



Mass Culture Gift Acceptance Policy

Mass Culture is committed to building meaningful and ethical relationships with donors and supporters while ensuring that all gifts align with our mission, values, and strategic priorities. This policy provides guidance on the acceptance, management, and stewardship of philanthropic contributions to ensure transparency, accountability, and mutual respect.

Policy Statement:

Alignment with Mission

Mass Culture will accept charitable gifts that support and enhance its mission to strengthen the arts and cultural sector through research, collaboration, and knowledge-sharing. Gifts that are inconsistent with this mission or compromise the integrity or independence of the organization will not be accepted.

Ethical Standards

All fundraising activities and gift acceptance practices shall adhere to the principles of accountability, transparency, and respect, and as outlined by governing standards of the Canada Revenue Agency (CRA).

Types of Gifts Accepted:

- Cash, cheques, and electronic funds transfers
- Publicly traded securities
- Bequests and other planned gifts
- Gifts in-kind of non-cash gifts of tangible or intangible property
- Grants and sponsorships from individuals, corporations, and foundations

Gifts with restrictions or conditions will be evaluated to ensure feasibility and alignment with Mass Culture's priorities.

Mass Culture shall sell gifted securities upon receipt and sell tangible gifts in-kind as soon as possible.

Mass Culture will not accept gifts that are not recognized by CRA, or violate federal, provincial or municipal laws.

Review and Due Diligence

All gifts will be reviewed to ensure compliance with legal and ethical standards. Mass Culture reserves the right to decline gifts that:

- Create undue financial or administrative burden.
- Conflict with the organization's mission, values, or reputation.
- Are contingent upon actions or endorsements that compromise the organization's independence.

Gift refusal

Mass Culture may choose to refuse a gift for various reasons, including if:

- the gift constitutes a non-gift as per CRA guidelines
- there are features to the gift that are inconsistent with the mission, vision, values and/or goals of Mass Culture

- the gift financially or morally jeopardizes the donor and/or Mass Culture
- the gift or terms of the gift are illegal
- Mass Culture is unable to honour the terms of the gift
- an appropriate fair market value cannot be determined or will result in unwarranted or unmanageable costs to Mass Culture
- there are physical or environmental hazards to Mass Culture in accepting the gift
- the gift involved false promises on the part of either party
- the gift could improperly benefit any individual or entity.

Procedure for Declining Gifts

Gifts that are not in alignment with Mass Culture's Gift Acceptance Policy must be respectfully declined.

- A determination will be issued by the Operations Working Group. The reasons for the decision, in the context of this policy, should be documented in writing.
- The decision should be communicated to the donor as soon as possible. This communication should be handled sensitively and, if possible, by a senior member of Mass Culture or the individual who has a relationship with the donor.
- The communication should be in writing and should thank the donor for their offer, explain that the decision was made in accordance with the Gift Acceptance Policy, and state clearly but kindly why the gift cannot be accepted.
- If appropriate, suggest alternative ways the donor can support Mass Culture that would align with the organization's policies and needs.
- Maintain confidentiality about the donor's offer and the decision to decline the gift, unless required by law to disclose such information.

Donor Relations and Stewardship

Mass Culture values its donors and is committed to transparent, respectful, and collaborative relationships. Donor confidentiality will be upheld, and gifts will be publicly acknowledged unless anonymity is requested. Stewardship practices will include regular updates on the impact of gifts and opportunities for ongoing engagement.

Gift Agreements

For gifts with significant restrictions, formal gift agreements will be executed to outline the terms and ensure mutual understanding between the donor and Mass Culture.

Mechanisms for settling disputes

Mass Culture Leadership Team shall resolve disputes that arise from the application of this policy. In the event that a donor is not satisfied with the resolution of a dispute, the Operations Working Group shall consider the issue and make an appropriate recommendation for resolution. The decision of the Operations Working Group will be final.

Policy Review

This policy will be reviewed periodically to ensure it reflects best practices in fundraising and aligns with the evolving needs of Mass Culture and its stakeholders.

Approval and Authority

Mass Culture's Operations Working Group has the authority to approve this policy and delegate its implementation to the designated staff.

Related materials:

- *Income Tax Act*
- Canada Revenue Agency – Charities and Giving
- P113 Gifts and Income Tax