

# Terrace Lodge Redevelopment Fundraising Committee



## AGENDA

Date: Tuesday, October 29 2019

Time: 3:00 p.m.

Location: Terrace Lodge Chapel

1. Call to Order
2. Review of Agenda
3. Appointment of Chair
4. Adoption of Minutes: July 11, 2019 Meeting
5. Review of Donations Policy (tab #4 in fundraising binder)
6. Presentation: Michele Harris/Julie Gonyou
  - Butterfly Homes Tour Recap
    - discuss possible tour
  - Terrace Lodge Redevelopment Project Update
7. Visioning
  - Fundraising Goal (big ticket items)
  - Meeting structure and staff deliverables
8. New Business
9. Next Meeting Date (bi-monthly)
  - Thursday, November 14, 2019 at 3:00 p.m.
10. Adjournment



**Meeting:** Terrace Lodge Redevelopment Fundraising Committee  
**Date:** July 11<sup>th</sup>, 2019  
**Time:** 3:00 pm  
**Location:** Terrace Lodge Long Term Care Home, Chapel

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**Attendees:** Susan Chilcott, Municipality of Bayham  
Dominique Giguère, Township of Malahide  
Kay Haines, Terrace Lodge Auxiliary  
Muriel Carrel, Community Member  
Ruth Anne Perrin, Community Member

**Staff:** Julie Gonyou, Elgin County Chief Administrative Officer  
Michele Harris, Director of Homes and Seniors Services  
Lisa Penner, Administrator  
Tanya Noble, Manager of Program and Therapy Services  
Jenna Fentie, Legislative Services Coordinator

**Regrets:** Fiona Roberts, Municipality of Central Elgin  
Pete Barbour, Town of Aylmer

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## **DRAFT MINUTES**

### **1. Call to Order**

The Terrace Lodge Redevelopment Fundraising Committee met this 11<sup>th</sup> day of July, 2019 at Terrace Lodge, in the Chapel. The meeting was called to order at 3:02 p.m.

### **2. Welcome and Introductions**

Each member introduced themselves and provided their background on fundraising. All members received a binder of relevant background information for reference.

### **3. Review of Minutes (Tab 10)**

Moved by: Ruth Anne Perrin  
Seconded by: Muriel Carrel

Resolved that the minutes from the meeting held on April 30, 2018 be approved.

- Motion Carried.



#### **4. Review of Terms of Reference (Tab 1)**

The CAO provided an overview of the Terms of Reference for the Terrace Lodge Redevelopment Fundraising Committee. The Terms of Reference describe the scope of the committee's responsibilities, the limits of authority, the results it is expected to achieve and the reporting that is required. The Terrace Lodge Redevelopment Fundraising Committee is a subcommittee of the Terrace Lodge Redevelopment Steering Committee. All reports from the Fundraising Committee will be provided to the TL Redevelopment Steering Committee.

The CAO clarified that the Fundraising Committee will be ongoing depending on the goals/campaign determined by the Committee.

#### **5. Appointment of Chair**

The Committee unanimously agreed to have the CAO Chair the July 11, 2019 meeting, and will appoint a Chair at the next meeting when all members are present.

#### **6. Terrace Lodge Redevelopment Presentation**

The Director of Homes and Seniors Services provided an overview of the presentation prepared by MMMC Architects from the Terrace Lodge Redevelopment Public Consultation Session on June 20, 2019. The Director highlighted the floor plan and noted that since the June 20<sup>th</sup> presentation, there have been significant changes to the floor plan (e.g. relocation of second elevator, private room floor plans) as a result of feedback received from front line staff. The Director will be working on an Operational Plan and Phase 1 of the redevelopment project is expected to start summer 2020.

#### **7. Review Public Consultation (June 20<sup>th</sup>) Items of Interest**

The Director of Homes and Seniors Services discussed the results from the public surveys, and highlighted the following:

- residents do not want to share 4 people to a washroom;
- there were questions regarding room rate changes (room rates will not change);
- residents wondered if they were going to stay in the same areas – every effort will be made for residents to stay in or near the same area and with the same roommates if desired;
- tuck shop will be moving closer to the dining area;
- lack of support for child care at the Home;
- concerns regarding amount of outdoor living space;
- conversations with emergency services regarding access are ongoing;
- the doors to the resident rooms and resident bathrooms are will be larger.



