

Policy Direction – Fundraising

Rationale and Relationship to Mission, Principles and Values

MS Canada believes that the support of our donors and volunteers makes possible our ability to deliver on our mission to connect and empower the MS community to create positive change, as well as our strategic goals. It is our relationship with our constituents that allows us to best serve those living with MS. This involves the stewardship of donations, the protection of donor information entrusted to us by generous donors, the implementation of strategies to generate efficiencies in all aspects of our work, and the prudent management of investment assets and risk.

MS Canada is committed to accountability and transparency. Our fundraising culture is centered on the donor and ensures that the funds raised and the dollars they donate are used to impact people whose lives have been touched by MS.

Policy Objective

The objective of this policy direction is to ensure good financial accountability and fundraising practices. To this end, the policy outlines a set of standards that MS Canada shall abide by. These standards represent industry best practices in donor policies, public representations, fundraising practices, financial practice, transparency, and are consistent with the [Imagine Canada Standards Program](#).

Policy Application

This policy applies to staff and volunteers at all levels and locations of MS Canada.

Authorization

The policy is a compilation of several separate policies and was approved in this form by the MS Canada Board of Directors on March 10, 2026.

MS Canada – Policy Manual	
<i>Applies to:</i>	All volunteers and staff at all levels
<i>Frequency of review:</i>	Three years or less
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TABLE OF CONTENTS

RATIONALE AND RELATIONSHIP TO MISSION, PRINCIPLES AND VALUES	1
POLICY OBJECTIVE	1
POLICY APPLICATION	1
AUTHORIZATION.....	1
POLICY DETAILS.....	4
A. ACCEPTANCE OF GIFTS	4
1. Eligible Gifts.....	4
2. Designation and Conditions of Gifts	5
3. Valuation and Receipting	5
4. Authority to Sign Gift Agreements	6
5. Declining a Gift	6
B. FUNDRAISING ACTIVITIES.....	6
1. Cost of Fundraising	6
2. National Fundraising Activities.....	7
C. THIRD PARTY FUNDRAISING, FUNDRAISING PARTNERSHIPS, SPONSORSHIPS, AND CAUSE MARKETING PARTNERSHIPS	7
1. Third Party Fundraising	7
2. Sponsorships.....	8
3. Cause Marketing Partnerships	8
4. Fundraising Partnerships.....	9
5. Designation of Funds from Third Party Fundraising	10
6. Use of Promotional Material for Third Party Fundraising	10
D. DONOR RIGHTS.....	10
1. Receipting.....	10
2. Personal Information.....	10
3. Privacy	10
4. Communication	11
5. Donor Lists	11
E. DONOR RECOGNITION	11
1. Named Recognition	11
2. Anonymity	15
F. ETHICAL FUNDRAISING	15
1. Behaviour of fundraisers	15
2. Solicitations	15
3. Disclosure of fundraiser	16
4. Exploitation	16
5. Misleading claims.....	16
6. Face to face	16
7. Online solicitations	16
8. Use of donations.....	17
9. Independent advice/legal and tax advice.....	17
10. Commission	17
11. Complaints.....	18
12. Transparency.....	18

MS Canada – Policy Manual	
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<i>First approved:</i>	March 10, 2026 by MS Canada Board of Directors
<i>Last reviewed:</i>	March 10, 2026
<i>Next scheduled review:</i>	March 2029

13. Audit.....	18
14. Reporting.....	18
EXECUTIVE CHAMPION	19
MONITORING AND COMPLIANCE.....	19
RELATED POLICIES, LEGISLATION	19
POLICY REVIEW.....	19
DEFINITIONS:	19

MS Canada – Policy Manual	
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Policy Details

A. Acceptance of Gifts

1. **Eligible Gifts**

Listed below are examples of the form of gift deemed eligible for acceptance by MS Canada:

