Fundraising & Gift Acceptance Policy

HUNTINGTON SOCIETY OF CANADA'S FUNDRAISING & GIFT ACCEPTANCE POLICY

I. BACKGROUND

The Huntington Society of Canada ("Huntington Society of Canada") solicits and receives gifts from a variety of different sources. This policy affirms that the Huntington Society of Canada will always strive to conduct our fundraising with integrity and in a manner that is consistent with our values (which include accessibility, equity, diversity and inclusion), and in a manner that is consistent with our professional standards. That commitment includes ensuring that before accepting a first-time gift from major donors and corporations, we first determine that the Huntington Society of Canada has no information, knowledge or other cause for concern regarding incompatibility of the donor's activities with the Huntington Society of Canada values and mission. In addition, the growing complexity of charitable giving and applicable legislation requires that the Huntington Society of Canada work within strict guidelines with respect to the receipt of gifts to ensure that all legal requirements and Canadian Revenue Agency requirements are met and risks to the Huntington Society of Canada and the donor are minimized. This policy will be evaluated every three years to ensure that it is up-to-date, consistent with the Huntington Society of Canada's mission and effectively meets the needs of the organization.

If you have any questions about our fundraising and gift acceptance policy, please contact the Huntington Society of Canada's Donations Administrator at 1-800-998-7398 ext. 121 or email donations@huntingonsociety.ca

II. GIFTS THE HUNTINGTON SOCIETY OF CANADA CANNOT ACCEPT

The Huntington Society of Canada will not accept a donation, contribution or sponsorship:

A. Where the donor is an opposing party to a legal claim which the Huntington Society of Canada is investigating or where the Huntington Society of Canada is retained, or reasonably likely to investigate or be retained;

B. Where the donor is engaged in activities that conflict with the Huntington Society of Canada's mission to improve the quality of life for those affected by Huntington disease; or,

C. Where the donation is given on the condition that the donor will influence the Huntington Society of Canada's strategic choices.

III. GIFTS HUNTINGTON SOCIETY OF CANADA CAN ACCEPT

The Huntington Society of Canada encourages donors to make outright gifts and is prepared to receive deferred gifts. Outright gifts are those where title transfers at the time of the gift, while the title of deferred gifts does not pass until a specified date or until a certain condition has occurred, such as the death of the donor. The Huntington Society of Canada may also accept gifts-in-kind, subject to certain conditions.

This policy document contains guidelines (Section IV) on the acceptance of the following types of gifts, either through inter vivos (gifts made during one's lifetime) or testamentary gifts (gifts made upon death):

A. Inter vivos gifts

1. Monetary gifts
2. Publicly traded securities
3. Other gifts-in-kind

B. Testamentary Gifts

1. Bequests
2. Life insurance policies and their proceeds
3. RRSP and RRIF proceeds

C. Corporate Gifts

1. Financial support
    - Donations
    - Cash sponsorships
    - Corporate matching gifts
    - Funds raised from the proceeds of sales
    - Volunteer grants
    - Corporate in memoriam donations and employee giving
2. Gift-in-kind (GIK) support (a gift of goods or services)
3. Employee volunteerism

D. Funds raised by Third Party Events

IV. FUNDRAISING PRACTICES

All fundraising practices conducted by or on behalf of the Huntington Society of Canada shall:

• Ensure that all solicitation and communication materials are accurate and correctly reflect the Huntington Society of Canada's mission and use of solicited funds;

• Ensure that donors receive informed, accurate and ethical information about the value and tax implications of contributions;

• Ensure proper stewardship of all revenue sources, including timely and accurate reports on the use and management of funds;

• Provide tax receipts in accordance with the Income Tax Act in a timely manner;

• Disclose upon request whether the individual or entity seeking donations is a volunteer, employee or contracted third party

• Disclose the Huntington Society of Canada's name and the purpose for which funds are requested;

• Ensure that acceptable contributions are used in accordance with donors' intentions