Muriel asked if there was an opportunity for a visitor's entrance on the north end for ease of access. Michele Harris will bring this point to the architect for discussion and review.

## **8. Fundraising Orientation (Tab 5)**

### **a. Review of Committee Accomplishments**

The CAO noted that Committee Accomplishments can be found on tabs 6 and 9.

## **9. Action Plan and Review of Goals**

The CAO provided an overview of the possible considerations and next steps:

1. Redevelopment Plan
  - o Michele will provide updates at each meeting regarding changes/updates to redevelopment schedule as decided by the Steering Committee. This will help the Committee to answer questions from the community and potential donors.
2. Fundraising Goal – for the next meeting, determine what the Committee would like to fundraise for, and what the community can support. A clear vision that the Committee can sell will drive the campaign.
3. Draft Communication Plan and Timeline will be presented at the next meeting for the Committee's review, comment, and consent (e.g. promotional materials, case for support etc.)
  - o Work that the committee is doing needs to dovetail the work of the Auxiliary.
4. Prospect List (tab 6)
  - o Committee can add prospective donors to list – a master list will be created at a follow-up meeting.
5. A Joint Meeting with Steering Committee and Working Group will be scheduled for Fall 2019.
6. Campaign Launch
  - o Start thinking about what the launch might look like

## **10. Additional Items/Future agenda Items**

- a. Butterfly Home Project – Michele is booking a tour for Committee Members, Steering Committee etc., to visit a Home that implements this project. A video will be sent to Committee Members via email.
- b. **Next Meeting Date/Regular Schedule for Meetings**
  - i. Tuesday, Beginning of September
- c. **Pre-Work Required for Next Meeting**
  - i. Review Donation and Gift Policy (tab 4 – green paper)
  - ii. Prospective Donor Sheet
  - iii. Confidentiality Agreement



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**11. Adjournment**

The meeting adjourned at 4:28 p.m.

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Chair.

**Title:** Donation/Gift Acceptance Policy

**Effective Date:** XXXXX, 2018

**Review Date:** XXXXXX, 2018

**Issued by:** Elgin County Council

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## **PURPOSE:**

The purpose of the policy is to ensure that informed decisions are made regarding the acceptance of gifts to benefit Elgin County and the donor, and that such gifts are receipted in accordance with the Canada Revenue Agency (CRA) and the Canadian Income Tax Act. All gifts will be assigned to an appropriate Project account (with an assigned unique identifier in the accounting Project system) for tracking for receipts and expenditures. For specific Projects that are larger in scope, County Council may choose to establish a Fund Development Committee to manage the donations Project(s).

A Fund Development Committee (herein referred to as "the Committee") encourages the solicitation and acceptance of gifts that help to fulfill the vision, mission and priorities of the Committee. Donations to the Committee will fund enhanced and value-added services and programs, and capital enhancements which support the mission and objectives of the specific Project.

## **DEFINITION OF TERMS:**

**Bequest** is a specific provision in a will directing assets from an estate to a Project. A bequest may be:

- A general bequest indicated in the will that the County will receive a specified amount of money or other property;
- A specific bequest that will ensure that the County receive a specific piece of property; and/or
- A residual bequest that will leave all or part of the remaining estate after all debts, taxes and other bequests have been paid.

**Conflict of Interest** means any event (whether actual or perceived) in which the Committee or anyone representing the Committee may benefit from the knowledge of, or participation in, the acceptance of a gift.

**Fair Market Value** means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed and prudent, and who are acting independently of one another. (Canada Revenue Agency, "Fair Market Value" Summary Policy CSPF02)

**Gift** is a voluntary transfer of real or personal property from a donor who freely disposes of his or her property to a recipient who received the property given. The transaction shall not result directly or indirectly in a right, privilege, material benefit or advantage to the donor or to the person designated by the donor.

**Gift in Kind (services/goods)**

A gift in kind is a non-monetary gift, which is a gift of property such as artwork equipment, securities and cultural and ecological property. A contribution of service for example; time, skills or effort, is not property and, therefore, does not qualify as a gift or gift in kind for purposes of issuing an official receipt. An independent qualified appraisal determines the fair market value of the gift.

