

# Donor & Gift Processing Procedures Manual

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## **PURPOSE**

This manual provides operational procedures and guidance for the processing, administration, and stewardship of philanthropic gifts to the Western Development Museum (WDM). It ensures:

- Consistency across all locations
- Compliance with CRA requirements
- Clear roles and responsibilities
- Accurate and timely donor stewardship

## **SECTION 1: DONATION INTAKE & PROCESSING**

### **1.1 Receiving Donations**

Donations may be received through:

- In-person at WDM locations
- Mail or courier to Corporate Office and Curatorial Centre (CCSC).
- Online platforms
- Third-party facilitation (i.e. Tip Tap)

All donation channels must ensure appropriate documentation is captured at the point of receipt.

### **1.2 Procedure:**

Donations received at a location must be:

- Recorded in the till at time of receipt, includes cash and cheques.
- Deposited within 7 business days
- \*if the amount is over \$5,000, the deposit should happen the next day and notification to CCSC should be within 24 hours.

If donor direction or designation does not align with predefined donation categories, the donation must be directed to the Community Engagement Department at CCSC for processing.

Supporting documentation (donor details, forms, notes) must be:

- Scanned or forwarded to Community Engagement within 7 business days of deposit
- Donor information is added to the CRM software within 3 days of receiving

Donations received directly through the mail or online at the Corporate Office and Curatorial Centre must be:

- Entered into the CRM database within 3 days of receiving
- Cheques are to be deposited within 7 business days
- Online donor details through Stripe are imported monthly
- Tip Tap donor information is imported annually into the CRM software.

All information must be transferred securely in accordance with privacy requirements

### **1.3 Internal Notification**

- Administration Assistant notifies Fundraising Specialist of all gifts over \$5,000 as they arrive.
- Gifts of \$10,000+ are flagged immediately by the Fundraising Specialist for stewardship action.

### **1.4 Data Entry & Tracking**

- All gifts must be entered into the CRM software.
- Donor designations or advisements must be recorded.
- Category allocations (campaign, location, type of gift) must be recorded.

### **1.5 CRM Inclusion Rules**

The CRM is used to track individual and organizational relationships and donor intention, not all financial transactions. The following are entered into the CRM:

- Identified individual donors
- Corporate and foundation donors
- Donors requiring receipting or stewardship
- Sponsors
- Members
- Granting organizations (including operating and government grants)
- Donor intent for wills and estate gifts before the gifts arrive
- Any gift with a donor advisement, regardless of donor information (i.e. donation boxes from the locations for specific fundraising objectives)

The CRM serves as the official system for donor relationship management and charitable receipting. Financial systems (GL) remain the system of record for financial reporting

### **Anonymous Donations – Clarification**

The WDM distinguishes between:

Anonymous Donor (Known)

- Donor identity is known to WDM but not publicly disclosed
- Recorded in CRM
- Stewardship applied
- Marked as “anonymous” in recognition

#### Anonymous Donation (Unknown)

- No donor identity collected
- Not entered into CRM
- Recorded only in financial systems (GL)

## **SECTION 2: CHARITABLE RECEIPTING**

### **2.1 General Rules**

Tax receipts are issued for eligible gifts only (CRA compliant).

- No charitable tax receipting for:
  - Memberships
  - Event tickets
  - Sponsorships
  - Municipal, Government, or Operating Grants (recorded as Grant Revenue)
  - Gifts of service or discounts applied to billing

### **2.2 Receipting Timeline**

- Gifts under \$20 are receipted upon request only
- Gifts over \$20 are receipted within 7 business days of the donation arriving at Corporate Office and Curatorial Centre
- Tip Tap donations are receipted annually (cumulative, upon request)
- Monthly donations (subscriptions) annual consolidated receipt

### **2.3 Gift-in-Kind Receipting**

Must be pre-approved by the Director of Community Engagement and meet CRA requirements:

- Donation of goods or products
- No residual benefit
- Clear value to WDM
- Appraisal required if value exceeds \$1,000

Services or discounts are not eligible for charitable tax receipting. To qualify for a charitable receipt, the full value of the service must be paid by WDM and the discounted portion must be donated back to the WDM separately to be in compliance with CRA requirements.

## **SECTION 3: GIFT-SPECIFIC PROCEDURES**

### **3.1 In-Memory Gifts**

- Location forwards obituary and next-of-kin information to Corporate Office and Curatorial Centre
- Next of kin receives acknowledgment and list of donors within 3 months of the published obituary

- Donors receive receipt and confirmation as outlined in the stewardship matrix
- Gift amounts are never disclosed to next of kin

### 3.2 Legacy Gifts

#### Bequests & Estate Gifts

Community Engagement and fundraising staff manages estate contact and documentation

- Where possible:
  - Confirm donor intent
  - Determine recognition preferences
  - Consult family or estate where appropriate

Where preferences are unknown refer to Donor Development Policy.

#### Planned Giving & Bequest Conversations

Staff may receive inquiries from donors about including the WDM in their will.

