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| <b>WFH Ethical Fundraising and Financial Accountability Code</b>                  |                |                   |

The World Federation of Hemophilia (WFH) hereby adopts the guidance provided by Imagine Canada’s Ethical Fundraising and Financial Accountability Code and the more recently updated Standards program as its policy. In so doing, members of the Board of Directors and WFH staff, commit to being responsible custodians of donated funds, to exercise due care concerning the governance of fundraising and financial reporting, and to ensure to the best of their ability that the organization adheres to the provisions of the Code. It is hereby confirmed that each member of the Board of Directors and WFH staff, have received a copy of the Ethical Fundraising and Financial Accountability Code and that a copy will also be provided to each person who is subsequently elected to the Board of Directors and each new WFH staff.

#### **A. DONOR'S RIGHTS**

1. The WFH will issue official Income Tax receipts for all monetary gifts and for gifts-in-kind in accordance with its fundraising policies (see B9) and published on minimum amounts to be receipted and in compliance with all regulatory requirements.
2. In order to demonstrate full transparency and accountability to donors, the following information will be publicly available on the WFH website:
  - the WFH's three most recent annual reports and audited financial statements as approved by the Board of Directors
  - the WFH's registration number (BN) as assigned by Canada Revenue Agency (CRA)
  - the public portion of their most recent Registered Charity Information Return (form T3010) or RCAA Information Return (form T2052) as submitted to CRA or a direct link to it.
  - a list of the names of the members of the WFH's Board of Directors
  - a copy of this Ethical Fundraising & Financial Accountability Code.
3. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the WFH is a volunteer, an employee, or a contracted third party.
4. Donors will be encouraged to seek independent advice if the proposed gift is a Planned Gift and/or the WFH has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
5. Donors' requests to remain anonymous will be respected.
6. The privacy of donors will be respected. Any donor records that are maintained by the WFH will be kept confidential to the greatest extent possible. Donors have the right to see their own donor

record, and to challenge its accuracy. The WFH has a privacy policy that is posted in a readily accessible location on its website.

7. If the WFH exchanges, rents, or otherwise shares its fundraising list with other organizations, a donor's request to be excluded from the list will be honored.
8. The WFH honours donors' and prospective donors' requests to:
  - limit the frequency of solicitations
  - not be solicited by telephone or other technology
  - receive printed material concerning the WFH
  - discontinue contact
9. The WFH will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this Ethical Fundraising & Financial Accountability Code. A designated staff member or volunteer will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that he/she may appeal in writing to the WFH's Board of Directors or its designate and will be advised in writing of the disposition of the appeal. A complainant who is still dissatisfied will be informed that he/she may notify Imagine Canada in writing.

## **B. FUNDRAISING PRACTICES**

1. Fundraising solicitations on behalf of the WFH will:
  - be truthful
  - accurately describe the WFH's activities and the intended use of donated funds; and
  - respect the dignity and privacy of those who benefit from the WFH's activities.
  - disclose the WFH's name
  - disclose the WFH's policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued.
2. The WFH does not make claims that cannot be upheld or are misleading.
3. The WFH does not exploit its beneficiaries. It is sensitive in describing those it serves (whether using graphics, images, or text) and fairly represents their needs and how these needs will be addressed.
4. Any fundraising materials distributed by or on behalf of the WFH will include its address or other contact information.
5. Anyone seeking or receiving funds on behalf of the WFH, whether a volunteer, employee or contracted third party shall:
  - act with fairness, integrity, and in accordance with all applicable laws
  - adhere to the provisions of this Ethical Fundraising & Financial Accountability Code
  - cease contacting a prospective donor who states that he/she does not wish to be contacted
  - disclose immediately to the WFH any actual or apparent conflict of interest and

- not accept donations for purposes that are inconsistent with the WFH's mission.
6. Paid fundraisers, whether staff or consultants, will be compensated by a salary, retainer, or fee, and will not be paid finders' fees, commissions or other payments based on either the number of gifts received, or the value of funds raised. Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with the WFH's policies and practices that apply to non-fundraising personnel.
  7. The WFH will not sell its donor list. Any rental, exchange, or other sharing of the WFH's donor list will exclude the names of donors who have so requested (as provided in section A8, above). If a list of the WFH's donors is exchanged, rented, or otherwise shared with another organization, the WFH will abide by the Canadian Marketing Association Code of Ethics and Standards of Practice.
  8. The WFH's Board of Directors will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising & Financial Accountability Code.
  9. The organization has a *Gift Acceptance Policy* as its unique fundraising policy which rules the eligibility of gifts including cash donations, gifts-in-kind, humanitarian aid gifts, life insurance policies and bequests. The relevance and appropriateness of this policy is reviewed every three years by the board.

### **C. FINANCIAL ACCOUNTABILITY**

1. The WFH's financial affairs as it pertains to fundraising will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and legal requirements.
2. All donations will be used to support the WFH's objectives, as registered with CRA.
3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and the WFH is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.
4. Annual financial reports will:
  - be factual and accurate in all material respects
  - disclose:
    - the total amount of fundraising revenues (receipted and non-receipted)
    - the total amount of fundraising expenses (including salaries and overhead costs)
    - the total amount of donations that are receipted for income tax purposes (excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities)
    - the total amount of expenditures on charitable activities (including gifts to other charities)
  - identify government grants and contributions separately from other donations; and

- be prepared in accordance with generally accepted accounting principles and standards established by the Canadian Institute of Chartered Accountants, in all material respects.
5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, the WFH will meet or exceed CRA's requirement for expenditures on charitable activities.
  6. The cost-effectiveness of the WFH's fundraising program will be reviewed regularly by the Board of Directors.