**Pledges and Planned/Legacy Gifts** are a way of giving to a charity and arranging donations which serve the interests of the charitable organization as well as the personal, financial, and tax situation of the individual donor. Pledges are a commitment of a gift given over a predetermined time frame. Planned/Legacy Gifts are major gifts, made in lifetime or at death as part of a donor's overall financial and/or estate planning.

**Professional Advisor** is an independent third party with the ability to provide expert tax, legal or financial planning advice to assist staff and to advise donors (or prospective donors) on their charitable giving.

**Project** is an account with an assigned unique identifier in the accounting Project system. Its purpose is to track receipts and expenditures for a specific purpose.

**Securities** are gifts of publicly held shares.

**Sponsorship** is a gift from a corporate entity, individual or community group in support of the Project or event, in return for some form of recognition.

**Designated** is a gift that a donor indicates where they want their money to be allocated.

**Undesignated** is a gift that the donor lets the County decide what the highest priority needs of the Project are.

**Fund** is a designated Project(s) held by The County of Elgin for the purposes of fulfilling the vision, mission and priorities of a Fund Development Committee including enhanced and value-added services and programs, and capital enhancements which support the mission and objectives of the Committee.

## **POLICY STATEMENT:**

The following policy and guidelines are applicable to all fundraising activities conducted for the County.

The purpose of this policy is to identify various types of gifts acceptable to the County and the Canada Revenue Agency, and to provide specific acceptance guidelines for each type of charitable gift. The intent of this policy is to provide guidance to the Committees, County staff and Council (and local municipal partner staff and council for joint Projects), and donors regarding gift acceptance. In all gifts and sponsorship exchanges between the donor and the County, the donor's interest must be taken into account while ensuring the integrity of the County and its best interest.

The County and its Committees encourage the solicitation and acceptance of gifts that help to fulfill the vision and mission of the County Projects. This policy is intended to facilitate the gift giving process, providing prospective donors with many options for giving.

## **GUIDELINES FOR THE ACCEPTANCE OF GIFTS:**

### **Gift in Kind (services/goods)**

The cost of an appraisal is paid by the donor.

### **Monetary Gifts and Gift Acceptance**

The County and its Committees will accept monetary gifts in the form of cash, cheque or online. Online donations will receive official tax receipts electronically through the County's online partner. For other donations, receipts will be issued to donors who have given a gift of \$20 or more. Those receipts will be issued by the receiving department. Receipts will be issued according to CRA principles and guidelines.

If a donation is collected outside of the County offices, the Council member, staff or volunteer will issue an unofficial receipt from a County issued receipt book. An official receipt will be issued by the receiving department to donors who have given a gift of \$20 or more within three months of the donation.

### **Pledges and Planned/Legacy Gifts**

A pledge or promise to make a gift is not in itself a gift. Therefore, the County cannot issue an official donation receipt for a pledge. However, when a donor honours a pledge, by making a voluntary transfer of property, a donation receipt can be issued. Generally, payments made on a gift pledge will be recognized when received, although



certain gift pledges may be recognized in full at the time of the pledge with the approval of Council.

Expenditures will only be made once a gift is received. Any exception to the pre-spending restriction must be approved by Council.

### **Sponsorship**

The Committee encourages all gifts of sponsorship towards operating and capital costs so long as they comply with the needs of County and regulations of the CRA. The County and its Committees will respect the wishes of the donor to the best of its ability and in the best interest of the County.

A memorandum of understanding (MOU) will be created to outline the terms of payment, nature of the name or brand and terms regarding recognition of the gift.

The County of Elgin will issue an official receipt for the amount of the sponsorship. This receipt will not be a donation receipt but will allow businesses to claim their contribution as a business expense.

### **Refusal of Gift**

The Committee may refuse the acceptance of a gift if deemed not beneficial to the County. Donors will be advised accordingly. The County would decline a gift and if any one of the following conditions were known:

- there are conditions to a gift and its designation, which are not consistent with the priorities of the County;
- the gift is seeking to unduly influence access to County business;
- the gift could financially jeopardize the donors and/or the Committee;
- the gift or terms are illegal;
- the County does not have the resources to honour the gift term or determine its value;
- the gift could jeopardize the County's charitable status.

