



GIFT ACCEPTANCE POLICY

I. Purpose The purpose of this Gift Acceptance Policy is to guide OrKidstra, a registered Canadian charitable organization, in the acceptance of gifts and donations in a manner consistent with its mission and values, as well as applicable legal and ethical standards. This policy aims to provide transparency and clear guidelines for donors, staff, and volunteers involved in the process of receiving potential gifts.

II. Mission and Values OrKidstra is dedicated to our mission to empower kids and build community through the universal language of music. Our core values of Love, Courage, Excellence & Belonging guide our work, and we are committed to policies and procedures of governance which foster transparency and accountability.

III. Gift Acceptance Principles OrKidstra adheres to the following principles in accepting gifts:

1. **Alignment with Mission:** Gifts should align with OrKidstra's mission and objectives and support the organization's activities and programs.
2. **Legal and Ethical Compliance:** All gifts must comply with relevant federal and provincial laws and regulations. OrKidstra will be guided by ethical fundraising standards endorsed by both the [Association of Fundraising Professionals](#) (AFP) and [Imagine Canada](#). OrKidstra will [follow community centric fundraising practices](#).
3. **Transparency and Accountability:** OrKidstra is committed to maintaining transparency in its gift acceptance process and ensuring that all donations are used for their intended purposes. Accountability to donors and the public is of paramount importance.
4. **Avoidance of Conflicts of Interest:** All decisions regarding the acceptance of gifts shall be made without any conflicts of interest that could compromise the integrity of OrKidstra or its representatives.
5. **Recognition and Stewardship:** OrKidstra will acknowledge and recognize the generosity of its donors, in accordance with CRA guidelines, respecting the donor's wishes for public or private acknowledgment.

IV. Types of Gifts Accepted OrKidstra may accept the following types of gifts, subject to the principles mentioned above:

1. **Cash Donations:** OrKidstra welcomes donations processed through Canada Helps online giving platform (gifts can be made via credit card or Paypal), electronic transfer, and cheque. Cash donations will also be accepted in person (e.g., at events).
2. **Securities:** OrKidstra may accept publicly traded stocks, bonds, and other marketable securities, via our RBC Direct Investing Account, managed by our Treasurer.
3. **Real Property:** OrKidstra may accept gifts of real property, including land and buildings, subject to thorough due diligence and valuation. Given the potential financial, tax, and management implications, legal counsel and other relevant professionals will be consulted. The acceptance of such gifts will require a consensus vote by the Board and the Executive Managing Director before proceeding.

4. **Tangible Personal Property:** Gifts of tangible personal property, such as musical instruments, or appropriate equipment, will be accepted based on suitability and relevance to the organization's programs. Tangible donations will only be eligible for a charitable tax receipt should they be accompanied by an appropriate professional appraisal or appropriate receipt to determine fair market value, as per as per [CRA guidelines on gifts in kind and non-cash gifts](#).
5. **Bequests:** OrKidstra appreciates bequests through wills, trusts, or other estate planning options.
6. **Life Insurance:** OrKidstra may accept life insurance policies where it is named as the beneficiary and/or owner of the policy. The acceptance of such gifts is subject to the following conditions:
 - The policy must be fully paid or, if premiums remain outstanding, the donor must commit to covering future premium payments. If the donor ceases to make payments, OrKidstra reserves the right to surrender or transfer the policy.
 - The donor must provide written confirmation of OrKidstra's beneficiary designation and ownership status.
 - OrKidstra retains the right to review and decline policies that carry restrictions, liabilities, or terms inconsistent with its mission or financial policies.
 - All life insurance gifts will be reviewed by the Executive Managing Director and Finance & Audit Committee before acceptance.
7. **Planned and Deferred Gifts:** OrKidstra is open to discussing planned and deferred gifts, such as charitable remainder trusts, charitable gift annuities, and other similar arrangements. While operational funding for general purposes is strongly preferred to ensure flexibility in meeting OrKidstra's evolving needs, designated gifts—such as those for student scholarships or specific purchases—may be considered on a case-by-case basis.
8. **Endowment gifts:** Endowment gifts will be managed in accordance with OrKidstra's Investment Policy, in collaboration with the Ottawa Community Foundation.
9. **Corporate Sponsorships:** OrKidstra may accept corporate sponsorships that align with its mission, values, and ethical fundraising standards. Sponsorship agreements must be reviewed and approved by the Director of Development & Communications and Executive Managing Director, with advice from the Finance & Audit Committee as required. Recognition of sponsors will be in accordance with OrKidstra's donor acknowledgment practices, overseen by the Director of Development & Communications. Such practices will be in compliance with [CRA guidelines on sponsorship](#) versus donations eligible for charitable tax receipts.

OrKidstra will not accept corporate sponsorships from entities that:

- Are involved in industries or activities that contradict OrKidstra's mission, values, and commitment to youth development.
- Engage in or promote discrimination, racism, hate speech, or any form of exclusion based on race, ethnicity, gender, sexual orientation, religion, disability, or socioeconomic status.
- Involve the manufacturing, sale, or distribution of weapons or other equipment used in military conflict.
- Manufacture or promote tobacco, vaping, cannabis, or illicit drug-related products.
- Promote alcohol or gambling in ways that target or encourage underage or excessive consumption.
- Have a history of unethical business practices, including but not limited to fraud, human rights violations, or environmental irresponsibility.

- Require conditions of sponsorship that compromise OrKidstra's independence, integrity, or ability to serve its mission.

All corporate sponsorships will be reviewed by the Executive Managing Director and Director of Development & Communication, with support from the Artistic Managing Director as required. Final approval rests with the Executive Managing Director. The Board of Directors will be consulted for review and/or approval when a sponsorship represents a significant reputational consideration, financial threshold, or potential conflict with OrKidstra's mission and values.

V. Gifts Not Accepted OrKidstra will generally not accept gifts under the following circumstances:

1. Gifts that may compromise the organization's mission, values, or the public trust.
2. Gifts that may result in an undue financial or operational burden on the organization.
3. Gifts that would violate any applicable laws or ethical standards.
4. Gifts that come with conditions that OrKidstra is unable to meet.

VI. Decision-Making Process The acceptance of gifts at OrKidstra will be monitored by the Director of Development & Communications and the Executive Managing Director.

All potentially complex gifts will be reviewed in a collaborative decision-making process by the Managing Directors and the Director of Development & Communications. Gifts of real property will require Board approval before acceptance (see IV – 3).

VII. Donor Privacy OrKidstra is committed to protecting the privacy of its donors and will not share any personal information without explicit donor consent, except as required by law.

VIII. Review and Amendment This Gift Acceptance Policy will be reviewed periodically by the Finance & Audit Committee and may be amended as necessary to remain consistent with OrKidstra's mission, values, and applicable laws.

