

Policy:

All donors will be recognized, treated with respect and their concerns handled with courtesy and due diligence.

General Donor Recognition:

1. All donations will be processed and receipted promptly and an acknowledgement of the gift and a tax receipt for the full amount allowed by Canada Revenue Agency (CRA) will be mailed out.
2. Donor complaints will be centrally logged in writing and given to the Impact and Development Specialist who will ensure that appropriate corrective measures are carried out to the donor's satisfaction. A log of complaints and coordinating response will be available for annual review by the Executive Directors and the Finance Committee.
3. Allocation requests will be honoured and recorded in the donor database.
4. Thank you letters will acknowledge any other gifts made by the donor within the current fiscal year. Donor acknowledgement letters are customized to each direct mail solicitation to which the donor responded.
5. A report of allocated donations to a specific program/activity will be forwarded to the Executive Director.
6. A tax receipt will be issued for gift-in-kind donations in compliance with CRA and the gift amount will be set in accordance with the fair market value of the gift.
7. Acknowledgements may be sent according to the below table

Donation Amount	Acknowledgement
>\$1000	Thank You Card
\$1000+	Direct contact and gift valued up to \$50 as appropriate
Event Sponsors \$1000+	Thank You Plaque (valued at approximately \$10)

Planned Giving Recognition:

1. Upon receipt, the Impact and Development Specialist will send written acknowledgement of all committed and realized gifts.
2. A charitable receipt will be issued in a timely manner (within two weeks).
3. The Impact and Development Specialist will work with donors to develop recognition that suits both the donor and EAFWR. Family members will be invited to a donor recognition event.
4. The Impact and Development Specialist will provide each donor the opportunity to request that their name and/or the amount of the gift and/or type of gift remain confidential.
5. The Impact and Development Specialist will recognize planned gifts either as realized annual gifts or as intended planned gifts depending on the nature of the gift. Intentions to donate a planned gift to EAFWR will be publicly recognized per donor request.

Endowment Funds:

The Endowment provides donors with the following options:

1. **General Endowment Fund**

Income from the funds is allocated at the discretion of EAFWR, consistent with the broad objectives of the organization. Distributions from the General Endowment Fund shall be consistent with the spending policy of the Endowment.

2. **Specific Endowment Funds:**

The donor has directed that income from the funds be allocated in support of a particular area or category of work of EAFWR. An endowment for a specific purpose may be established subject to the consent of the Board of Directors. The role of the Board of Directors is to make certain the proposed terms of the fund are consistent with the Mission and priorities of the organization with the approval of the Executive Director and to ensure the integrity of the funds and compliance with the conditions or wishes of the donor.

Distributions from specific endowment funds shall be consistent with the spending policy of the Endowment, except that distributions from capital may be made for predetermined purposes if such is the basis on which the donation was received.

3. **Named Endowment Funds:**

Funds are permanently established and named in memory or honour of a person, corporation or organization. The capital of the fund is retained and only the interest income is used to support the area of designation. Named endowments can also be used to fund the general endowment or any of the specific endowment funds.

The Board of Directors must approve the wording and designation of the named endowment funds.

Wherever possible, prior to signing their will, the wording of a donor's will should be reviewed by EAFWR to ensure the gift is in compliance with the Endowment Management Policy. All gifts received by will, unless the donor directs the immediate expenditure of the gift, will be endowed. If the purpose of the gift falls within a field of interest, it will be directed there. If no purpose is identified the gift will be allocated to the General Endowment Fund.

Where possible, donors should be encouraged not to place unduly restrictive conditions on their gifts and allow the Board of Directors some discretion in spending, for example, try use of "a power to vary" clause in a bequest.

Minimums for Endowment Funds:

Any amount may be contributed to the general endowment or to any previously established specific or named endowment.

The minimum required to establish a named endowment is \$5,000 which may be pledged over a period of up to five years. If sufficient funds are not contributed to establish the named endowment within five years, the accumulated funds (including initial contribution) are placed in the general endowment.

An endowment for a specific purpose may be established subject to the consent of the Board of Directors as recommended by the Finance Committee. The amount required for such an endowment will depend on the objectives to be accomplished and will be negotiated between the donor and the Executive Director or designate.