

Category:	Foundation	Policy Number:	SHN-FOUND-003
Subject:	Gift Acceptance Policy	Date:	
Issued By:	President & CEO, SHN Foundation	Revision Date (s):	
Approved By:	Board of Directors	Page	Page 1 of 11
Rescinded Policies:	SHNF Gift Acceptance Policy		
Harmonized:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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PURPOSE:

- Scarborough Health Network Foundation (SHNF) welcomes donations that enable Scarborough Health Network (SHN) to fulfill its mission of improving lives through exceptional care.
- This Policy is intended to guide the employees, volunteers, and leaders of Scarborough Health Network (“the Hospital”) and Scarborough Health Network Foundation (“the Foundation”) on matters of gift acceptance and ensures that all donations received are in accordance with the organizations’ mission, vision, and objectives.
- The Gift Acceptance Policy aims to identify the various types of donations that the Foundation may accept and outline the guidelines for each type of donation.
- This Policy ensures that gifts will:
 - Protect the donor’s interests;
 - Be acceptable to Canada Revenue Agency (“CRA”);
 - Minimize the risk of liability on the Hospital and Foundation, their staff, and the Board of Directors (“the Board”); and
 - It will be cost-effective for the donor and the Foundation.
- The acceptance of gifts is linked to the following policies; SHN and SHNF Donor Recognition Policy, SHN and SHNF Naming Policy, SHNF Endowment Policy, SHNF Privacy Policy, and other policies.

POLICY STATEMENT:

- This Policy applies to future donations and is not meant to change the terms or conditions of any existing gifts.

Direction of Gifts:

- Securing outright gifts is the highest priority for the Foundation, and donors who can make such gifts will be encouraged to do so.
- Undesignated or unrestricted gifts will be used as the Foundation determines best to advance the Hospital’s mission.
- Where donations to the Foundation do not contain any restrictions on their use, the Foundation President & CEO, in consultation with the Foundation Board’s Finance Committee or the Hospital President & CEO, will exercise discretion to determine the best use of the funds.
- Restricted gifts must be used expressly for the purposes they are gifted and must be consistent with the objectives of the Foundation and the priorities of the Hospital.
- Restrictions for gifts will be broad to allow the Hospital and the Foundation discretion to use funds to fulfill the general intent of the donor and the mission of the Hospital.
- Donors who want to donate \$10,000 or above for a specific designated purpose that may not align with current fundraising priorities must consult with and receive approval from the Foundation. Such approval will not be unreasonably withheld.
- The Foundation does not encourage restrictive giving. However, it recognizes that such gifts are a response to a profoundly personal need or experience. Every effort should be made to accommodate donors, provided that the restrictive purpose is within the bounds of acceptability by the Hospital. Should the donor stipulate an

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unacceptable condition to the Hospital and the Foundation, the Foundation shall work with the donor to find an appropriate alternative.

Foundation's Position on Acting as Trustee or Executor:

- The Foundation will not serve as the trustee of a charitable remainder trust or trust for residual interest gifts except as approved by the Board on the advice of the Finance Committee.
- Donors who wish to establish such trusts will be advised to name a trust company, or other qualified trustees, as the trust manager.
- No person in their capacity as an officer, director, member, or employee of the Foundation will serve as a personal representative, trustee, or executor of a Will where the Foundation is named a beneficiary. The Board must approve exceptions with a recommendation from the Finance Committee. When such an exception is made, one of the following conditions must exist:
 - The Foundation is the sole beneficiary of a Will;
 - The Foundation is not aware of any potential legal claims that might affect the estate; and
 - A professional co-executor is also named in the Will, or The Will gives the Foundation the right to appoint an agent to act on the Foundation's behalf or otherwise on the advice of the Foundation's legal counsel and Finance Committee and as approved by the Board. Where the Foundation does serve in this role, before finalizing the accounts of the estate, the Foundation will present them to the Finance Committee of the Board for approval.
 - Extenuating time-sensitive circumstances where the Foundation has been named a beneficiary, and there is no other individual to act as the trustee or executor. These will be reviewed by the Foundation President & CEO on a case by case basis in consultation with legal counsel.