• Conduct all interactions with donors in a manner that is truthful, ethical and respectful;

• Respect donors' wishes to remain anonymous;

• Honour donors' and prospective donors' requests to limit the frequency of contact, not be contacted by telephone or email, receive or not receive printed material concerning the Huntington Society of Canada, and discontinue contact;

• Not exploit any relationship with a donor, prospect, volunteer, client or employee for the benefit of the Huntington Society of Canada or any individual employee;

• Adhere to the Huntington Society of Canada's Privacy Policy;

• Abide by the Canadian Marketing Association's Code of Ethics and Standards of Practice;

• Comply with all applicable laws; and

• Not engage in activities that harm the Huntington Society of Canada, our clients or the fundraising profession, or knowingly bring the Huntington Society of Canada into disrepute.

The Huntington Society of Canada does not directly or indirectly pay finder's fees, commissions or percentage compensation based on contributions.

V. POLICIES

The Huntington Society of Canada's Board of Directors has approved the following policies. All policies are reviewed by the Huntington Society of Canada's Board every three years for relevance and appropriateness.

i) This policy has been established to inform, serve, guide or otherwise assist donors who wish to support the Huntington Society of Canada's activities. It shall never be used under any circumstances to pressure or unduly persuade donors.

ii) The Huntington Society of Canada will encourage every donor to discuss a proposed gift with his or her independent legal and/or tax advisors.

iii) The Director of Development has been authorized by the Huntington Society of Canada's Board to negotiate and execute gift agreements with prospective donors, following the guidelines approved by the Board.

iv) The Director of Development and the CEO will consult with the Finance Committee and the chair of the Board before accepting gifts that fall into the following categories: gifts of real estate, shares in publicly owned companies that are not publicly traded, shares in privately-owned companies (that are not publicly traded); partnership interests, interest-bearing and interest-free loans, gifts of residual interest in real property and other property interests not readily negotiable or valued, gifts of debentures.

Before accepting the gift, the Huntington Society of Canada may have its legal counsel review the legal issues related to the proposed gift, and the Huntington Society of Canada will collect relevant information about the proposed gift, including a copy of any appraisal secured by the donor. The Huntington Society of Canada reserves the right to secure and rely on its own appraisal.

v) Charitable remainder trusts and gifts of residual interest in property other than real property may, on a case-by-case basis at the discretion of the Director of Development, be brought to the Board for acceptance and may be reviewed by legal counsel.

vi) Outright gifts of cash, publicly traded securities, life insurance, and gift annuities do not need to be brought to the Board for acceptance or to be reviewed by the Huntington Society of Canada's legal counsel.

Any gift with potentially unacceptable restrictions may be referred to the Huntington Society of Canada's Board and/or to the Huntington Society of Canada's legal counsel.

vii) Donors are responsible for all costs related to the valuation of property and the cost of their own legal or financial counsel.

viii) All gifts will be received in strict compliance with the provisions of the Income Tax Act and with the regulations and rules as issued from time to time by the Canada Revenue Agency (CRA).

ix) Although the Huntington Society of Canada prefers to receive gifts that are unrestricted as to their use to meet organizational priorities, donors may put general directions on the use of their gift, so long as the donor's directions are acceptable to the Huntington Society of Canada. The Huntington Society of Canada has established the following guidelines to ensure that gifts the Huntington Society of Canada accepts are cost-effective and meet the requirements of registered charities in accordance with the Income Tax Act.

Donor Lists

The Huntington Society of Canada does not sell its donor or mailing lists.

We do not currently rent, exchange, or otherwise share donor lists with other organizations. If this practice were to change in the future, we would do so only in accordance with applicable laws and in compliance with the Canadian Marketing Association Code of Ethics and Standards of Practice.

In all cases, we honour donors' requests to limit or exclude the use of their personal information for communications or fundraising purposes. Individuals may contact HSC at 1-800-998-7398 or by email at info@huntingtonsociety.ca to update their preferences.