Staff must not provide legal or financial advice or draft legal documents but can provide the following options for how best to include the WDM in their will or estate planning:

**GENERAL BEQUESTS:** Are legacies left to certain people or causes that come from the general value of the estate and are made by designating a specific dollar amount, or a fixed percentage of your estate to the cause of your choice.

*I give, devise, and bequeath to the Western Development Museum (WDM), Charitable Business Number 119293215RR0001, the sum of \$ SPECIFIC AMOUNT for the benefit of the WDM and its general purposes.*

*I give, devise, and bequeath to the Western Development Museum (WDM), Charitable Business Number 119293215RR0001, \_\_ % (PERCENTAGE) of the residue of my estate, for the benefit of the WDM and its general purposes.*

**SPECIFIC BEQUESTS:** Are made when the gift is bequeathed for a designated purpose. It is particularly important to talk to a representative from the WDM to ensure the Museum can meet the conditions of your specific bequest.

*I give, devise and bequeath to the Western Development Museum (WDM), Charitable Business Number 119293215RR0001 the sum of \$ SPECIFIC AMOUNT for the benefit of the WDM to be used for the following purpose: (state the purpose). If at any time in the judgement of the trustees of the WDM it is impossible or impracticable to carry out exactly the designated purpose, they shall determine an alternate purpose closest to the designated purpose, keeping in mind the spirit of the gift intent.*

Staff should encourage donors to confirm the details and any estate planning to a lawyer, accountant or estate planning professional in writing whenever providing bequest language.

*Referral Requirement for Planned Giving & Bequest Gifts:* All planned giving inquiries must be documented in the CRM and reported to the Director of Community Engagement or designate.

### **Life Insurance Policies**

When a donor gifts an irrevocable life insurance policy to the WDM:

- The donor may choose to receive:
  - A charitable tax receipt for premium payments made, or
  - A charitable tax receipt issued to the estate for the full policy value upon realization
- Staff must:
  - Confirm the donor's intended receipting approach
  - Refer the donor to the Community Engagement Department
  - Ensure appropriate documentation is obtained and retained

### **3.3 Publicly Traded Securities**

When a donor gifts publicly traded securities:

- The charitable tax receipt is issued for:
  - The fair market value at the closing trading price on the date the securities are received in the WDM brokerage account
- Staff must:
  - Immediately notify the Community Engagement Department
  - Not provide valuation estimates to the donor
  - Ensure transfer is directed to the approved WDM brokerage account using the appropriate forms or transfer paperwork

## **SECTION 4: STEWARDSHIP EXECUTION**

Stewardship levels are applied based on individual gifts at the time of donation.

In addition, donors who reach a higher giving level through cumulative contributions may be elevated to the corresponding stewardship level for recognition and relationship management purposes. This ensures long-term and repeat donors are acknowledged in alignment with their total contribution to the WDM.

### **4.1 Stewardship Principles**

- All gifts over \$20 receive a charitable tax receipt within 7 days of arriving at Curatorial and Corporate Services Centre
- Stewardship is assigned by giving level and role
- Stewardship increases in personalization and leadership involvement as the amount increases

- Each gift is stewarded based on its individual value; cumulative contributions may elevate a donor to a higher stewardship level once a defined threshold is reached

#### 4.2 Stewardship by Giving Level

<b>\$20–\$99</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
Thank-you email	Fundraising Specialist	7 days
Add to e-newsletter list	Administrative Assistant	Ongoing
<b>\$100–\$999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
Form thank-you letter	Fundraising Specialist	7 days
Add to e-newsletter list	Administrative Assistant	Ongoing
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$1,000–\$4,999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
Personalized thank-you letter	Fundraising Specialist	7 days
Primary phone call	Fundraising Specialist	10 days
<i>Sparks</i> subscription	Administrative Assistant	Annual
Impact report mailing list	Administrative Assistant	Annual
Donor wall inclusion	Comm. Engage. Dept	Ongoing
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$5,000–\$9,999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
Customized thank-you letter	Fundraising Specialist	7 days
Primary phone call	Fundraising Specialist	7 days
<i>Sparks</i> subscription	Administrative Assistant	Annual
Impact report mailing list	Administrative Assistant	Annual
Donor wall inclusion	Comm. Engage. Dept	Ongoing
Holiday card mailing list	Administrative Assistant	Annual
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$10,000–\$24,999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
CEO-signed thank-you letter	Comm. Engage. Dept	7 days
Primary phone call	Director CE	7 days
<i>Sparks</i> subscription	Administrative Assistant	Annual
Impact report mailing list	Administrative Assistant	Annual

