

**Category:** Foundation  
**Subject:** Donor Recognition Policy  
**Issued By:** President & CEO, SHN Foundation  
**Approved By:** Board of Directors  
**Rescinded Policies:** SHNF Donor Recognition Policy  
**Harmonized:**  Yes  No

**Policy Number:** SHN-FOUND-002  
**Date:**  
**Revision Date (s):**  
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## PURPOSE:

- In grateful appreciation for philanthropic donations, Scarborough Health Network (SHN) and Scarborough Health Network Foundation (SHNF) have developed a comprehensive policy to ensure each donor is thanked, celebrated, and recognized for their generosity. Donor recognition is the practice of providing formal, informal, personal, and public expressions of appreciation to donors that make philanthropic contributions to the organization.
- All donor recognition offered will be in accordance with the missions, vision, and objectives of Scarborough Health Network ("the Hospital") and Scarborough Health Network Foundation ("the Foundation") and must conform to this Policy.
- This Policy aims to establish guidelines for the appropriate, equitable, and consistent recognition of philanthropic gifts to Scarborough Health Network Foundation, develop a centralized framework for donor recognition and stewardship and ensure one clear Policy of recognition is unilaterally applied.
- This Policy is approved by the SHNF Board of Directors and SHN Board of Directors upon the recommendation of the Foundation President & CEO.
- The Policy will be administered by the Foundation's Stewardship and Donor Engagement Team.
- This Policy applies to all contributions received by the Foundation from individuals, estates, corporations, foundations, service clubs, and other community organizations.

## POLICY STATEMENT:

- Donor recognition has been established based on giving levels outlined in the Foundation's donor recognition framework to support the organization's ongoing stewardship priorities.
  - The framework outlines recognition, reporting, and engagement opportunities that may be offered to donors based on their giving to the Foundation.
  - The development and management of the associated recognition opportunities are the responsibility of the Foundation and will be updated as needed to meet the evolving stewardship needs and priorities.
- Tax receipts and acknowledgment letters will be issued for all individual donations of \$20 or greater.
- The Hospital and the Foundation will respect and observe a donor's wish for anonymity instead of public recognition when requested.
- Donors who have remembered SHNF in their estate plan will be recognized as members of the Foundation's Legacy Circle.
- The Foundation may name an endowment fund in recognition of a donor for endowed gifts of \$100,000 or greater, in accordance with the Foundation's Endowment Policy.
  - All other recognition for endowed gifts shall be aligned with the Foundation's donor recognition framework.

### Physical Recognition:

- Donors who make a gift or pledge of \$50,000 or above shall qualify for a physical recognition opportunity which may include a dedication plaque installed in/or near the area their donation supports.
  - A dedication/recognition plaque may be installed near the equipment for donations that support equipment acquisition.

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- Plaques and other signage will not be placed on medical equipment such as patient beds, CT Scans, MRI machines, etc., to comply with the Hospital's hygiene standards.
- All recognition opportunities and dedication plaques shall be for a maximum of 20 years.
- When the capital redevelopment of space occurs during the term of an existing recognition opportunity, SHNF will work with the donor (their family member or legal representative) to provide appropriate recognition of past philanthropy while providing new opportunities for future gifts integral to the further growth of SHN.
- In recognition of gifts of \$1,000,000 or greater, the donor shall qualify for a naming opportunity with a designated term according to the Foundation's Naming Policy.
- The Foundation may choose to honour long-time loyal donors through physical recognition or naming opportunities to acknowledge their cumulative giving.
  - In these circumstances, each opportunity will be approved in accordance with the appropriate policy requirements for naming or recognition opportunities.
- Physical recognition may begin upon receipt of a minimum of 20% of the total commitment and a signed gift agreement, with the installation of signage to follow.
- Recognition expenses may include events, signage, plaque costs, and other activities associated with recognizing a gift. These costs will be derived from the gift, and the Foundation will ensure expenses are reasonable and aligned with Canada Revenue Agency guidelines for stewardship and recognition costs.
  - The Foundation may work with the Hospital to pursue cost-sharing arrangements when donor recognition needs to be incorporated into a capital development plan.
  - Recognition expenses for gifts of \$10 million and more will be determined on a case-by-case basis and approved by the Foundation's Senior Leadership Team.
- Commercial logos or any wording (e.g., personal injury lawyers) that may be perceived to have commercial value or advertising intent will not be incorporated into donor wall recognition, dedication plaques, or naming signage.
- Except for medical doctors, honourifics and suffixes, e.g., LL.B, will not be incorporated into donor wall recognition, dedication plaques, or naming signage.

