in consultation with the donor if deemed appropriate. Appendix 2.2.5A offers some guidance in this regard.
4. Anonymous donations are recorded as a single Anonymous constituent. Distinctions or note are recorded in the other available fields (i.e. solicitation, fund, notes).

[www.plea.ca](http://www.plea.ca)



COMMUNITY  
SERVICES

see what's possible...

## 2.2.6 Donor Communications and Stewardship

### Scope:

This policy applies to individuals engaging in communication and stewardship of donors on behalf of PLEA.

### Purpose:

To ensure PLEA has positive and successful ongoing relationships with donors and to recognize the significant value of existing and repeat donors can have in the financial well-being of the agency's fundraised programs.

### Definitions:

Donor Communication: Any written, verbal and electronic communication between PLEA (or PLEA representative) and an existing donor, including 'formal' communications via email, phone, mail and face-to-face, as well as more 'informal' communications such as instant messages, texts, tweets, and direct messages through social platforms.

Donor Stewardship: The relationship building that occurs after a donor makes a gift to PLEA. The Canada Revenue Agency considers donor stewardship activities to be fundraising.

### Statements:

1. PLEA is committed to ensuring that donor communications are timely, appropriate, personalized and in accordance with their own preferences.
2. Accordingly, PLEA complies with the [Canadian Anti-Spam Legislation \(CASL\)](#) and embraces guidelines established by [Imagine Canada](#) and the [Association of Fundraising Professionals](#) with regards to its donor communications.

### Procedures:

#### *Initial*

1. The first communication new donors receive is typically a thank you/welcome note, accompanied by a tax receipt or acknowledgement letter as appropriate.
2. At this point donor preferences with regards to the frequency and method of ongoing communications (including the ability to opt out altogether) are elicited and recorded in the donor database.

[www.plea.ca](http://www.plea.ca)

### *Ongoing*

1. Ongoing communication with donors typically includes the sending of annual reports, gift and program updates, and invitations to engage in campaigns and appeals, or to attend events.
2. The type of ongoing communication each donor receives is determined on a case-by-case basis by the Communications & Development Department and in accordance with individual donor preferences. Appendix 2.2.5A offers further guidance in this regard.
3. When sending ongoing communications as listed in Appendix 2.2.5A, the Communications & Development Department is responsible for ensuring:
  - (a) donors are explicitly given the option to opt out of continuing to receive communications from PLEA (i.e. unsubscribe).
  - (b) the identity of the sender (whether PLEA or one of its representatives) as well as the contact information of the sender is included.
  - (c) a record of the sending of the communication is documented in the donor file.
  - (d) changes to donor preferences with regards to the frequency and method of ongoing communications (including the ability to opt out altogether) is documented in the donor file.



**COMMUNITY  
SERVICES**

see what's possible...

## 2.2.8 Corporate Sponsorships

### **Policy Statements:**

1. PLEA will not accept gifts or enter into any partnership with any company or other organization that produces products that are or may be harmful to the clients supported by the agency.
2. PLEA will not accept any support that implies or requires endorsements of products.
3. When PLEA undertakes cause-related marketing in collaboration with a third party it discloses how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. When no minimum amount is specified, it is clearly stated.
4. Donors will not be permitted to use the agency's name or other items for commercial purposes or in connection with the promotion of any product.
5. PLEA retains editorial control and final approval on all uses of its name, trademarks, and logo applications.

### **Procedures:**

1. All on-going partnerships or sponsorships will be based on a written agreement between PLEA and the partner or sponsor. An agreement will be for a specified period of time, normally not greater than two years, with possible renewals depending on an evaluation of performance and results. . It will also specify the type and extent of support expected of the partner or sponsor and PLEA, the benefits expected to be received by all parties and the requirements and obligations of the parties. The agreement will also address liability and insurance issues as appropriate.
2. Single activity partnerships (e.g. sponsorship of a one-time event) will operate with an exchange of letters.
3. PLEA board and staff reserve the right to refuse any offers of sponsorship or partnership if such support is not in keeping with its fundraising policies or for other reasons that the agency deems appropriate.
4. Recognition of major corporate support will be developed in cooperation with the corporate donors and will be consistent with the level of support and the agency's mission and purposes. PLEA will seek to develop recognition opportunities that are appropriate and meaningful for both the supporting companies and the agency.
5. All partners must agree to protect the security of all confidential PLEA-related information.
6. No PLEA program will become more than 25% dependent on a single corporate sponsorship agreement.