### **Privacy**

The privacy of donors will be respected in compliance with the Municipal Freedom of Information and Privacy Act of Ontario. Records management will be in compliance with this Act.

The Committee, County of Elgin and its partners will not share, sell or trade donor lists.

### **RESPONSIBILITY TO DONORS:**

## **Ethics**

All council members, staff and volunteers will conduct themselves in accordance with professional standards including accuracy, truth and integrity. The County will inform, serve, guide and otherwise assist donors who wish to support the County but not to pressure or unduly persuade.

## **Independent Counsel**

In order to avoid a conflict of interest by the County and its representatives, volunteers and staff, acting on behalf of the County, shall in all cases encourage the donor to discuss the proposed gift arrangement with legal and/or tax advisors of the donor's choice. It is the role of this independent council to ensure that the donor receives a full and accurate explanation of all aspects of the gift and to provide advice on tax, legal or financial planning to the donor. Donors will be encouraged to discuss gift plans with their families or designates.

## **Gift Direction**

In all cases, the County will work closely with the donor to ensure there is a mutually beneficial agreement on the donor's intent for their gift designation. Donations to the County will fund non-core and value-added services and programs.

## **Expenditures**

Expenditure of all donated funds up to \$50,000 will be approved by the responsible Director, or designate; and the Committee, if established, prior to being spent, ensuring adherence to donor intentions. All expenditures of undesignated gifts over \$50,000 must be approved by Council. Under no circumstances may expenditures be made that exceed the funds received to date without Council approval.

## **Financial Management**

Donated funds, designated or undesignated, and their associated expenditures will be allocated in a Project account that best describes the donor's wishes. If a project does not exist that matches the donor's intentions, the responsible director will request that Finance establish a new project. All receipting of donations and controlling of expenditures will be conducted by the Financial Services department and its director in accordance with County policies, audit guidelines and CRA guidelines, and in such a manner as to ensure transparency of the receipt and use of donated funds.

Donations/Pledges may be announced publicly at the shared discretion of the donor and the County. Donor recognition must be appropriately spent as per CRA guidelines (recognition should not exceed more than 10% of the gift).

Annual financial reports, inclusive of Annual Registered Charity returns, will be factual and accurate in all material respects. The financial reports will be prepared in accordance with Generally Accepted Accounting Principles and standards established by the Canadian Institute of Chartered Accountants.

Government grants and contributions will be accounted for separately from donated funds unless the grant is a matching grant program.

Uncollectable pledges will be reported to Council annually as part of the budget/tax rate setting process.

### **Power to Vary the Purpose of a Gift**

Should the intended purpose of a gift be changed, every attempt will be made to contact the donor to discuss the change. If obtaining donor permission is not feasible, the County will choose a designation of the County's choosing that aligns most similarly with the donor's original intent and carry out all recognition plans as originally discussed with the donor. If the change is for a donation of greater than \$50,000, Council approval is required.

### **Donor Recognition and Named Giving**

Donor Recognition will be considered for individuals and organizations whose generous support makes possible the construction, expansion or renovation of buildings or properties, in which the County conducts and organizes its programs. Examples of Donor Recognition would include publication of donor names, listing on a donor wall or other forms of recognition as approved by Council. Donor Recognition requires the consent of the donor.

A named gift to the County provides a highly visible and lasting tribute to an individual or individuals whose extraordinary contributions deserve recognition and commemoration. Named giving opportunities would included for example buildings, wings, rooms, programs and awards. Facilities or programs supported by gifts may be named after a donor(s) provided that the donor will provide a major portion of the cost of funding. "Major" is deemed to mean either a significant part of the cost, or a contribution which is regarded as central to the completion of the facility or program. All named giving opportunities will be approved by Council.

### **INQUIRIES:**

Director of Financial Services/Treasurer, County of Elgin

Chief Administrative Officer, County of Elgin

**RELATED DOCUMENTS:**

Income Tax Act of Canada

Canada Revenue Agency, "Fair Market Value" Summary Policy CSP-F02

Municipal Freedom of Information and Protection of Privacy Act, R.S.O 1990, Chapter M.56

Approved: XXXX

DRAFT