Donor wall inclusion	Administrative Assistant	Ongoing
Holiday card mailing list	Administrative Assistant	Annual
VIP invitations	Comm. Engage. Dept	Ongoing
Private tour offered	Comm. Engage. Dept	6 months
Complimentary 1 year Membership (valued below CRA allowable benefit threshold)	Comm. Engage. Dept	30 days
National Philanthropy Day consideration	Comm. Engage. Dept	Annual
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$25,000–\$99,999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
CEO-signed thank-you letter	Comm. Engage. Dept	7 days
Primary phone call	CEO	10–14 days
Secondary follow-up	Director CE	30 days
<i>Sparks</i> subscription with recognition	Comm. Engage. Dept	Ongoing
Impact report mailing list	Administrative Assistant	Annual
Donor wall inclusion	Administrative Assistant	Ongoing
Holiday card mailing list	Comm. Engage. Dept	Annual
VIP invitations	Comm. Engage. Dept	Ongoing
Private tour offered	Comm. Engage. Dept	6 months
Social media acknowledgment offered	Comm. Engage. Dept	As scheduled
Complimentary 1 year Membership (valued below CRA allowable benefit threshold)	Comm. Engage. Dept	30 days
National Philanthropy Day consideration	Comm. Engage. Dept	Annual
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$100,000–\$249,999</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
CEO-signed thank-you letter	Comm. Engage. Dept	7 days
Primary phone call	CEO	Immediate
Board Chair acknowledgment	Board Chair	30 days
Stewardship plan created	Director CE	30 days
<i>Sparks</i> subscription + recognition	Comm. Engage. Dept	Ongoing
Donor wall inclusion	Comm. Engage. Dept	Ongoing
Holiday card mailing list	Administrative Assistant	Annual
VIP invitations	Comm. Engage. Dept	Ongoing
Private tour (priority)	Comm. Engage. Dept	As scheduled
Social media acknowledgment offered	Comm. Engage. Dept	As scheduled
Complimentary 1 year Membership (valued below CRA allowable benefit threshold)	Comm. Engage. Dept	30 days

National Philanthropy Day consideration	Comm. Engage. Dept	Annual
Eligible for Board Call Program (\$250+)	Comm. Engage. Dept	Semi-annual
<b>\$250,000+</b>		
<b>Action</b>	<b>Responsibility</b>	<b>Timeline</b>
CEO-signed thank-you letter	Comm. Engage. Dept	Immediate
Primary phone call	CEO	Immediate
Board Chair call	Board Chair	14–30 days
Formal stewardship plan	Director CE	30 days
Quarterly relationship touchpoints	Comm. Engage. Dept + CEO	Ongoing
Naming opportunity discussion (if applicable)	CEO + Director CE	As appropriate
All applicable stewardship actions from lower giving levels	Comm. Engage. Dept	Ongoing

**4.3 Board Thank You Call Program**

Initiated to connect board members with the core of our donor community. Reports are compiled twice annually with pertinent donor information and distributed to board members for phone call follow-up:

- Applies to donors \$250+
- Conducted twice annually
- Coordinated by Community Engagement Department
- Assigned to Board members through the CEO

Board calls:

- Do not replace initial acknowledgment
- Do not occur before initial stewardship
- Are tracked separately

**SECTION 5: RECOGNITION IMPLEMENTATION**

**5.1 General Rules**

- Recognition follows the standard stewardship process and the Donor Development Policy,
- Must be approved by the donor when possible,
- Must be consistent,
- Must align with donor preferences.

**5.2 Donor Walls & Listings**

Published annually, the donor wall list is compiled from CRM reports of current and historical giving. The list is reviewed and approved by the Director of Community

Engagement and the CEO prior to publication. Each location will receive an identical copy of the list (Donor Wall) for mounting and display in the entrance of that location.

- Based on cumulative giving
- Standardized across all locations
- Donors recognized in perpetuity
- Included unless anonymity requested

### **5.3 Public Recognition**

For any of the donor stewardship elements that require public recognition, community engagement staff should in all instances obtain consent prior to the planned acknowledgement whenever possible.

- Where consent is not possible (e.g., estate gifts):
  - Apply as per Donor Development & Gift Management Policy.

## **SECTION 6: DONOR PRIVACY & DATA MANAGEMENT**

### **6.1 Guidelines**

The Community Engagement Department is responsible for the oversight, management, and protection of donor information. This includes:

- Ensuring compliance with applicable privacy legislation and WDM policies
- Managing donor consent for recognition and communication
- Maintaining confidentiality of donor records
- Overseeing CRM data integrity and access controls
- Ensuring secure transfer and storage of donor information across all locations
- Maintaining policies and procedures that protect donor privacy and align the data management to safeguard confidentiality

## **SECTION 7: CAMPAIGN PROCEDURES**

### **7.1 Purpose**

Provides guidance for campaigns, promotions, and targeted fundraising initiatives.

### **7.2 Campaign Guidelines**

All campaigns must:

- Align with Fundraising Policy and Donor Development & Gift Management Policy
- Have pre-approved:
  - Timeline and Plan
  - Objectives and deliverables
  - Budget
  - Campaign-specific stewardship plan

**Example: Adopt-a-Bench (naming-rights campaign)**

- Fixed contribution level
- Defined term (e.g., 10 years)
- Includes:
  - Plaque recognition
  - Donor wall inclusion
  - Inclusion in Sparks and Impact Report mailing lists