VI. GUIDELINES FOR SPECIFIC TYPES OF GIVING

The Huntington Society of Canada may accept gifts made during a person's lifetime (inter vivos gifts) or gifts made upon a person's death (testamentary gifts or bequests). The Huntington Society of Canada encourages donors to seek independent advice if the proposed gift is a Planned Gift and/or if the organization has any reason to believe the proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members. Gift pledges may be made, and payments may be made through authorized bank withdrawals, or, in the case of employees of the Huntington Society of Canada, by authorized payroll deduction.

A. INTER VIVOS GIFTS

Monetary Gifts

A voluntary transfer of cash can be made from individuals, foundations and other sources to

the Huntington Society of Canada for the operation of its charitable purposes. Gifts are made without expectation of any advantage to the donor or to anyone designated by the donor that may result from the payment. Monetary gifts may be transferred to the Huntington Society of Canada in cash, or by cheque, credit card, direct debit or via PayPal. Donations can also be made via Canada Helps, Chimp and other third-party fundraising platforms.

In accordance with the Income Tax Act and CRA Guidelines, the Huntington Society of Canada will issue a tax receipt to any individual who donates a minimum of $20 and provides their complete name and mailing address. The Huntington Society of Canada aims to provide tax receipts within 60 days of completion of the transaction.

Individual donations under $20 will be receipted upon request. Donors who make a monthly donation to the Huntington Society of Canada will receive one consolidated annual tax receipt before the end of February each year. Donors may request that the Huntington Society of Canada re-issue a tax receipt at any time throughout the year by contacting the Donations Administrator at 1-800-998-7398 ext. 121 or by emailing donations@huntingonsociety.ca

Publicly Traded Securities

Description

Publicly traded securities are shares, debt obligations or rights listed on one of the major prescribed stock exchanges (i.e., TSX, NYSE, NASDAQ). They also include mutual fund shares or units and units in a segregated fund trust. Additionally, these provisions apply to employee stock options and flow-through shares.

Acceptance will depend on a review of the security's liquidity. The securities will be receipted at the average of the high and low market values on the day received. The donor is responsible for instructing their broker or investment advisor to initiate the transfer to the Huntington Society of Canada's agent.

The date of receipt for securities transferred electronically is the date that they are received in the Huntington Society of Canada's account. The date of receipt for securities in certificate form is the date that the share certificate and the transferring power of attorney are hand-delivered by the donor to the Huntington Society of Canada office or, if mailed, the date that these documents are postmarked.

Other Gifts in Kind

Description

A gift in kind refers to property other than cash, such as capital property (including depreciable property) and personal-use property (including listed personal property). It does not include a gift of services.

Guidelines

i) Subject to the guidelines above regarding specific gifts in the Huntington Society of Canada may accept other donations in kind. Donated goods shall provide some benefit to or be of specific use to the Huntington Society of Canada. If a gift in kind is not deemed useful by the Huntington Society of Canada but can be sold quickly by the Huntington Society of Canada with the realized proceeds directed to the Huntington Society of Canada's uses, the gift in kind may be accepted. When determining the suitability of a gift in kind, consideration may be given to

the following additional factors:

• Perceived enhancement of the Huntington Society of Canada's environment;

• Future operating costs, including maintenance and repairs;

• Availability and/or costs associated with storage and transportation.

ii) Property of little or nominal value does not qualify as a gift in kind under the policies of CRA. Examples of such items may include household furniture, used computers, books or journals or hobby crafts.

iii) Once the Huntington Society of Canada has agreed to accept a gift in kind, the fair market value (FMV) of the gift must be determined as of the date of the donation. The FMV refers to the highest price (in dollars) that the property would bring in an open and unrestricted market transaction between a willing buyer and seller. Both buyer and seller must be knowledgeable and informed, acting independently of one another. FMV does not include any amounts paid or payable to other parties, such as commissions to sales agents or sales taxes like GST or provincial sales taxes.

