

<b>Title:</b> Donor Development & Gift Management Policy	<b>Category:</b> Fundraising
<b>Type:</b> Community Engagement	<b>Approved:</b> April 10, 2026 <b>Revised:</b>
<b>Review Frequency:</b> Annual	<b>When:</b> May

**1. Purpose**

The purpose of this policy is to establish a consistent, ethical, and compliant framework for the identification, acceptance, management, and stewardship of philanthropic gifts to the Western Development Museum (WDM).

This policy ensures:

- Alignment with the WDM’s mandate and strategic priorities
- Compliance with Canada Revenue Agency (CRA) requirements
- Protection of donor trust and organizational integrity
- Consistency in donor development practices across all WDM locations

This policy is supported by operational procedures that define implementation requirements. These procedures are found in the Donor & Gift Processing Procedures Manual.

**2. Scope**

This policy applies to all **philanthropic contributions** made to the WDM, including:

- Individual, corporate, and foundation donations
- Major and transformational gifts
- Planned gifts and bequests
- Gifts-in-kind

This policy does **not** govern sponsorships, admissions, memberships, or program fees, which are addressed under separate policies and revenue frameworks.

**3. Definition of a Donor**

For the purposes of this policy, a **Donor** is defined as any individual or entity providing a voluntary charitable contribution in support of the WDM’s mission that is eligible for a charitable tax receipt.

Donor categories include:

- Individual donors
- Estate and bequest donors
- Corporate charitable donors (without significant promotional benefit)

- Foundations and philanthropic grants (as defined in financial reporting)

*Revenue from sponsorships, memberships, admissions, commercial activities, gift-in-kind for services, and government or operating grants is not classified as donor revenue, as these do not constitute voluntary charitable contributions eligible for tax receipting.*

#### **4. Definition of a Gift**

A gift is a voluntary transfer of property, including cash or non-monetary assets, for which no substantial benefit is received by the donor.

Eligible gift types include:

##### **Outright Gifts**

- Cash and equivalents
- Publicly traded securities
- Gift-in-kind (non-monetary donations of products or items)

##### **Deferred Gifts**

- Bequests
- Life insurance policies
- Endowed contributions

Gifts of objects and materials that form part of the WDM collection are governed by the WDM Acquisitions Policy.

#### **5. Gift Acceptance Principles**

The WDM will accept gifts that:

- Support the Museum's mission, mandate, and strategic priorities.
- Do not expose the Museum to undue financial, legal, or reputational risk.
- Do not provide donors with influence over organizational decision-making.
- Comply with all applicable legal and regulatory requirements.

The WDM reserves the right to decline any gift that does not meet these criteria.

When required, donors will be encouraged to seek independent legal and financial advice prior to making a gift.

Approval, execution, and acceptance of gifts and associated agreements will be conducted in accordance with WDM Management Policies related to signing authority and approvals and in consultation with the Community Engagement Department.

#### **6. Canada Revenue Agency (CRA) Compliance**

The WDM will comply with all CRA regulations related to charitable receipting and gift acceptance, including:

- Issuing charitable tax receipts only when eligible under the Income Tax Act.
- Ensuring no receipting is provided where donors receive significant benefit.
- Valuing non-monetary gifts in accordance with CRA guidelines, including independent appraisal where required.
- Maintaining appropriate documentation to support all receipted gifts.
- Ensuring all recognition practices remain within CRA guidelines regarding allowable donor benefit thresholds.

Charitable receipting practices will be supported by internal procedures to ensure accuracy and compliance.

## **7. Gift Types – Special Considerations**

### **Gift-in-Kind\***

Non-monetary gifts may be accepted where they:

- Provide value to the WDM.
- Do not provide residual benefit to the donor.
- Are appropriately valued and documented.
- Meets CRA requirements.

\*Gifts of service may be accepted but are not eligible for charitable receipting.

### **Bequests and Planned Giving**

The WDM will accept bequests and other planned gifts and will make every reasonable effort to honour donor intent, provided such intent aligns with the Museum's mission, mandate, and operational capacity.

