

Concordia Foundation Inc.

Donation Acceptance and Designation Policies

Every act of generosity brings hope, healing, and comfort

1. General Statement on Donations

The Concordia Foundation Inc. gratefully accepts donations to support our mission and programs. We are committed to ensuring that all donations are handled with the utmost integrity, transparency, and accountability. This policy outlines the procedures for accepting and managing various forms of contributions, including estate gifts, pledges, and designated donations.

At the Concordia Foundation, we believe that care goes beyond treatment—it's about compassion, dignity, and connection. Every person who walks through our doors is valued, and every act of generosity brings hope, healing, and comfort. With the support of our donors, we are strengthening the Concordia Campus to serve patients, residents, families, and the broader community today and for generations to come.

2. Purpose and About

The Concordia Foundation Inc. is a registered charitable public foundation incorporated under the Corporations Act of Manitoba. It serves as the philanthropic partner for the broader Concordia Campus community, which includes:

- Concordia Hospital
- Concordia Place personal care home
- Concordia Village seniors housing
- The Concordia Arthroplasty Research Chair
- Concordia Child Care Centre

In addition to its fundraising and donor engagement efforts, the Foundation also oversees several campus-based ancillary operations, including parking, cafeteria services, a staff gym, a childcare centre and clinic rental, as well as other support functions. These activities all contribute to our mission to enhance health and wellness services for those who rely on the Concordia Campus.

Registered Charity Number: 13036 3336 RR0001

3. Estate and Planned Gifts

3.1 Types of Accepted Planned Gifts

We accept the following types of planned gifts:

- Bequests made through a will or trust
- Life insurance policies naming The Concordia Foundation Inc. as a beneficiary
- Retirement fund beneficiary designations (RRSPs/RRIFs)
- Charitable remainder trusts or gift annuities
- Gifts of real estate or securities (subject to review)
- Stocks, securities, or mutual funds via your broker or through CanadaHelps

Note: As of May 2, 2023, the Board resolved that all gifts of stocks or securities be liquidated as soon as is reasonable, considering market value and other relevant conditions. Proceeds are to be placed into a restricted account in line with donor instructions.

3.2 Gift Acceptance Process

Planned gifts are reviewed by the Executive Director and/or the Gift Acceptance Committee (Finance Committee) to ensure:

- The gift aligns with the Foundation's mission and values
- The donor fully understands the nature and intent of the gift
- There are no undue restrictions or liabilities associated with the gift

Legal or financial advice may be sought if required. Donors are encouraged to consult their advisors during the process.

3.3 Recognition and Stewardship

Donors of estate or planned gifts are recognized (unless anonymity is requested) and may be invited to participate in legacy recognition programs or societies.

Naming opportunities—particularly those related to Concordia Hospital or other affiliated organizations—may require separate approval. These matters will be discussed during gift planning to ensure clarity and mutual understanding.

4. Pledges

4.1 Definition

A pledge is a commitment to give over time, usually through scheduled payments. All pledges must be documented in a pledge agreement that outlines:

- The total amount committed
- Payment schedule and duration
- Any restrictions or intended designations
- A statement of the donor's intent to ensure future tracking and stewardship

4.2 Recording and Tracking

Pledges are recorded as receivables and tracked for timely follow-up. If a pledge becomes uncollectible or needs revision, the Executive Director may modify the agreement with the donor's consent.

5. Designated and Restricted Donations

5.1 Definition

A designated or restricted gift is a donation made for a specific purpose, project, or program as outlined by the donor.

5.2 Acceptance Criteria

We accept restricted gifts provided:

- The purpose aligns with the Foundation's mission
- The project or program is active or viable
- There is room for flexibility should the need or project no longer exist
- If a project is in early development, the Foundation commits to ongoing donor communication about its progress

5.3 Use and Reporting

Restricted funds are tracked separately. Donors will receive timely updates and reports on the use and impact of their donations.

Stewardship is a cornerstone of our work. We treat all gifts with respect and consider each one an honour. Donors may request financial or project updates at any time.

5.4 Sunset Clause / Variance Power

If the original purpose of a designated gift becomes impossible, impractical, or unnecessary, the Board reserves the right to redirect the funds to a similar purpose. This will always be done in consultation with the donor or—if the gift was made through an estate—with the family or named representative.