- a) Cash and negotiable instruments, including cheques, money orders, and bank drafts;
- b) Electronic and bank fund transfers, including credit and debit card transactions, automatic clearing house transactions, and wire transfers;
- c) Publicly traded securities;*
- d) Bequests (gifts in a will) or through a trust;
- e) Retirement benefits (i.e. RRIFs or RRSPs);
- f) Gifts-in-kind* may be accepted where the property is of either immediate use or of use in the near future to MS Canada, or the property can be liquidated quickly by MS Canada. Gifts-in-kind may include inventory, artwork, furnishings, medical equipment, tickets to events, or other physical and tangible property;
- g) Gifts of services are acceptable, but are not tax-receiptable;
- h) Whole life insurance policies. MS Canada may opt to take on the obligation of paying premiums at the request of the donor and with the approval of the Vice-President, Philanthropy, and the Vice-President, Corporate Services. MS Canada does not accept term life insurance policies as gifts;
- i) Endowed gifts* may be accepted after review by MS Canada, and must meet the following conditions:
 - o Minimum of \$25,000 in contributions to the endowment in the pledged period
 - o Funds are held for a specific term (dependent on contribution amount) before the principal is disbursed;
- j) For gifts from pharmaceutical companies, please consult Pharmaceutical Industry Relationships policy direction.

*For gifts of charitable gift annuities, endowments, gifts requiring valuation, shares in privately-owned companies, flow-through shares, other investments not readily negotiable, or if there are doubts whether a gift is acceptable by MS Canada, the Vice-President, Philanthropy, and the Vice-President, Corporate Services, must be consulted before the gift may be accepted. In reviewing these gifts, consideration will be given to the size of the gift, financial liability, and risks to MS Canada. See [Section 3b](#) below.

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2. Designation and Conditions of Gifts

- a) All funds received are considered [undesigned](#) unless otherwise requested.
- b) In no case can a gift be [designated](#) to the benefit of one particular individual, or to a project or expenditure where a conflict of interest exists.
- c) MS Canada will strive to meet the designation requirements of all gifts. However, the priorities of MS Canada may shift over time, and it may become impossible, inadvisable or impracticable to apply the original designation of the funds. If MS Canada is of the opinion that a revised designation is appropriate, MS Canada shall exercise its discretion, in consultation with the donor where possible, to apply a designation to the gift that is consistent with the spirit and intent of the gift.
- d) MS Canada may require the terms of the gift be revised, in consultation with the Vice-President, Philanthropy, and the Vice-President, Corporate Services, in situations where conditions are placed on a gift that are judged to be:
 - Administratively burdensome
 - Not in MS Canada's best interest
 - In support of programs or activities peripheral to the mission of MS Canada
 - A conflict of interest, or will compromise MS Canada's public image or commitment to its mission and values.

3. Valuation and Receipting

- a) MS Canada will typically value gifts on the date it takes legal possession of the asset being donated.
- b) Where the value of the gift is not readily apparent, including gifts-in-kind, a third-party assessment of the value of the gift may be required; this may occur at the donor's expense prior to MS Canada taking possession of the gift. MS Canada retains the right to decline any type of gift-in-kind.
- c) Receipts will be generated based on the value of the gift, with evidence supporting the value of the gift and in full compliance of the Canada Revenue Agency's requirements.
- d) Gifts of services are not eligible for receipting under Canadian tax law as services are not considered property. If a donor of services seeks a tax benefit, they must invoice and be paid for their service. The donor may then donate their fee for service back to MS Canada for a tax receipt of equal value: this practice is often referred to as 'cheque exchange.'

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4. Authority to Sign Gift Agreements

The President and Chief Executive Officer, Vice-President, Philanthropy, and the Vice-President, Corporate Services, are authorized to sign or delegate the signing of gift agreements.

5. Declining a Gift

- a) MS Canada accepts gifts where the donor offers the gift to support the spirit and intent of MS Canada's mission, vision, and values.
- b) MS Canada reserves the right not to accept gifts from donors who do not embody the values of MS Canada, or where the acquisition of the property intended as a gift is from questionable, immoral, or illegal sources.