[www.plea.ca](http://www.plea.ca)



COMMUNITY  
SERVICES

see what's possible...

## 2.2.9 Payment of Fundraisers

### **Statements:**

1. PLEA does not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on fundraising contributions.

[www.plea.ca](http://www.plea.ca)

Charitable Registration  
# 10781 0467 RR0001  
bcgeu



## Donation of Securities Form

**Please submit to:**

Jen Graham  
Manager, Communications & Development  
3894 Commercial Street  
Vancouver, BC V5N 4G2

**Phone:** 604-218-3758  
**Email:** [jgraham@plea.bc.ca](mailto:jgraham@plea.bc.ca)  
**Fax:** 604-871-0408

**Donor's Contact Information**

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ Province: \_\_\_\_\_  
 Country: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_  
 Email: \_\_\_\_\_ Account #: \_\_\_\_\_

**Donation**

Description of securities: \_\_\_\_\_ # of Shares: \_\_\_\_\_  
 Estimated Value: \_\_\_\_\_

**Donor's Brokerage Information**

Brokerage Firm: \_\_\_\_\_  
 Broker Contact Name: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_

\_\_\_\_\_  
Donor Signature

\_\_\_\_\_  
Date

**Donation to be transferred to:**  
CIBC Investor Services Inc.  
22 Front St W. 4<sup>th</sup> Floor  
Toronto, Ontario, M5J 2W5

**Investment Advisors:**  
 Anthony Leung  
 Phone: 416-324-0874  
 Email: [Anthony.leung@CIBC.com](mailto:Anthony.leung@CIBC.com)  
 Andrea Zipa  
 Phone: 416-324-0884  
 Email: [andrea.zipa@cibc.com](mailto:andrea.zipa@cibc.com)  
 Fax: 416-351-2851

**Delivery Instructions:**  
CUID: WGDB  
DCT: 5030  
Euroclear 10034  
Dealer Code: 9479  
INST# T079

**Reference:**  
Account name: PLEA Community Services Society  
of British Columbia  
Account number: 586-59089-16



COMMUNITY SERVICES

## Donation of Securities Form

**Please submit to:**

Jen Graham  
Manager, Communications & Development  
3894 Commercial Street  
Vancouver, BC V5N 4G2

**Phone:** 604-218-3758  
**Email:** [jgraham@plea.bc.ca](mailto:jgraham@plea.bc.ca)  
**Fax:** 604-871-0408

**Donor's Contact Information**

First Name:	_____	Last Name:	_____
Company Name:	_____		
Address:	_____		
City:	_____	Province:	_____
Country:	_____	Postal Code:	_____
Phone Number:	_____	Fax Number:	_____
Email:	_____	Account #:	_____

**Donation**

Description of securities:	_____	# of Shares:	_____
Estimated Value:	_____		

**Donor's Brokerage Information**

Brokerage Firm:	_____
Broker Contact Name:	_____
Telephone:	_____
Fax:	_____
Email:	_____

\_\_\_\_\_  
Donor Signature

\_\_\_\_\_  
Date

**Donation to be transferred to:**

CIBC Investor Services Inc.  
22 Front St W. 4<sup>th</sup> Floor  
Toronto, Ontario, M5J 2W5

**Investment Advisors:**

Anthony Leung  
Phone: 416-324-0874  
Email: [Anthony.leung@CIBC.com](mailto:Anthony.leung@CIBC.com)

Andrea Zipa  
Phone: 416-324-0884  
Email: [andrea.zipa@cibc.com](mailto:andrea.zipa@cibc.com)  
Fax: 416-351-2851