Personal use property refers to personal property which generally increases in value and includes such items as coins, stamps, a rare folio, manuscript or book, jewelry, a print, etching, drawing, painting or sculpture.

iv) When the value of the gift is less than $1,000, a knowledgeable and qualified independent individual or staff member of the Huntington Society of Canada may provide a written appraisal.

v) When the value of the gift exceeds $1,000, the donor is required to obtain an independent written appraisal, provided by a qualified appraiser not associated with either the donor or the Huntington Society of Canada, at the donor's expense.

vi) In the event that it is difficult to find an independent appraiser, or if that would involve unwarranted expense, valuation of a gift exceeding $1,000 may be made by a staff member– provided that the staff member is knowledgeable in the field and is qualified to appraise the gift at its fair market value.

vii) Gift certificates for property (not services) may be accepted if they meet the criteria described above. If the donor is the business from which the gift certificate is being issued, a tax receipt cannot be provided.

viii)While a tax receipt cannot be issued for services received, a cheque exchange may be approved by the Huntington Society of Canada's CEO. This occurs when the Huntington Society of Canada pays an individual for services rendered and later accepts the voluntary return of all, or part of, the payment as a donation. In this situation, the Huntington Society of Canada can issue an official receipt for the amount donated, but the donor must declare the amount paid by the Huntington Society of Canada for the services as income when filing an income tax return.

ix) A receipt for a gift in kind will be issued by the Huntington Society of Canada outlining:

- the date the gift was received
- a brief description of the property, including, in the case of securities, the name of the security, the number of shares, and the per share value
- the name and address of the appraiser of the property
- the fair market value of the property on the donation date
- the name and address of the donor.

x) Gifts of significant value will be recorded as assets on the Huntington Society of Canada's books. Appraisals as of the date of donation shall be kept on file.

B. TESTAMENTARY GIFTS

Acceptance criteria for testamentary gifts shall typically be the same as for inter vivos gifts. The following describes general procedures for accepting testamentary gifts.

Bequests

Description

Bequests are gifts made by will.

Guidelines

i) Sample bequest language for restricted and unrestricted gifts, including endowments, will be given to donors and their lawyers to ensure that the bequest is properly worded. Donors will be encouraged to consult with the Director of Development or his/her designate to ensure their bequest intentions can be honoured. Donors will also be invited to provide information about their bequest provision and, if they are willing, to send a copy of the section of their will that names the Huntington Society of Canada as a beneficiary.

ii) The Director of Development or his/her designate will represent the Huntington Society of Canada in all dealings with estate lawyers and executors during the probate of an estate containing a bequest to the Huntington Society of Canada and during the post-death administration of trusts containing provisions benefiting the Huntington Society of Canada.

iii) If the Director of Development becomes aware that an estate is contested or a claim is made against the estate, the Director of Development will provide the particulars of the estate, the claim and the decision(s) required from the Huntington Society of Canada, if any, to the CEO. When a claim is made against an estate, staff will consult with the Huntington Society of Canada's legal counsel if necessary.

Proceeds from RRSP and RRIF

Description

Donors may donate the proceeds from an RRSP or RRIF to the Huntington Society of Canada in one of the following ways:

i) name the Huntington Society of Canada as a primary or successor beneficiary of the proceeds of a new or existing plan, or

ii) name his or her estate as beneficiary of the proceeds of a new or existing plan and use the proceeds to fund a charitable bequest.

When the donor dies and the proceeds of the RRSP or RRIF are received by the Huntington Society of Canada, the Huntington Society of Canada will issue an official receipt for income tax purposes for the amount of the proceeds to the executor of the estate of the owner of the policy to be used by the estate. The proceeds of the RRSP or RRIF do not form part of the donor's estate.

Guidelines:

The Huntington Society of Canada will consider any of the gifts of the proceeds of plans listed above. The Huntington Society of Canada will provide the donor with the correct legal name of the Huntington Society of Canada for the beneficiary designation.