B. Fundraising Activities

1. Cost of Fundraising

The [Canada Revenue Agency](#) (CRA) has developed guidance relating to the cost of fundraising for charitable organizations. The CRA recognizes that registered charities in Canada often depend on donations to carry out their charitable activities and that reasonable fundraising expenditures are often necessary to sustain charities.

The CRA has established acceptable fundraising cost ratios between 35-70%, with guidance indicating that no individual fundraising program or event at any level of a charitable organization should operate with sustained fundraising costs at or over 70% of funds raised through that fundraising program without a CRA-accepted explanation and rationale.

From this guidance, MS Canada has established the following standards:

- a) The consolidated cost of fundraising for MS Canada will meet the CRA guidelines. Responsibility for achieving this objective is shared across the organization.
- b) Individual fundraising program costs at any level of MS Canada will not exceed 70% of funds raised over a sustained period of time.
- c) Fundraising costs are closely and rigorously monitored and evaluated. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.
- d) The cost-effectiveness of MS Canada's fundraising programs will be reviewed regularly by the Board of Directors.

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- e) All costs associated with MS Canada fundraising activity will be accurately disclosed by the organization.
- f) Upon request, MS Canada is to provide its best available information on the gross revenue, net proceeds and costs of any fundraising activity (including the fundraising costs categorized as education and/or public awareness) it undertakes.
- g) MS Canada will make the following information publicly available (e.g., on its website, in its annual report, in its financial statements) within six (6) months of its year-end:
 - total fundraising revenues;
 - total fundraising expenses;
 - total expenditures on charitable activities / programming.

2. National Fundraising Activities

See [Delivery of Nationwide Fundraising Activities, Campaigns and Events policy direction](#).

C. **Third Party Fundraising, Fundraising Partnerships, Sponsorships, and Cause Marketing Partnerships**

MS Canada will not enter into a third party, [fundraising partnership](#), [sponsorship](#), or [cause marketing partnership](#) that negatively affects MS Canada's reputation, brand, charitable status, or opens MS Canada to unacceptable risk or liability. In the case of fundraising partnerships, sponsorships, and cause marketing partnerships where MS Canada commits resources, all of the aforementioned relationships must adhere to MS Canada's policies, by-laws, as well as municipal, provincial, and federal laws.

1. **Third Party Fundraising**

MS Canada defines a third-party event as any fundraising activity by an individual, community group, school, organization or business, that is planned, executed and financially resourced by external participants. For example, MS Walk, MS Bike, and WeChallenge participant fundraisers often use third-party events to raise money to be credited to their participation. As such, they are to follow this policy by virtue of the definition of a third-party event, notwithstanding they are also participants in an established MS Canada fundraiser.

MS Canada shall not be responsible for the cost or execution related to promotion and/or staging of a third party event. No funding, logistical support, cash advances or financing will be provided by MS Canada to execute the event, and MS Canada shall assume no legal or financial liability associated with the event. The organizer of the third party event assumes all risk for expenses and liabilities. The organizer is also liable and responsible for any applicable and appropriate licenses,

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permits, insurance, and compliance with municipal, provincial, or federal laws and bylaws.

Third party fundraisers are encouraged to read and understand MS Canada's various policies, including this policy and Branding Guidelines (available upon request).

In order to access MS Canada's third party fundraising tools and resources, fundraisers must register through the MS Canada's third party program platform (wechallengems.ca) or a platform approved by MS Canada at the time a fundraiser registers for a third-party event.

2. Sponsorships

A sponsor is any company providing support either financial or in-kind, to an MS Canada event, program, or activity, in exchange for a business-related benefit with a written agreement and expectations of both parties.

Upon written agreement between the sponsor and MS Canada, both parties are responsible to execute the terms and conditions of the agreement, which may involve financial resources, staff time, and associated marketing. Any [sponsorship](#) agreement must comply with MS Canada's policy directions, including this policy, [Conflict of Interest](#), and [Pharmaceutical Industry Relationships](#) (if applicable).

