



Coast Conservation Endowment Fund Foundation - Gift acceptance and donor engagement policy

COAST CONSERVATION ENDOWMENT FUND FOUNDATION POLICY STATEMENT

1. Coast Conservation Endowment Fund Foundation (the “Foundation”) is a non-profit, charitable organization registered under Canadian law. The Foundation welcomes donations to fulfil its mission to partner with First Nations in achieving their goals for conservation, stewardship, and economic development in the Great Bear Rainforest and Haida Gwaii.
2. The purpose of the Foundation’s gift acceptance and donor engagement policy is to provide guidance to the board of directors and staff on which gifts can be accepted and how they should be administered. The policy also serves as a source of information for potential donors who are interested in supporting the Foundation and provides Coast Funds directors and staff with guidance on donor engagement including acknowledgement, recognition, communication, reporting and organizational approach to donor visits.”

TYPES OF GIFTS

3. The Foundation accepts gifts, donations, grants and funds from individuals, foundations, organizations, First Nations, governments, associations, employee groups, corporations and other donors. According to the Canada Revenue Agency, a gift is “a voluntary transfer of property without consideration.” The following types of gifts are deemed eligible for acceptance by the Foundation:
 - c) Outright gifts of cash, cheques and cash equivalents;
 - c) Publicly traded securities (including stocks, mutual funds and bonds);
 - c) Bequests.
4. In the case of publicly traded securities and bequests, the Foundation’s practice is to sell immediately upon receipt and convert to cash. A charitable tax receipt will be issued for the net proceeds at the date of transfer.

CHARITABLE TAX RECEIPTING

5. The Foundation issues charitable tax receipts for all eligible donations, in accordance with Canada Revenue Agency regulations.

ETHICAL GUIDELINES FOR GIFT ACCEPTANCE

6. Gifts shall support the Foundation’s mission, vision and long-term direction.
7. The Foundation shall not accept gifts from groups or organizations that:
 - e) Encroach on the Foundation’s value of integrity;
 - e) Restrict its liberty of action;
 - e) Cause, or risk, damage to its reputation, or the reputation of the First Nations it serves.
 - e) Place unreasonable additional costs or burdens on the organization;
 - e) Expose it to uncertain risk or possible liability.
8. The Foundation reserves the right to decline any gift. Declined gifts will be reported to the board at its next meeting.
9. The Foundation urges prospective donors to seek the assistance of legal and financial advisers in matters relating to their gifts and the resulting tax and estate-planning consequences.

DELEGATION OF AUTHORITY

10. The board of directors’ delegates authority to the CEO to evaluate, negotiate, accept and decline gifts, and to direct the CFO to create and execute gift agreements with prospective donors in keeping with this policy.



COAST FUNDS

11. The receipt of all gifts will be duly executed by both the CEO and CFO, along with the donor and/or recipient First Nation(s).
12. Management will report quarterly on gift acceptance activities to the board of directors.

DONOR RECOGNITION AND CONFIDENTIALITY

13. Coast Funds will respect donor requests for confidentiality.
14. Coast Funds will thank, acknowledge and recognize donors, with the goal of ensuring good relations, acknowledging donor contributions and expressing gratitude.
15. Donors will be recognized on the Coast Funds website, within one month of donating and will be recognized in the Coast Funds annual report (print and digital versions) at the next annual reporting period for all gifts within the previous calendar year.
16. Coast Funds will support donor recognition in relevant press releases, as requested, with approval from receiving First Nations where appropriate.

DONOR COMMUNICATION AND REPORTING

17. Donors will receive a copy of Coast Funds' annual report, which includes the previous year's audited financial statements and documents all project investments made by participating First Nations. Donors will have the opportunity to receive the public Talking Stick newsletter and a quarterly update with information on fund disbursement, key program and organizational updates, and related news.
18. Coast Funds has robust annual financial and outcomes reporting in place and donors are encouraged to align their reporting requirements with existing annual Coast Funds reporting.

REGIONAL DONOR VISITS

19. Coast Funds may support donors and prospective donors with regional visits to learn about Coast Funds, the First Nations we serve, the Great Bear Rainforest and Sea, and Haida Gwaii.
20. Coast Funds encourages all donors to respect the time, safety and financial resources of Coast Funds and participating First Nations and to provide the maximum amount of notice prior to intended visits.
21. For Coast Funds organized or supported donor visits we will strive to ensure the use of Indigenous-owned businesses where appropriate opportunities exist e.g. for accommodation, ecotourism and guided trips.
22. Coast Funds will work to ensure equitable engagement of participating First Nations, ensuring donors seek opportunities to engage all participating First Nations over time, varying the location of donor visits and working with regional First Nation organizations and key philanthropic partners to coordinate efforts where possible.