C. CORPORATE GIFTS

To preserve our values and organizational identity, the Huntington Society of Canada employs a strict corporate gift acceptance policy to avoid real and perceived conflicts of interest, while recognizing that the Huntington Society of Canada may gain the following benefits of corporate relationships:

1. Financial support

- donations
- cash sponsorships
- corporate matching gifts
- funds raised from proceeds of sales
- volunteer grants
- corporate in memoriam donations and employee giving)

2. Gift-in-kind (GIK) support (a gift of goods or services)

3. Employee volunteerism

Guidance on accepting gifts consistent with the Huntington Society of Canada's mission

The purpose of this section of the policy is to provide guidance to the Board of Directors, staff, volunteers and potential donors on which gifts can be accepted by the Huntington Society of Canada. The Huntington Society of Canada reserves the right to decline any gift or donation that we believe may undermine our commitment to the environment and may undermine our integrity or damage the reputation and ongoing work of the Huntington Society of Canada. The Huntington Society of Canada will not accept a donation, contribution or sponsorship from any corporation/business that is:

1. An opposing party to a legal claim that the Huntington Society of Canada is investigating or where the Huntington Society of Canada is retained, or reasonably likely to investigate or be retained;

2. Engaged in activities that conflict with the Huntington Society of Canada's; or,

3. Where the donation is given on the condition that the donor will influence the Huntington Society of Canada's strategic choices.

The Huntington Society of Canada will accept a donation, contribution or sponsorship from any corporation or from an affiliation with any corporation that is committed to improving the lives of Canadians living with or affected by Huntington disease.

Cause-Related Marketing

Corporations wishing to donate all or partial proceeds of the sale of an item, are required to sign a letter of agreement between the Huntington Society of Canada and the company outlining the terms of the agreement and must disclose in all related materials how the organization benefits from the sale of products or services and the minimum or maximum amounts payable under the arrangement. If no minimum amount is payable, this must be disclosed.

D. NAMING POLICY

The Huntington Society of Canada acknowledges recognition through naming rights on a case-by-case basis, directly related to the campaign or fund the gift is being made to.

E. LONG TERM (EXPENDABLE) GIFT AND ENDOWMENT POLICY

Introduction:

The Endowment Fund was established from a grant given by the Trillium Foundation to the Huntington Society of Canada in support of the organization for general operations.

The Endowment Fund is an externally restricted fund. Revenues received to this fund have been specifically designated for endowment purposes.

Objectives:

The purpose of the Fund is to generate investment income (which includes interest, dividends and realized and unrealized capital gains) for the benefit of the General Fund. Therefore, annual investment income earned on the Fund is used to fund operational expenditures.

Fund Administration:

HSC is the sole trustee of the Fund and as such will have sole fiduciary and legal responsibility for the establishment and operation of the Fund. HSC is responsible for all obligations arising under the Income Tax Act.

HSC will keep a separate set of accounts for the Fund.

The Fund will be invested in accordance with the relevant policies of HSC in effect from time to time, including without limitation the investment policy.

Earnings (which include interest, dividends and realized and unrealized capital gains) will be calculated annually and will be available for distribution in accordance with its relevant policies in effect at that time. The amount of earnings to be made available for distribution each year will be determined by HSC in accordance with its relevant policies in effect at that time, including, without limitation, the capital preservation policy, and made available for the purposes described above.

In the event that at any time HSC does not have a capital preservation policy in effect, the amount of earnings to be made available for distribution shall be calculated by HSC, to the extent considered appropriate in the circumstances, on such basis as would preserve the purchasing power of the initial capital of the Fund and the initial value of any additional contributions to the Fund.

Any earnings not so made available will be reinvested and added to the capital of the Fund.