Physical and Virtual Donor Walls:

- One-time or cumulative gifts of \$10,000 and up will qualify donors for recognition on the donor walls.
- Gifts from different family members may be combined for donor wall recognition.
- Donor walls will be updated annually after the close of the fiscal year.
- Donor wall recognition celebrates a donor's lifetime giving to the institution, and recognition on the donor wall shall be for the life of the donor walls in its current form.
  - Under the now-defunct Rouge Valley Health Systems Foundation, the donation level for donor wall recognition at Centenary Hospital was \$2,500. Donors listed on the Centenary donor wall before the merger with SHN have been grandfathered into the old recognition policy and remain on the wall for the life of the donor wall in its current form.
  - All new recognition on the Centenary donor wall will abide by the minimum for donor wall recognition set out in this Policy.

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- Donors and sponsors will be classified and recognized according to the donation level and based on the donor wall recognition levels outlined in the donor recognition framework.

#### Authority and Approval:

- The donor recognition framework outlines the recognition, engagement, and reporting opportunities at set donation levels that may be offered to a donor. Revisions to the giving levels and associated opportunities are subject to approval by the Foundation's President & CEO.
- All proposals for physical recognition opportunities regarding gifts of \$50,000 or more shall be forwarded to the Foundation's President & CEO for approval, who shall determine whether the proposed opportunity conforms to this Policy, is otherwise appropriate, and is of sufficient merit.
- All naming opportunities will be offered and conferred following the approval process outlined in the Naming Policy.
- Any proposed recognition that falls outside of this Policy will be reviewed on a case-by-case basis by Foundation's executive team that consists of the President & CEO, Vice-President, Philanthropy, Vice-President, Finance & Operations and Vice-President, Community Development to determine acceptability.

#### Gifts Eligible for Recognition:

- Cash, gifts of stock, securities, ETF, bank to bank transfers, credit card donations, or other cash equivalents made as a one-time gift or as part of a pledge.
- Pledges - All contributions, unless otherwise stipulated, are recognized upon receipt of a written pledge form or gift agreement and when accompanied by a minimum of 20% of the pledged amount.
- Legacy Gifts:
  - Realized charitable bequests receive the same benefits as cash donations.
  - Donors who have made an irrevocable legacy gift, e.g., a charitable remainder trust, will qualify for recognition at the receipt value. Any physical recognition will be granted following terms outlined in this Policy, the Naming Policy, and the donor recognition framework.
  - How a legacy gift is recognized is dependent on the type of the gift and how it is structured. Each irrevocable legacy gift will be reviewed on a case-by-case basis and discussed with the donor, a family member, or a legal representative.
- Memorial Gifts:
  - Memorial gifts will receive the same benefits as a cash donation.
  - The gift will be recognized as a gift to the Foundation in the name of the memorialized person.
- Event Sponsorships:
  - Sponsors will receive recognition for sponsorship of the event through the specific sponsorship guidelines established for the event.
  - Sponsorship guidelines for an event may include recognition on the donor walls.

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- Gift-in-Kind:
  - Recognition benefits for in-kind gifts will equal the liquidated amount but will not be less than 50% of the receipted amount.
- Service In-Kind Donations:
  - Service in-kind donations (not converted to cash) are generally not recognized.
  - However, in exceptional circumstances, the Foundation's Senior Leadership Team may elect to recognize specific service in-kind donations related to a project, priority, or campaign.
- Other:
  - Gifts that fall outside the mandates of the Hospital and Foundation will be evaluated on a case-by-case basis.

Delinquency:

- Pledge payments in arrears by more than two years, with efforts made by the Foundation to receive payment, may result in the suspension of recognition initiatives until the pledge payments resume.
- If the pledge or a partial pledge is written off, recognition will be adjusted to reflect the gifts that have been received.

**REVIEWED BY:**

- SHN Governance Committee: May 11, 2022
- SHNF Nomination and Governance Committee: May 18, 2022
- SHNF Executive Committee: May 24, 2022

**APPROVED BY:**

- SHN Board of Directors: June 9, 2022
- SHNF Board of Directors: June 28, 2022