A [sponsorship](#) does not constitute an endorsement by MS Canada of a sponsor's products or service.

All [sponsorships](#), including those limited to a specific community, require an explicit written agreement signed by the AVP Community Fundraising or Vice President, Philanthropy.

3. Cause Marketing Partnerships

A [cause marketing partnership](#) is a mutually beneficial partnership between a business and MS Canada that generates money and donations by leveraging the business' product or service.

If explicitly and mutually agreed to with the partner, MS Canada may be responsible for some of the cost or execution related to promotion and/or staging of the cause marketing. At the discretion of MS Canada, resources such as staff time, expertise, marketing material development or promotion may be provided by MS Canada to hold the event or promotion. MS Canada is not responsible or liable for any activity or financial commitment beyond the agreement.

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Before promoting or spending money, interested fundraising partners must meet MS Canada criteria and demonstrate legitimate benefit to MS Canada. Partnership activities must not conflict with existing MS Canada events and activities.

A cause marketing partnership does not constitute an endorsement by MS Canada of a partner's products or service.

Cause marketing partnerships, including those with scope limited to a specific community, require an explicit written agreement signed by the AVP, Community Fundraising or the VP Philanthropy, ensuring compliance with MS Canada policies and procedures.

Should MS Canada undertake cause-related marketing in collaboration with a third party, it will disclose how MS Canada benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is specified, MS Canada should disclose this.

4. Fundraising Partnerships

A [fundraising partnership](#) is a business relationship with an external individual, group, or business with a written agreement and expectations of both parties.

If explicitly and mutually agreed to with the partner, MS Canada may be responsible for some of the cost or execution related to promotion and/or staging of the fundraising event or promotion. At the discretion of MS Canada, resources such as staff time, expertise, marketing material development or promotion may be provided by MS Canada to hold the event or promotion. MS Canada is not responsible or liable for any activity or financial commitment beyond the agreement.

Before promoting or spending money, interested fundraising partners must meet MS Canada's criteria and demonstrate legitimate benefit to MS Canada. Partnership activities must not conflict with existing MS Canada events and activities.

[Fundraising partnerships](#), including those with scope limited to a specific community, require an explicit written agreement signed by the AVP, Community Fundraising or the VP Philanthropy ensuring compliance with MS Canada policies and procedures.

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5. Designation of Funds from Third Party Fundraising

All funds received from third party fundraising events, [fundraising partnerships](#), [sponsorships](#), and [cause marketing partnerships](#) are considered [undesignated](#) unless requested otherwise in writing prior to the event or partnership. Requests to [designate](#) funds for specific use are subject to approval in writing by MS Canada.

6. Use of Promotional Material for Third Party Fundraising

The appropriate level of MS Canada must review and approve all promotional material, media releases and advertising copy that include mention of MS Canada and/or use of the appropriate branding. Permission to use any version of an MS Canada logo will be given once the events have been formally approved in writing.

Any promotional material must be consistent with MS Canada's Branding Guidelines (available upon request). and all subsequent volumes of the Communication Guide.

D. Donor rights

MS Canada adheres to the following standards in its treatment of donors and the public, its fundraising practices and its financial transparency, and is accountable through its Board of Directors for doing so.

1. Receipting

Gifts received by mail or in person over \$20 automatically receive a tax receipt in compliance with all regulatory requirements. Online donations receive e-receipts for gifts made in any amount. Eligible gifts will receive a tax receipt upon request.

Contributions not entitled to be officially receipted, subject to any policy established and published on minimum amounts to be acknowledged, will be acknowledged in writing by MS Canada.

2. Personal Information

Donor information such as name, address, and donation history, is collected for the purposes of fundraising only and is limited to only what is required for this purpose. All donor information is completely confidential. Donors may view their own donor record upon request. See the [Privacy Policy](#) for more information.