Payments of distributable earnings to HSC will be made in accordance with the relevant HSC policy in effect from time to time. The amount and frequency of payments will be determined by HSC, based on the needs of the operation. While preference will be given to reinvesting in the capital of the Fund any unused earnings at the end of the year, in exceptional circumstances the unused portion of the distributable earnings may be carried forward to use in the following year.

The initial value of all contributions to the Fund will be held by the HSC as trustee on the trusts set out in this Agreement for perpetuity, in accordance with section 149.1(1)(e)(i) of the Income Tax Act.

A financial report of the Fund will be made publicly available.

F. THIRD PARTY FUNDRAISING EVENTS

Third Party Fundraising Events, including endurance events (e.g., a marathon), personal campaigns (e.g., wedding and birthday giving in lieu of gifts) and community events (e.g., neighbourhood walks or sports tournaments) are an important component to development strategies. Beyond the funds raised, these events have significant time and cost-saving benefits because planning, marketing and execution of is done by someone else. Third Party Fundraising Events also create awareness about the Huntington Society of Canada and bring new support to our organization.

To ensure Third Party Fundraising Events, have a positive impact on the Huntington Society of Canada's public image, event organizers are required to complete and sign an Event Proposal Form, agreeing to the following policies:

1. The Huntington Society of Canada will not accept a donation from any event:

  a. which has received donations, contributions or sponsorship from an opposing party to a legal claim that the Huntington Society of Canada is investigating or where the Huntington Society of Canada is retained, or reasonably likely to investigate or be retained;

  b. which has received donations from corporate donors engaged in activities that conflict with the Huntington Society of Canada's mission; or,

c. where the donation is given on the condition that the donor or event organizer will influence the Huntington Society of Canada's strategic choices.

2. The Huntington Society of Canada logos are registered trademarks; unauthorized use is prohibited. All materials bearing the Huntington Society of Canada's name and/or logo must be submitted to our office before printing. The Huntington Society of Canada reserves at any time the right to withdraw the use of its name;

3. The event organizer will act with fairness, integrity, and in accordance with all applicable laws;

4. The event organizer will cease contacting a prospective donor who states that he/she does not wish to be contacted;

5. No cost or liability associated with this event shall be incurred by the Huntington Society of Canada;

6. The event organizer agrees to provide all staffing and volunteers for the event;

7. The event organizer agrees to use its own mailing list for the event;

8. The event organizer will obtain all necessary permits, licenses, and insurance. The Huntington Society of Canada's insurance policy does not extend to third party events;

9. Official tax receipts will only be issued by the Huntington Society of Canada in accordance with CRA guidelines. The final decision to issue official tax receipts rests with the Huntington Society of Canada;

10. Event expenses may not be paid from tax-receipt able donations. All donations requiring a tax receipt must be received in full by the Huntington Society of Canada;

11. The event organizer agrees to remit funds to the Huntington Society of Canada within 3 months of the event;

12. If there is to be any gaming activities at the event, a gaming license is required by law;

13. The Huntington Society of Canada does not approve the following types of fundraising to be contracted by third party individuals or organizations.

a. Programs that involve professional fundraisers, telemarketing and/or an agreement to raise funds on a commission, bonus, or percentage basis;

b. Third-party fundraising:

i. Where the donor is an opposing party to a legal claim which the Huntington Society of Canada is investigating or where the Huntington Society of Canada is retained, or reasonably likely to

investigate or be retained;

ii. Where the donor is engaged in activities that conflict with the Huntington Society of Canada's

vision, mission, and values or,

iii. Where the donation is given on the condition that the donor will influence the Huntington Society of Canada's strategic choices.

c. Any other fundraising that conflicts with our gift acceptance terms described within this policy

14. The event organizer will disclose immediately to the Huntington Society of Canada any actual or apparent conflict of interest or loyalty;

15. If the fundraiser is cancelled, the event organizer will notify the Huntington Society of Canada prior to

16. The Huntington Society of Canada agrees to provide the event organizer with recognition commensurate with the level of giving.