Privacy:

- The Foundation is committed to protecting the privacy of the personal information of its donors, volunteers, and other stakeholders.
- The Foundation values the trust of those it interacts with and of the public and recognizes that maintaining this trust requires transparency and accountability in the Foundation's treatment of personal information that it receives.
- See the Foundation's Privacy Policy for guidelines.

Eligible Gifts:

- The Foundation is authorized to accept both outright and deferred gifts and pledges, and funds raised through third-party fundraising initiatives.
- Outright Gifts are current gifts made directly to the organization when the donation is committed, i.e., title transfers at the time of the gift.
- Deferred Gifts are delayed, and the transaction of gifting occurs later than the date when the commitment was made, and specific conditions have been met, i.e., the title does not pass until the donor's death.
- Pledges are a donation commitment to be paid over a time period that is mutually acceptable to the donor and the Foundation.

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- The Foundation may accept a multi-year pledge. The period to fulfill a pledge will be agreed upon between the Foundation and the donor.
- The standard pledge period acceptable to the Foundation will be a five (5) year term. The Foundation President & CEO will approve any exceptions to this term on a case-by-case basis.
- The Foundation requires that all pledges be confirmed in writing before they are accepted.
- For pledges of \$50,000 or above, the donor and the Foundation must sign a gift agreement.
- According to Canada Revenue Agency, if the donor ceases payment of an agreed-upon pledge, any prior pledge payments received by the Foundation are not eligible for reimbursement.
- Before taking any action, the Foundation will make every attempt to renegotiate with the donor to see the pledge fulfilled.
- Third-Party Gifts are monies raised by an outside individual or entity that may be accepted if the individual or entity does not have a mission that is in conflict or perceived to conflict with the mission of the Hospital and the Foundation. The Foundation reserves the right to refuse such gifts without explanation.
- Regarding Bill 160's Health Sector Payment Transparency Act, contributions from pharmaceutical companies and medical device manufacturers must be declarable and cannot be made anonymously.
 - Contributions of \$10,000 or more shall require documentation through a gift agreement outlining the purpose and conditions of the gift for review and approval by the Foundation.
- The Foundation may accept the following types of gifts and commitments:
 - **Cash Gifts or Cash Equivalents:**
 - The Foundation will accept cash or cash equivalent gifts such as but not limited to; bank to bank transfers, credit cards, or payroll deductions.
 - **Charitable Bequests:** A bequest is a gift made by a donor via their Last Will and Testament.
 - When a donor notifies the Foundation of their intent to include a provision in their will, sample bequest language for restricted and unrestricted gifts will be provided to donors and their lawyers or notaries to ensure that the bequest provision is worded correctly.
 - Donors will be encouraged to consult with Foundation staff to ensure their bequest intentions can be honoured.
 - Donors will also be invited to provide information about their bequest provision to the Foundation. Where donors wish to send a copy of their Will or the section of their Will naming the Foundation as a beneficiary, the Foundation will keep that information strictly confidential.
 - During the probate of estates containing a bequest to the Foundation and during the post-death administration of revocable trusts containing dispositive provisions benefiting the Foundation, the Vice-President, Philanthropy (or designate) will represent the Foundation in all dealings with the lawyer and personal representatives of the estate.
 - The Foundation President & CEO (or designate) shall keep the Foundation Board Chair apprised of particularly contentious estates.
 - When a claim is made against an estate, staff will consult with the Foundation's legal counsel.
 - **Life Insurance Policies (and their Proceeds):** Donors may donate a life insurance policy or its proceeds to the Foundation in one of the following ways:

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- name the Foundation as the beneficiary of a life insurance policy;
- irrevocably assign a paid-up policy to the Foundation, naming the Foundation as owner and beneficiary;
- Purchase a new policy, make the Foundation owner and beneficiary, and receive a tax receipt for premium payments.
- When ownership of a policy is irrevocably assigned to the Foundation, the donor is entitled to a gift receipt for the net cash surrender value, if any, at the time of the transfer and for each premium as paid in the future.
- When the Foundation is the beneficiary of a policy, the Foundation will issue a gift receipt to the donor's estate upon receipt of the death benefits.
- If a donor purchases a new policy, the Foundation will encourage them to pay it up entirely in ten years or fewer. The Foundation prefers policies with equity and significant cash surrender value.
- In the event a policy is contributed on which premiums remain to be paid, the donor is responsible for paying the premiums directly to the insurance company. Once the Foundation receives proof of payment of the premium, the Foundation will issue a gift receipt for the amount of the premium payment.
- If a donor stops paying premiums before the policy is paid up, the Foundation will either discontinue the policy or pay the remainder of the premium payments to ensure it receives the death benefit. The Finance Committee will make this decision upon the recommendation of the Foundation President & CEO.
- **Gifts of Registered Assets (RRSPs, RRIFs, and TFSAs):** These are registered savings assets.
 - Donors may make gifts of these assets by naming the Foundation a beneficiary for all or a portion of the registered asset. They may also name their estate as a beneficiary and designate a gift in their Will for any amount up to the entire proceeds of the registered asset.
 - When the Foundation receives the proceeds of the gift, it will issue a receipt to the donor's estate.
- **Real Estate:** Gifts of real estate can be vacant or developed properties. These would include an outright gift where no encumbrance on the property exists, a residual interest in the property, or funding a charitable remainder trust.
 - The Foundation will accept gifts of real estate in general with a view of ultimate disposal.
 - Where real estate is transferred subject to residual interest, the requirements for residual interest gifts must also be met.
 - The donor will secure a written appraisal of the property from a qualified, independent appraiser, at the donor's expense and in a form acceptable to the Foundation.
 - The Foundation will determine if the donor has title to the property.
 - The Foundation will review other factors, including tax liabilities (HST and Land Transfer Tax), zoning restrictions, marketability, current use, and cash flow, to determine whether it would be in the best interests of the Foundation to accept the gift.
 - The Foundation will review the property's environmental status and may require an environmental assessment, which could include an environmental audit. The Foundation will accept the property only if:
 - it contains no toxic substances, or

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- Toxic substances are removed, or other remedies are taken before the title transfer to ensure the Foundation does not incur any liability when it accepts the gift. The donor normally pays for these expenses, although the Foundation may elect to cover them.
- Mortgaged property cannot be accepted if the Foundation incurs any debt. Special consideration may be given on a case-by-case basis.
- A deed of gift that specifies the terms of the gift will be prepared at the donor's expense and may be reviewed by the Foundation's legal counsel before the gift is accepted. The Foundation will not accept the gift until the donor and their legal advisor determine that the deed is in the proper form and that the gift itself is appropriate for the donor's situation.
- The Foundation will issue a gift receipt for the property's appraised value (or present value of the residual interest computed on the appraised value in the case of residual interest gifts). However, the Foundation has the right to secure its own appraisal and issue a gift receipt based on that appraisal.
- The cost of adhering to these guidelines may be considerable. It is expected that the prospective donor will bear the costs.
- The Foundation will not accept a gift of ecologically sensitive land.
- **Publicly Listed Securities:** Publicly listed securities are shares, debt obligations, or rights listed on a prescribed stock exchange. They also include mutual fund units and units in a segregated fund trust.
 - All stock exchanges in Canada qualify, most in the United States and many in other countries.
 - Acceptance by the Foundation will depend on a review of the security's liquidity by the Vice President, Finance & Operations.
 - The Foundation will issue a gift receipt to the donor for the gift's fair market value.
 - The gift's fair market value will be calculated using the closing value of the securities on the date they are registered in the Foundation's name (either directly or beneficially).
 - The Date of the Gift will be determined as follows:
 - For securities in certificate form, it is the date the donor hand-delivers the share certificate and transfers power of attorney to the Foundation office;
 - If it is mailed, the date that these documents are post-marked.
 - If the donor registers the share certificate in the Foundation's name, the date of the gift is the date of the registration.
 - The Foundation will work closely with the donor and the donor's financial advisor or stockbroker to ensure the timely and efficient completion of the gift.
 - Once the Foundation or its broker receives it, securities will be sold at the earliest convenient date.
 - The Foundation may assume all costs of completing the gift (i.e., commission on transfer).
- **Gifts of Residual Interest:** A residual interest gift is an arrangement under which property (other than cash or securities) is transferred to the Foundation. A trust deed transfers the gift, but the donor retains the use of the property for life or a term of years. For example, the donor might give the Foundation a residual interest in a personal residence and continue living there.
 - The donor of a residual interest gift should be at least 65 years old.
 - Real estate contributed to the trust will be subject to a thorough review, as described in the guidelines for gifts of real estate.