3. Privacy

The privacy of donors will be respected. Any donor records that are maintained by MS Canada are to be kept confidential to the greatest extent possible. Donors have the right to see their own donor record,

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and to challenge its accuracy. See the [Privacy Policy](#) for more information.

4. Communication

MS Canada honours donor requests to manage their communication preference with MS Canada. This includes but is not limited to: frequency, type of contact, and removal from specific campaigns. A donor at any time can contact MS Canada to request changes to the frequency of contact, or to stop contact from us.

5. Donor Lists

MS Canada does not sell its donor list. From time to time, MS Canada exchanges its donor list with other reputable non-profit organizations in order to recruit more people committed to ending MS. If applicable, any rental, exchange or other sharing of MS Canada's donor list will exclude the names of donors who have so requested. If a list of MS Canada's donors is exchanged, rented or otherwise shared with another organization, such sharing will be for a specified period of time and a specified purpose and must be limited to what is allowed under Federal and/or Provincial privacy legislations and/or the [Canadian Marketing Association Code of Ethics and Standards of Practice](#).

E. Donor Recognition

Donor recognition will be accorded based on the level of the gift and in accordance with MS Canada's donor recognition guidelines.

1. Named Recognition

a) Eligibility

Naming shall not be bestowed on any individual, corporation, charitable foundation or organization if it:

- Is likely to undermine or negatively impact the image, reputation or public perception of MS Canada.
- Involves products, services or practices that are associated with unhealthy lifestyles (i.e. tobacco, alcohol, etc.).
- Creates or is likely to lead to a conflict of interest.
- Is inconsistent with the purpose or use of MS Canada asset being named.
- Is likely to be perceived as controversial or divisive to the community MS Canada serves.
- Is perceived to have an advertising intent.
- Implies endorsement of a specific commercial product or a partisan political or ideological position. This does not preclude named recognition for individuals who hold, or at

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one time held, public office, or companies that manufacture and distribute commercial products.

b) Opportunities

- Named recognition opportunities are offered in recognition of donations of \$50,000 and above.
- MS Canada assets considered for named recognition include research projects and grants, research programs, trainee financial awards, programs, services and events. MS Canada branded assets (e.g. The MS Knowledge Network) are excluded from named recognition opportunities.
- All opportunities for named recognition will be based upon the budgeted amounts required for that particular project, grant, award, program or service. Valuation of named recognition opportunities is based on the consideration of market conditions, project or program costs, visibility, and relevance to the organizational mission.
- Named recognition opportunities hold no commercial value.
- Named recognition requires the individual name to be used in all external communication about the research project, grant, research program, trainee financial award, program, service or event.
- An inventory of available named recognition opportunities and associated valuations will be developed and maintained by MS Canada's Philanthropy Team for review and approval. This list will be reviewed annually by the Executive Team. Any new opportunity for named recognition would be required to be reviewed and approved by the Executive Team.
- Realized charitable bequests are eligible for named recognition opportunities.

c) Rights and Responsibilities

- The Executive Team will review and approve all named recognition.
- The Vice-President, Philanthropy and the Philanthropy Team will manage the activation, tracking and reporting of named recognition.
- MS Canada retains the sole right to name, rename or change a name, or withdraw naming rights of any MS Canada assets.
- Named recognition will commence upon receipt of the first pledge payment or 20% of the pledged amount, whichever is larger.