**Delivery Instructions:**

CUID: WGDB  
DCT: 5030  
Euroclear 10034  
Dealer Code: 9479  
INST# T079

**Reference:**

Account name: PLEA COMMUNITY SERVICES SOCIETY OF  
BRITISH COLUMBIA KIDSTART LEGACY FUND  
Account number: 586-88473-19



COMMUNITY SERVICES

## Donation of Securities Form

**Please submit to:**

Jen Graham  
Manager, Communications & Development  
3894 Commercial Street  
Vancouver, BC V5N 4G2

**Phone:** 604-218-3758  
**Email:** jgraham@plea.bc.ca  
**Fax:** 604-871-0408

**Donor's Contact Information**

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
 Company Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ Province: \_\_\_\_\_  
 Country: \_\_\_\_\_ Postal Code: \_\_\_\_\_  
 Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_  
 Email: \_\_\_\_\_ Account #: \_\_\_\_\_

**Donation**

Description of securities: \_\_\_\_\_ # of Shares: \_\_\_\_\_  
 Estimated Value: \_\_\_\_\_

**Donor's Brokerage Information**

Brokerage Firm: \_\_\_\_\_  
 Broker Contact Name: \_\_\_\_\_  
 Telephone: \_\_\_\_\_  
 Fax: \_\_\_\_\_  
 Email: \_\_\_\_\_

---

Donor Signature \_\_\_\_\_ Date \_\_\_\_\_

**Donation to be transferred to:**  
CIBC Investor Services Inc.  
22 Front St W. 4<sup>th</sup> Floor  
Toronto, Ontario, M5J 2W5

**Investment Advisors:**  
 Anthony Leung  
 Phone: 416-324-0874  
 Email: [Anthony.leung@CIBC.com](mailto:Anthony.leung@CIBC.com)  
 Andrea Zipa  
 Phone: 416-324-0884  
 Email: [andrea.zipa@cibc.com](mailto:andrea.zipa@cibc.com)  
 Fax: 416-351-2851

**Delivery Instructions:**  
CUID: WGDB  
DCT: 5030  
Euroclear 10034  
Dealer Code: 9479  
INST# T079

**Reference:**  
Account name: PLEA COMMUNITY SERVICES SOCIETY OF BRITISH COLUMBIA  
Account number: 586-59090-13





COMMUNITY SERVICES

## Donation of Securities Form

**Please submit to:**

Jen Graham  
Manager, Communications & Development  
3894 Commercial Street  
Vancouver, BC V5N 4G2

**Phone:** 604-218-3758  
**Email:** [jgraham@plea.bc.ca](mailto:jgraham@plea.bc.ca)  
**Fax:** 604-871-0408

**Donor's Contact Information**

First Name:	_____	Last Name:	_____
Company Name:	_____		
Address:	_____		
City:	_____	Province:	_____
Country:	_____	Postal Code:	_____
Phone Number:	_____	Fax Number:	_____
Email:	_____	Account #:	_____

**Donation**

Description of securities:	_____	# of Shares:	_____
Estimated Value:	_____		

**Donor's Brokerage Information**

Brokerage Firm:	_____
Broker Contact Name:	_____
Telephone:	_____
Fax:	_____
Email:	_____

\_\_\_\_\_  
Donor Signature

\_\_\_\_\_  
Date

**Donation to be transferred to:**

CIBC Investor Services Inc.  
22 Front St W. 4<sup>th</sup> Floor  
Toronto, Ontario, M5J 2W5

**Investment Advisors:**

Anthony Leung  
Phone: 416-324-0874  
Email: [Anthony.leung@CIBC.com](mailto:Anthony.leung@CIBC.com)

Andrea Zipa  
Phone: 416-324-0884  
Email: [andrea.zipa@cibc.com](mailto:andrea.zipa@cibc.com)  
Fax: 416-351-2851

**Delivery Instructions:**

CUID: WGDB  
DCT: 5030  
Euroclear 10034  
Dealer Code: 9479  
INST# T079

**Reference:**

Account name: PLEA COMMUNITY SERVICES SOCIETY OF  
BRITISH COLUMBIA  
Account number: 588-02388-10