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- The Foundation will not serve as trustee for a residual interest gift except as approved by the Board on the advice of the Finance Committee.
 - It may, however, refer the donor to at least three institutional trustees who may provide this service, but the donor will make the final selection.
 - The donor will continue to be responsible for real estate taxes, insurance, utilities, and maintenance costs of the property after transferring the title to the Foundation unless the Foundation, upon prior approval of the Board (or designated committee), agrees to assume responsibility for all or part of the costs.
 - A trust deed will be prepared at the donor's expense and may be reviewed by the Foundation's legal counsel before the gift is accepted. The terms of the gift, responsibilities for expenses, and, if appropriate, its valuation will be specified in the trust deed. The deed must provide that the trustee has the right to inspect the property and review insurance coverage annually to ensure that the Foundation's interest is safeguarded.
 - The Foundation will not execute the deed until the donor and their legal advisor have determined that the document is in the proper form and that the gift itself is appropriate to the donor's situation.
 - The Foundation will issue a gift receipt to the donor at the time the gift is established for the calculated present value of the residual interest as permitted by law.
 - At the donor's expense and in a form acceptable to the Foundation, the donor must provide a property valuation before the Foundation issues a gift receipt. In some cases, the Foundation may acquire its own appraisal.
 - The effect that issuing the receipt will have on the Foundation's disbursement quota should be considered one that does not leave the Foundation in a situation where it cannot meet its disbursement quota.
- **Charitable Remainder Trusts:** A charitable remainder trust is a form of a residual interest gift. The donor irrevocably transfers property to a trustee who holds and manages it. The net income will be paid to the donor or other named beneficiary. When the trust terminates (either at the death of the beneficiary or after a term of years), the trust remainder is distributed to the Foundation.
- The Foundation recommends that beneficiaries be at least 65 years of age unless the trust is for a term of years and that the trust should be at least \$100,000.
 - The Foundation will not serve as trustee for a charitable remainder trust except as approved by the Foundation Board on the advice of the Foundation's Finance Committee. It may, however, refer the donor to at least three institutional trustees who may provide this service, but the donor will make the final selection.
 - A trust deed will be prepared at the donor's expense and may be reviewed by the Foundation's legal counsel before the gift is accepted. The Foundation will not execute the deed until the donor and their legal advisor have determined that the document is in the proper form and that the gift itself is appropriate.
 - The donor has no right to encroach on capital. The Foundation will issue a gift receipt to the donor at the time the gift is established for the calculated present value of the residual interest as permitted by law. At the donor's expense and in a form acceptable to the Foundation, the donor

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must provide a property valuation before the Foundation issues a gift receipt. In some cases, the Foundation may acquire its own appraisal.

- **Gift Plus Annuities** – A gift annuity is an arrangement where a donor contributes to the Foundation pursuant to an agreement authorizing the Foundation to purchase a commercial prescribed annuity that will pay a stipulated amount for the annuitant’s life (s) or a term of years.
 - Assets in excess of the amount required to purchase the commercial annuity are retained by the Foundation and used for purposes specified by the donor and acceptable to the Foundation.
 - Determination of the gift receipt and taxation of annuity payments will be in accordance with the Canada Income Tax Act and any Interpretation bulletins issued by Canada Revenue Agency.
 - The minimum amount the Foundation will accept for a gift annuity is \$10,000.
 - The cost of the commercial annuity will not exceed 75% of the assets transferred.
 - The donor may designate the purpose of the gift subject to the consent of the Foundation.
 - The commercial insurance company shall be selected, and the terms of the annuity contract negotiated by the Vice President, Finance & Operations, or by another person or persons to whom the Board delegates this responsibility.
 - Only highly-rated companies shall be selected to reinsure an annuity.