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- Naming privileges do not entitle the donor to control or influence any aspect of the research project, grant, research program, trainee financial award, program, service or event named.
 - Named recognition expenditures will not exceed 2% of the value of the gift. Expenses include events, marketing and publicity, along with any other expenses associated with recognizing a gift. The cost of recognition is the responsibility of MS Canada and comes out of the gift amount.
- d) Honourary named recognition
- Honourary named recognition may be considered on a case-by-case basis. A named endowed fund would be in perpetuity. Only in exceptional circumstances will assets be named to honour outstanding service of members of the MS community and this will be at the discretion of the MS Canada's Board of Directors.
- e) Duration of Naming
- No named recognition is in perpetuity. All named recognition will have a definitive end date and donors will be offered first right of refusal (in a reasonable time not to exceed 120 days) to renew the naming before it is offered to another donor. The exception is endowments, which would be named in perpetuity.
 - All assets named after the implementation of this policy, will not exceed a maximum period of naming of five years from the date of recognition unless approved by the MS Canada Board of Directors.
 - Where the term of named recognition has not been fulfilled due to the discontinuation of a research project and grant, research program, trainee financial award, program, service or event, the named recognition will be retained for another comparable project, program, service or event. This process will be conducted in close consultation with the donor.
 - Where the term of named recognition is ending, the existing donor will have the first right of opportunity to provide a new gift at current market value to continue to name the research project, grant, research program, trainee financial award, program, service or event upon the expiration of the original naming period. MS Canada will make reasonable efforts to present this opportunity.

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- f) Changes In and Revoking of Naming
- MS Canada reserves the right to decline gifts with naming requests that fall outside of this policy, cannot be reasonably met, infringe upon the rights of other donors, or bring the reputation of MS Canada into disrepute.
 - Donors may wish to change the recognition conferred. Such changes initiated by the donor will be reviewed by MS Canada. If a name change is requested by a donor and bears an associated cost in materials replacement, etc. the donor will be asked to bear the cost of the change.
 - MS Canada reserves the right to remove, at its discretion, named recognition if the donor's conduct is unbecoming and is detrimental or harmful to the reputation, mission, or position in the community of MS Canada.
 - If a donor is unwilling or unable to fulfill a pledge for which named recognition has been conferred, MS Canada will attempt to find alternative named recognition commensurate with the portion of the pledge that has been fulfilled.
 - Pledge payments received prior to revocation of named recognition will not be returned to the donor according to the rules of the Canada Revenue Agency.
 - Recognition mechanisms created due to a gift are not to be arbitrarily changed or withdrawn. Unless otherwise negotiated at the time of the gift or changed through a joint agreement between MS Canada and the donor or the donor's family or legal representative, the original form of the recognition mechanism will be maintained. If the mechanism cannot be physically retained, it will be changed to another consistent with the original agreement. If continuation of the recognition creates a reputational risk for MS Canada, it may be terminated or altered.
- g) Documentation and Approval
- All agreements for named recognition must be in writing and signed by the donor, the Vice-President, Philanthropy, and either the Vice-President, Corporate Services or the President and CEO.
 - All agreements should address the named recognition opportunity and named recognition, the amount of the gift, the duration of the pledge and the duration of the named recognition.
 - MS Canada's Philanthropy Team will administer and manage the named recognition process in collaboration with the donor and the functional unit directly affected by the named

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recognition. All public communication regarding named recognition, the changing of a name, or revoking of a name should be done in collaboration with MS Canada's Marketing and Communications Team.

2. Anonymity

Donors may request that their gifts remain anonymous. MS Canada will honour donors' requests to remain anonymous in respect to:

- being publicly identified as a supporter of the organization; and/or
- having the amount of their contribution publicly disclosed.

MS Canada may be legally required to disclose the identity of the donor, and therefore retains the right to do so when there is a statutory requirement for disclosure.

F. Ethical Fundraising

To ensure MS Canada represents industry best practices in donor policies and public representations, fundraising practices, and financial practice and transparency, MS Canada fundraising staff and volunteers conduct their work and behaviour in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law.

1. Behaviour of fundraisers

Volunteers, employees and third party consultants/solicitors who solicit or receive funds on behalf of MS Canada will:

- adhere to the provisions of this policy;
- act with fairness, integrity, and in accordance with all applicable laws;
- adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.;
- cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that they do not wish to be solicited;
- disclose immediately to MS Canada any actual or apparent conflict of interest or loyalty; and
- not accept donations for purposes that are inconsistent with MS Canada's objects or mission.