Where original intent cannot be fulfilled, the WDM reserves the right to decline or redirect the gift to a purpose that most closely aligns with the donor's intent.

### **Gifts of Life Insurance Policies**

At the time of the gift donors must choose how they wish to be receipted; monthly for the premiums paid, or once to the estate when the final gift is realized.

## **8. Ethical Standards**

The WDM is committed to ethical fundraising practices and will:

- Uphold the principles outlined in the Association of Fundraising Professionals (AFP) Donor Bill of Rights (attached).

- Maintain transparency in the use of donated funds.
- Avoid conflicts of interest.
- Ensure all fundraising is conducted with integrity.

Donor contributions will not result in preferential treatment that compromises the integrity of the Museum.

## **9. Donor Rights**

The WDM recognizes and upholds the rights of all donors to:

- Be informed of the Museum's mission and use of funds.
- Receive appropriate acknowledgment and recognition.
- Expect confidentiality and privacy.
- Access accurate and timely information.
- Receive truthful responses.

These rights align with nationally recognized fundraising standards and best practices.

## **10. Donor Privacy and Confidentiality**

The WDM will:

- Protect all donor information in accordance with applicable privacy legislation and internal policies.
- Respect donor requests for anonymity.
- Obtain consent prior to public recognition of a gift.

Donor information will be used solely for purposes related to the Museum's operations and will not be disclosed without appropriate authorization. The Community Engagement Department is responsible for oversight and enforcement of donor privacy, data management, and consent protocols.

Where preferences are unknown (e.g., estate gifts) or consent cannot be granted:

- Recognition may proceed in a respectful and appropriate manner according to this policy and current stewardship guidelines in place at the WDM.

## **11. Stewardship Commitment**

The WDM is committed to responsible management of all gifts and donor relationships.

This includes:

- Recognition: acknowledging and thanking donors (e.g., listings, acknowledgments)

- Stewardship: ongoing engagement, relationship management, and demonstration of impact
- Ensuring funds are used in accordance with donor intent and organizational priorities

Detailed stewardship practices are defined in the Donor & Gift Processing Procedures Manual.

## **12. Recognition Framework**

Recognition and stewardship will:

- Increase in visibility, personalization, and engagement as giving increases.
- Be applied consistently across all locations.
- Reflect cumulative philanthropic giving.

Recognition must:

- Align with WDM's mission and mandate.
- Not interfere with exhibits, programming, or visitor experience.

All naming and recognition agreements are subject to review and approval in accordance with WDM Management Policies and at the approval of the CEO.

## **13. Donor Recognition & Naming Opportunities**

The WDM may offer recognition opportunities to acknowledge significant philanthropic contributions or transformative gifts, including:

- Public acknowledgment (e.g., donor walls, publications, digital platforms).
- Named spaces, programs, or initiatives.
- Time-limited naming rights agreements.

Recognition opportunities will:

- Reflect the scale and impact of the gift.
- Align with the Museum's values, mandate, and brand.
- Be subject to formal agreement and defined terms.

The WDM reserves the right to review, amend, or withdraw recognition where it is determined to be in the best interest of the Museum.

## **14. Reputational Risk & Donor Suitability**

The WDM is committed to protecting its reputation, public trust, and organizational integrity in all donor relationships. Prior to accepting a significant gift or entering into a recognition or naming agreement, the WDM will conduct appropriate due diligence to ensure the donor relationship does not pose a reputational, legal, or ethical risk to the Museum.

The WDM reserves the right to decline a gift or terminate a recognition agreement where it determines, in its sole discretion, that association with a donor is no longer in the best interests of the organization. This includes circumstances where a donor's conduct, public profile, or affiliations have materially changed since the original gift or agreement was made.

Where a naming or recognition agreement is in place, the WDM may review, suspend, or withdraw recognition where continued association would:

- Conflict with the WDM's values, mandate, or public trust obligations
- Expose the organization to legal, regulatory, or reputational harm
- Be contrary to the public interest

Any decision to withdraw or amend recognition will be made by the CEO in consultation with the Board Chair and will be handled with sensitivity and discretion. Where possible, the WDM will engage with the donor or their representatives prior to taking action.