- **In-Kind Gifts:** Gifts-in-kind are non-cash gifts (including medical equipment, prizes, auction items) that typically require a valuation for gift receipt purposes. The Foundation will only accept in-kind gifts, not including securities or real estate gifts, if they will directly benefit the Foundation and the Hospital.
 - If the Foundation wishes to accept a gift in kind, the donor will be receipted for the gift’s fair market value.
 - The Foundation shall decide how to best use the gift.
 - Before the Foundation accepts a gift-in-kind, it will assess whether the property given will help the Foundation further its charitable purposes or whether it can immediately sell the property.
 - If it is not usable or marketable, the Foundation will not accept the gift.
 - The donor will provide the Foundation with appropriate documentation supporting the current fair market value of the property and the date of acquisition by the donor.
 - If the property is being donated within three years of its acquisition, the donor will also provide appropriate documentation of the cost of the property.
 - When the property is valued at over \$1,000.00, the donor will provide an independent appraisal. The appraisal will be at the donor’s expense and in a form acceptable to the Foundation.
 - When the property is under \$1,000.00, an estimated value from the donor based on the original purchase invoice will be applied. The Foundation may choose to obtain its own appraisal.
 - When the gift is made three years or more after its acquisition by the donor, and the donor did not purchase the property to donate it, the gift receipt will be issued for the fair market value. Otherwise, the gift receipt will be issued for the lesser of the cost of the property or fair market value.
 - Gift receipts will not be issued for donations of services, items with an advertising component, or used goods (such as books, toys, or clothing).
 - The disposition of the property by the Foundation is at the discretion of the Board (or designate).

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- The Foundation will not accept gifts of used equipment such as wheelchairs, commode chairs, or patient beds in compliance with hospital safety standards.
 - The Hospital and Foundation do not accept gifts of art unless they can be immediately disposed of to further the mission of the organization on the approval of the Foundation's President & CEO.
 - Any artwork accepted for the purpose of disposal will be required to abide by the Foundation's appraisal process for in-kind donations.
- **Service In-Kind Donations:**
 - Tax receipts will not be issued for service in-kind donations.
 - If a tax receipt is desired, the Foundation will pay for the service, and the monies paid may be donated back to the Foundation and thus fall within the definition of a gift of cash.
- **Gifts of Shares in Privately Owned Companies and Other Business Interests:** Donors may make gifts of privately owned shares and partnership interests.
 - These are highly complex gifts requiring extensive legal, tax, and accounting advice for the donor and the Foundation.
 - The Foundation may accept these gifts as long as it assumes no known or contingent liability in receiving them and there is a plan to have the shares purchased or redeemed at an identified point in the future.
 - A gift of shares in a privately-owned company should be for at least \$50,000 unless otherwise approved by the Board. Satisfactory evidence of the value of the shares must be provided at the donor's expense before a gift receipt will be issued.
 - To be considered for acceptance, partnership interests must not subject the Foundation to cash calls or other liability and must not have adverse tax consequences to the Foundation.
 - A deed of gift that specifies the terms and responsibilities for expenses will be prepared at the donor's expense and may be reviewed by the Foundation's legal counsel before the gift is accepted.
 - The Foundation will not accept the gift until the donor and their legal advisor determine that the deed is in the proper form and that the gift itself is appropriate for the donor's situation.
- The Foundation is also authorized to accept other gifts that the Board approves. All programs, solicitation plans, and activities shall be subject to the supervision of the Board.

Approving and Accepting Gifts:

- The Board authorizes the Foundation President & CEO or their designate to execute gifts with prospective donors in accordance with the guidelines set out in this document.
- Unrestricted and outright gifts of cash and securities listed on major North American exchanges do not require approval by the President & CEO or the Vice-President, Finance & Operations.
- Any gift subject to restrictions must be referred to the Foundation President & CEO.
- The Board authorizes the Foundation's President & CEO or Vice President, Finance & Operations, to execute releases for estate gifts.

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- The following types of gifts must be reviewed and approved by the Foundation President & CEO or the Vice President, Finance & Operations, in consultation with the Board's Finance Committee where appropriate:
 - outright gifts of real estate
 - shares in privately-owned companies and other business interests
 - gifts of residual interest in real property
 - publicly listed securities where the gift represents a controlling or significant interest in the company
 - partnership interests, and other property interests not readily negotiable or valued
 - charitable remainder trusts
 - tangible personal property
 - gifts of residual interest in property other than real property
 - life insurance
 - gift plus annuity
 - Other gifts-in-kind above \$1,000.
- Any gift 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.