6. Donor Intent and Ethical Fundraising

We are committed to ethical fundraising and to respecting donor intent. All fundraising activities adhere to the following principles:

- Full transparency about how funds will be used
- No pressure or coercion in solicitations
- Clear communication about tax receipting (under CRA guidelines)
- Compliance with the ethical standards of AFP Canada and Imagine Canada, including the provision of a Donor Bill of Rights.

7. Confidentiality and Donor Recognition

All donor information is kept strictly confidential unless the donor consents to public recognition. Anonymous gifts are accepted and treated with discretion.

Information is shared only with relevant parties (e.g., auditors, finance team, board leadership) on a need-to-know basis. Our donor database is secured and managed by Informanix and CanadaHelps with 24/7 monitoring.

8. Policy Review and Authority

This policy is reviewed regularly by the Board of Directors via an appointed committee every year. We adhere to the Imagine Canada Standards. Exceptions or unique gifts may require full board approval.

Appendix A

Definitions and Explanatory Notes

The following definitions are provided to clarify the terms used in this policy:

Bequest

A gift made through a donor's will or estate plan. Bequests can be a specific amount, a percentage of the estate, or the remainder after other bequests are distributed.

Planned Gift

A contribution arranged now to be fulfilled later, often through an estate or financial plan. Includes bequests, life insurance gifts, and trusts.

Pledge

A formal commitment to give a specific amount over time, usually in installments.

Restricted Donation

A gift that is designated by the donor for a specific use. These funds must be used as intended by the donor.

Unrestricted Donation

A gift that can be used where most needed, without specific limitations.

This often comes under the banner of "Where Most Needed". It is our intention to communicate with those donors about how we used those funds.

Restricted Account

An internal fund set aside for a designated purpose, tracked separately to ensure alignment with donor intent.

Legacy Society

A recognition group for individuals who have committed to supporting the Foundation through a future (often estate-based) gift.

Variance Power (Sunset Clause)

The authority granted to the Board to reassign the purpose of a gift if the original intent becomes impractical or no longer viable. This is done transparently and in consultation with the donor or their estate representative.

Gift Acceptance Committee

A group (typically part of the Finance Committee) that evaluates complex or non-traditional gifts to ensure alignment with the Foundation's policies and values.

Donor Bill of Rights

A guiding document created by fundraising professionals that outlines ethical responsibilities to donors, including transparency, respect, and privacy.

See more: [The Donor Bill of Rights | Association of Fundraising Professionals](#)

Appendix B

Gifts-in-Kind (Non-Cash Donations)

9.1 Definition

A gift-in-kind is a non-cash donation of goods or services that provides a clear benefit to the Concordia Foundation or its affiliated programs. Examples may include:

- Medical or technical equipment
- Artwork or furnishings
- Supplies or materials for events or programming

These contributions can be made by individuals, businesses, or institutions.

9.2 Acceptance Criteria

In-kind gifts are reviewed by the Executive Director and/or the Gift Acceptance Committee to determine whether:

- The item or service is needed and can be used effectively
- The gift aligns with the Foundation's mission and current priorities
- There are no significant liabilities, costs, or obligations associated with accepting the gift (e.g., installation, maintenance, storage)
- The Foundation has the legal ability to accept and use or dispose of the gift appropriately

Donors are encouraged to consult with the Foundation before initiating a gift-in-kind to confirm it meets acceptance criteria.

These gifts are entered into the donor base and classified as non-cash gifts for tax purposes and will be reported on the annual audited statements.

9.3 Appraisal and Valuation

In-kind donations may be eligible for a charitable tax receipt, in accordance with Canada Revenue Agency (CRA) guidelines. The following conditions apply:

- Donors are responsible for securing an independent, qualified appraisal for items valued over \$1,000. The appraisal will be on file with the charitable receipt.
- The Foundation reserves the right to review or obtain a second opinion on valuations

- A receipt will only be issued for the fair market value of the item as determined at the time of donation

9.4 Use and Disposition

The Foundation may use, display, store, or sell donated items, depending on need and donor preferences. When a gift is accepted, both parties will agree on whether the Foundation may:

- Retain the item for use or display
- Use it for program or fundraising purposes
- Sell the item, with proceeds supporting the designated fund or area of need

If a gift must be disposed of or if it is no longer useful, the Foundation will make a reasonable effort to contact the donor or their representative before taking further action.

9.5 Acknowledgment

In-kind donors will receive appropriate acknowledgment, which may include:

- Public recognition (unless anonymity is requested)
- Inclusion in donor reports or plaques
- A charitable tax receipt, if eligible under CRA rules