2. Solicitations

a) Fundraising solicitations on behalf of MS Canada will:

- be truthful; and
- accurately describe MS Canada's activities and the intended use of donated funds.

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- b) Solicitations by or on behalf of MS Canada must treat donors and prospective donors with respect. Every effort will be made to honour their requests to:
- limit the frequency of solicitations;
 - not be solicited by telephone or other technology;
 - receive printed material concerning MS Canada;
 - discontinue solicitations where it is indicated they are unwanted or a nuisance.

3. Disclosure of fundraiser

All fundraising solicitations by or on behalf of MS Canada must disclose MS Canada's name, the purpose for which funds are requested, and whether an individual or entity soliciting contributions is a volunteer, an employee, or a contracted third-party. Printed and on-line solicitations (however transmitted) will include its address or other contact information.

4. Exploitation

MS Canada will not exploit its beneficiaries. It will be sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.

5. Misleading claims

MS Canada will not make claims that cannot be upheld or are misleading.

6. Face to face

Face-to-face solicitations practices, including but not limited to door-to-door campaigns or street-side fundraising, are to include measures to:

- provide verification of the affiliation of the person representing MS Canada; and,
- secure and safeguard any confidential information, including credit card information, provided by donors.

7. Online solicitations

Any online solicitations practices will be consistent with or exceed the provisions of the [Canadian Code of Practice for Consumer Protection in Electronic Commerce](#), which is downloadable here:

[http://www.cmcweb.ca/epic/site/cmc-cmc.nsf/vwapj/EcommPrinciples2003_e.pdf/\\$FILE/EcommPrinciples2003_e.pdf](http://www.cmcweb.ca/epic/site/cmc-cmc.nsf/vwapj/EcommPrinciples2003_e.pdf/$FILE/EcommPrinciples2003_e.pdf)

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<i>Next scheduled review:</i>	March 2029

8. Use of donations

All donations are to be used to support MS Canada's objects, as registered with CRA.

9. Independent advice/legal and tax advice

- a) MS Canada does not provide any legal, accounting, tax or financial advice to donors with respect to gifts to MS Canada. Donors are encouraged to seek independent legal, accounting, tax or financial advice from professionals and are responsible for all costs incurred in relation to obtaining such independent professional advice.
- b) MS Canada cannot suggest or endorse a third party as a source of gift advice. Where necessary, donors may be requested to provide MS Canada with an acknowledgement that independent professional advice has been obtained, or that independent professional advice has been waived although recommended by MS Canada.
- c) Donors will be encouraged by MS Canada to seek independent advice if the proposed gift is a Planned Gift and/or MS Canada has any reason to believe that the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.

10. Commission

- a) MS Canada will not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
- b) Contracts or employment agreements cannot contain commission-based and/or incentive-based fundraising.
- c) Staff members are prohibited from receiving commissions or an incentive related to the revenue raised by a specific fundraising event.
- d) This policy does not apply to event participants, including staff or volunteers, who receive a prize as an incentive to raise funds for the work of MS Canada.
- e) The policy does not apply to companies or service providers that charge a routine transaction fee to process funds.
- f) A breach of this policy by an employee will be considered grounds for discipline, up to and including termination.
- g) Before contracts with fundraising suppliers are signed, MS Canada has an obligation to ensure and obtain written confirmation from the supplier that the supplier itself is not engaged in commission or incentive-based activities. This is to prevent the subcontracting of commission or incentive-based fundraising within the supplier company or organization.

MS Canada – Policy Manual	
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<i>Last reviewed:</i>	March 10, 2026
<i>Next scheduled review:</i>	March 2029

If any level of MS Canada enters into a contract or employment agreements that includes commission or incentive-based fundraising, that location/office will immediately cancel the contract or employment agreement and will absorb any and all costs related to the termination of the contract or employment agreement.

11. Complaints

- a) MS Canada will post its complaints process and related contact information in a readily accessible location on its website.
- b) MS Canada will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this policy.
- c) MS Canada's Board of Directors will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this policy.

