

Policy Direction – Ethical Fundraising and Financial Accountability

Rationale and Relationship to Vision, Mission, and Values

MS Canada believes that the support of our donors and volunteers makes possible our ability to deliver on our mission: To be a leader in finding a cure for multiple sclerosis and enabling people affected by MS to enhance their quality of life. It is our relationship with our stakeholders that allows us to best serve those living with MS. 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.

MS Canada strives to be a leader in transparency and accountability within the charitable sector. In 2015, MS Canada was accredited under the Imagine Canada Standards Program.

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 and public representations, fundraising practices, and financial practice and transparency.

These standards 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 was first approved by the MS Canada board of directors, on November 23, 2011, under the name "Ethical Fundraising and Financial Accountability Code Participation". The policy title was revised to "Ethical Fundraising and Financial Accountability" in September 2018.

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<i>Frequency of review:</i>	Five years or less
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<i>Next scheduled review:</i>	September 2023

Policy Details

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.

A. Donor's Rights

1. Official Income Tax receipts will be prepared and issued by MS Canada for monetary gifts and for gifts-in-kind pursuant to any policy established and published on minimum amounts to be receipted and in compliance with all regulatory requirements. 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. All fundraising solicitations by or on behalf of MS Canada must disclose MS Canada's name and the purpose for which funds are requested. Printed and on-line solicitations (however transmitted) will include its address or other contact information.
3. 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 Society's most recent MS Society Information Return (form T3010) as submitted to CRA;
 - a copy of MS Society's Investment Policy relating to its investable assets, if applicable (see C8);
 - a list of the names of the members of MS Canada's governing board; and
4. MS Canada or those fundraising on its behalf must disclose, upon request, whether an individual or entity soliciting contributions is a volunteer, an employee or a contracted third-party.

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5. MS Canada will not make claims that cannot be upheld or are misleading.
6. 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.
7. 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.
8. 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, and to challenge its accuracy.
9. If MS Canada exchanges, rents, or otherwise shares its fundraising lists with other organizations, a donor's request to be excluded from the list will be honoured.
10. 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.
11. MS Canada must have appropriate fundraising policies in place, including but not limited to gift acceptance, treatment of restricted or designated gifts, naming, and endowment policies. The relevance and appropriateness of MS Canada's fundraising policies will be reviewed regularly by the governing board.
12. 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

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agreement. If continuation of the recognition creates a reputational risk for MS Canada, it may be terminated or altered.

13. MS Canada will post its complaints process and related contact information in a readily accessible location on its website.
14. MS Canada will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this policy.

B. Fundraising Practices

1. Fundraising affairs must be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law.
2. Fundraising solicitations on behalf of MS Canada will :
 - be truthful; and
 - accurately describe MS Canada’s activities and the intended use of donated funds.
3. 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.
4. 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)
5. 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.
6. 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;

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- 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 he does 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.
7. 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.
 8. MS Canada will not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
 9. 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.
 10. MS Canada does not sell its donor list. If applicable, any rental, exchange or other sharing of MS Canada's donor list will exclude the names of donors who have so requested (as provided in section A8, above). 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.
 11. 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.

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C. Financial Practices and Transparency

1. 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.
2. All donations are to be used to support MS Canada's objects, as registered with CRA.
3. The cost-effectiveness of MS Canada's fundraising programs will be reviewed regularly by the board of directors. No more will be spent on administration and fundraising than is required to ensure effective management and resource development.
4. All costs associated with MS Canada fundraising activity will be accurately disclosed by the organization.
5. MS Canada will make the following information publicly available (e.g., on its website, in its annual report, in its financial statements) within 6 months of its year-end:
 - total fundraising revenues;
 - total fundraising expenses;
 - total expenditures on charitable activities/programming.
6. MS Canada must have their financial statements audited by an independent licensed public accountant.
7. An Investment Policy will be established setting out asset allocation, procedures for investment decisions, and asset protection issues.

Executive Champion

MS Canada's Vice-President, Marketing and Development, is the executive champion for this policy direction. The Executive Team is authorized to develop detailed procedures for the application of this policy and related procedures.

Monitoring and Compliance

MS Canada's Vice-President, Marketing and Development and Vice-President, Shared Services are responsible for leading the monitoring of, the application and

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compliance of this policy within MS Canada’s operations and day-to-day activity in conjunction with other members of the Executive Team. These VPs will work with appropriate 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. Individuals who feel that MS Canada is not operating in compliance with the Standards, can register a complaint with Imagine Canada ([Complaints Form](#).) Complaints are reviewed by a Complaints Committee that is at arm’s length from Imagine Canada.

Related Policies, Legislation

This policy direction, along with other fundraising policy directions, forms the umbrella of policies under which fundraising activities, campaigns and events are conducted within MS Canada.

Policy Review

The policy is to be reviewed every five (5) years following approval on November 23, 2011.

Definitions:

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.

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

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management, and volunteer involvement. <http://www.imaginecanada.ca/our-programs/standards-program>

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.

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