Issuance of Gift Receipts:

- As a registered charity, the Foundation (charitable registration number 11914 2263 RR0001) is authorized and responsible for generating all charitable tax receipts for donations to Scarborough Health Network.
- The Foundation will comply with the rules for issuing gift receipts as defined by the Income Tax Act (Canada) and Canada Revenue Agency guidelines.
- Unless the donor indicates that they do not require one, a tax receipt will be issued for individual donations of \$20.00 and above.
- Tax receipts will be issued to individual donors for memorial donations unless a donor indicates they do not require one.
- Charitable tax receipts will not be issued in the following circumstances:
 - Event sponsorships;
 - For organizations that do not qualify for a charitable tax receipt (a business receipt may be issued instead);
 - Donations where there is a considerable benefit to the donor;
 - Gifts of service for personal time.

Declining Gifts:

- The Foundation reserves the discretion to decline gifts that may be detrimental to the interests or reputation of the Foundation or the Hospital.
- Donations will not be accepted in circumstances where any contributions would result in preferential treatment or advantage to the donor.
- The Foundation will take into account factors that may include, but are not limited to:
 - Conditions of a gift that do not comply with Canada Income Tax and Canada Revenue Agency guidelines.
 - Conditions of the gift are not consistent with the mission of the Foundation or the Hospital.
 - Acceptance of the gift would create an undue burden on the Foundation's financial resources with ongoing operating requirements or other required financial commitments.

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- Conditions of the gift are seeking or are deemed to be seeking to unduly influence access to the services offered by the Foundation or the Hospital.
- Conditions of the gift are deemed to give special consideration to the procurement of products or services associated with the donor.
- Conditions of the gift are seeking to benefit one particular individual.
- Property is mortgaged, or there is another potential exposure to debt.
- There are physical or environmental hazards associated with the property.
- The gift cannot be effectively realized, such as profoundly illiquid real estate.
- The gift is not a free and voluntary act of the donor.
- The donor's philanthropic intent is missing.
- The Foundation is unable to honour the wishes of the donor.
- The Foundation is unable to assign a value to the gift.
- Gifts perceive to have advertising intent.
- Any gift that may be detrimental to the Hospital or the Foundation may be referred to the Board or to the Foundation's legal counsel to decide whether to accept or decline the gift.
- The Foundation, at its discretion, determines that the donor's conduct is unbecoming and is detrimental or harmful to the reputation of the Hospital, its mission, or its position in the community.

Donor Recognition:

- Donor recognition for gifts accepted by the Foundation will be offered in accordance with the Hospital and Foundation's Donor Recognition Policy and Naming Policy.

COMPETENCY GUIDELINES:

- The objective of the Foundation is to inform, serve, guide, or otherwise assist donors who wish to support the Hospital and Foundation's activities but never to obtain gifts under circumstances of pressure or undue influence. In particular, whenever a gift involving an irrevocable transfer of assets is under consideration, every effort should be made to ensure that completing the gift would not jeopardize the donor's personal or financial security.
- The Foundation adheres to the Donor Bill of Rights published by the Association of Fundraising Professionals (AFP), the Association of Healthcare Professionals (AHP), and the Council of Advancement and Support of Education (CASE).
- Staff will act at all times to promote the integrity and advance the quality of the fundraising profession and will comply with the Code of Ethical Standards published by the Association of Fundraising Professionals (AFP) and the Code of Ethics published by the Canadian Association of Gift Planners (CAGP).
- The Foundation will encourage the donor to discuss any proposed gift with independent legal or tax advisors of the donor's choice to ensure that the donor receives a full and accurate explanation of all aspects of a proposed gift and ensure that the gift is consistent with the donor's objectives. Furthermore, the donor will also be advised to consult with their own family.
- If a donor asks for a referral to independent legal or tax advisors, the Foundation may provide the donor with at least three possible choices.
- The Foundation will not influence the donor's choice of advisor.

Category:	Foundation	Policy Number:	SHN-FOUND-003
Subject:	Gift Acceptance Policy	Date:	
Issued By:	President & CEO, SHN Foundation	Revision Date (s):	
Approved By:	Board of Directors	Page	Page 11 of 11
Rescinded Policies:	SHNF Gift Acceptance Policy		
Harmonized:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

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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