12. Transparency

The financial affairs of MS Canada are to be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law. MS Canada must demonstrate the utmost transparency and accountability through accurate and accessible disclosure of information in a readily accessible location on its website. Information that should be disclosed includes, but is not limited to the following:

- MS Canada's most recent three years of annual reports and financial statements including notes as approved by the governing board;
- MS Canada's registration number (BN) as assigned by the Canada Revenue Agency (CRA);
- any information contained in the public portion of the MS Canada's most recent Information Return (form T3010) as submitted to CRA;
- a copy of MS Canada's Investment Policy relating to its investable assets, if applicable;
- a list of the names of the members of MS Canada's board of directors.

13. Audit

MS Canada must have their financial statements audited by an independent licensed public accountant.

14. Reporting

MS Canada offers several publications throughout the year to donors. These publications provide information about MS Canada's activities

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and the impact of donor dollars on people affected by MS. Complete audited financial statements are also available upon request. All publications are available at www.mscanada.ca.

Executive Champion

MS Canada's Vice-President, Philanthropy, is the executive champion for this policy.

Monitoring and Compliance

MS Canada's Vice-President, Philanthropy, is responsible for leading the monitoring of the application and compliance of this policy direction in conjunction with other members of the [executive team](#). The Vice-President, Philanthropy, will work with other staff to ensure compliance.

In addition, as an organization that has been accredited through the [Imagine Canada Standards Program](#), MS Canada is required to comply with all Standards in order to maintain their accreditation.

Related Policies, Legislation

[Conflict of Interest](#)

[Industry Partner Relationships \(Pharmaceutical, Medical Devices and Healthcare Products\)](#)

[Delivery of Nationwide Fundraising Activities, Campaigns and Events](#)

[Privacy Policy](#)

Policy Review

This policy is to be reviewed every three years.

Definitions:

Canadian Code of Practice for Consumer Protection in Electronic Commerce

–establishes benchmarks for good business practice for merchants conducting commercial activities with consumers online. The Code leaves unchanged rights, remedies and other obligations that may exist as a result of consumer protection, privacy or other laws and regulations, or other general or sector-specific voluntary codes of conduct to which vendors may subscribe. The Code was endorsed by federal, provincial and territorial ministers responsible for consumers affairs on January 16th, 2004.

Cause Marketing Partnership - MS Canada defines cause marketing as a mutually beneficial partnership that leverages a business marketing, product, or

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service assets to provide financial support to MS Canada, defined by a written agreement with expectations of both parties.

Designated Gift – Gifts that are earmarked as per the donor’s request, for a particular project or portion of MS Canada’s mission, e.g., an online donation designated to Research Partners.

Executive Team - The most senior level of staff leadership within MS Canada comprised of the President and Chief Executive Officer; Division Presidents; Senior Vice-President(s) and Vice-President(s). One person may hold more than one position. The President and Chief Executive Officer may alter the composition of the Executive Team as required from time-to-time.

Fundraising Partnership - MS Canada defines a fundraising partnership as a business relationship with an external business, organization or individual defined by a written agreement with expectations of both parties.

Imagine Canada – Imagine Canada is a national charitable organization whose cause is Canada’s charities and nonprofits. They support and strengthen charities and nonprofits so they can, in turn, support the Canadians and communities they serve. www.imaginecanada.ca

Imagine Canada Standards Program – A Program that awards accreditation to charities and nonprofits that demonstrate excellence in five areas of operations: board governance, financial accountability & transparency, fundraising, staff management, and volunteer involvement. <http://www.imaginecanada.ca/our-programs/standards-program>

Sponsorship - MS Canada defines a sponsorship as a mutually beneficial business relationship where a business provides financial or in-kind support in exchange for marketing or other business-related benefits derived from the purchase of, or association with, assets related to MS Canada events, programs, or activities, defined by a written agreement with expectations of both parties.

Undesignated Gift - Gifts given to MS Canada where the donor has not specified where in MS Canada the support is to be directed.

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