



Gifts, Donations and Sponsorship Policy

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Mandated Review:	January 2028
Policy Authority:	Treasurer
Associated Documents:	<i>Schedule A: Checklist of Donor or Sponsorship Agreement Provisions</i>

1.0 PREAMBLE

- 1.1 As a federally incorporated not-for-profit volunteer organization, the Association has limited revenue opportunities and actively encourages individuals, corporations, institutions and other persons to become donors or sponsors in support of its strategic goals.

2.0 PURPOSE

- 2.1 The purpose of this policy is to provide a framework for the Association to solicit, evaluate, accept, decline and cancel Gifts, Donations and Sponsorships from external organizations.

3.0 SCOPE

- 3.1 This policy applies to:
- 3.1.1 Gifts and Donations of money, securities, bequests, endowments and tangible assets such as equipment, art or real estate, which are managed consistent with the Association's status as a not-for-profit organization under the *Canada Not-for-profit Corporations Act*, and
 - 3.1.2 Sponsorship of Association activities by external organizations.
- 3.3 In general, and to receive a tax receipt, all Donations are directed to the ACA Foundation and are subject to the Foundation's policies.
- 3.4 This policy does not apply to the Association sponsoring another organization's program, project or event.
- 3.5 This policy does not apply to naming opportunities connected with Association activities. In this situation, consult the Association's *Naming Policy*.



4.0 DEFINITIONS

- 4.1 **Association** means the Association of Canadian Archivists (ACA).
- 4.2 **Donation** means the voluntary transfer of property with an expectation of benefit accruing to the donor or anyone associated with the donor, such as a tax receipt.
- 4.3 **Gift** means the voluntary transfer of property without any expectation of benefit accruing to the donor or anyone associated with the donor.
- 4.4 **Secretariat** means the Associations' Executive Director and Membership Services Coordinator.
- 4.5 **Sponsorship** means a mutually beneficial exchange arranged in advance whereby the Association obtains support for a specified activity and the sponsor receives acknowledgement in return for cash, goods or services-in-kind provided to the Association. Sponsorships are usually considered business expenses and are not subject to GST or HST. They are not charitable donations that are eligible for tax receipts.

5.0 POLICY

- 5.1 The purpose of Gifts or Sponsorships is to increase the Association's ability to deliver services to its members consistent with its strategic goals.
- 5.2 The Association will refer Donations to the ACA Foundation for its consideration in accordance with their policies.
- 5.3 The Association welcomes, at the discretion of the Board of Directors, Gifts and corporate Sponsorship support for the following activities:
- 5.3.1 Annual conference,
- 5.3.2 *Archivaria*, Journal of the Association of Canadian Archivists, and
- 5.3.3 A program, project or event with many participants and/or that extends over a longer period and attracts a high level of archives community attention, thereby providing adequate value to a potential sponsor, while justifying the Association's investment of resources to recruit a sponsor(s), formalize the arrangements and deliver its commitments.
- 5.4 A written agreement must be prepared as set out in *Schedule A*, signed and dated by the Association and the donor or sponsor, documenting either the transfer of the Gift to the Association or the terms of the Sponsorship.
- 5.5 The terms of Sponsorship will be negotiated between the sponsor and the Association and must specify what the Association will provide to the sponsor.



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- 5.6 The Association reserves the right to accept or decline any Gift or Sponsorship, at its sole discretion, and to negotiate the terms with the donor or sponsor.
- 5.7 The Association, when exercising its discretion to decline Gifts or Sponsorships, will consider if they:
 - 5.7.1 Reflect in a negative manner on the Association,
 - 5.7.2 Do not align with its strategic goals or equity commitments, and/or
 - 5.7.3 Are not in the best interests of the Association as determined by the Board of Directors.
- 5.8 The Association, by accepting a Sponsorship:
 - 5.8.1 Does not endorse, directly or by implication, any product or service,
 - 5.8.2 Does not imply any exclusive arrangement between the sponsor and the Association, and
 - 5.8.3 Retains control over any sponsored program, project or event, subject to the terms negotiated between the Association and the sponsor.
- 5.9 A sponsorship must comply with the Association's *Conflict of Interest Policy*.
- 5.10 The Association reserves the right to cancel a Gift or Sponsorship when it brings the Association's public reputation and/or integrity into disrepute.

6.0 ROLES AND RESPONSIBILITIES

6.1 General

- 6.1.1 Association members must comply with the Volunteer Code of Conduct when participating in Association business, declaring conflicts of interest, and maintain confidentiality of information belonging to the Association.
- 6.1.2 The Association's Board of Directors, Secretariat and volunteers must comply with the terms of their job descriptions, contracts and/or this policy.
- 6.1.3 The President and Treasurer are responsible to implement and monitor the *Gifts, Donations and Sponsorship Policy*.

6.2 Gift and Sponsorship Agreements

- 6.2.1 The following positions are appointed as signing officers of the Association for the purpose of this policy and are authorized to enter and execute on behalf of the Association agreements relating to Gifts and Sponsorships:
 - a. President,
 - b. Vice-President,
 - c. Treasurer, and



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d. Executive Director.

6.2.2 For any single agreement exceeding \$10,000, the signing officers shall be any one of the:

- a. President,
- b. Vice-President, or
- c. Treasurer,

and

d. The Executive Director.

6.2.3 For any single agreement not exceeding \$10,000 the signing officer shall be any one of the:

- a. President,
- b. Vice-President,
- c. Treasurer, or
- d. Executive Director.

6.3 Board of Directors

6.3.1 The Board of Directors will receive reports from the Executive Director at each Board meeting regarding all Gifts, Donations and Sponsorships.

6.3.2 The Board of Directors will review and decide whether to accept or decline Gift or Sponsorship proposals exceeding \$10,000 in value based on an assessment of the Association's strategic goals, equity commitments, policies, and best interests.

6.3.3 The Board of Directors will cancel any Gift or Sponsorship if its effect is to bring the public reputation and/or integrity of the Association into disrepute.

6.4 Secretariat

6.4.1 The Executive Director will report all offers of Gifts, Donations and Sponsorships to the Board at each Board meeting.

6.4.2 The Executive Director will refer Donation proposals to the ACA Foundation.

6.4.3 The Executive Director will forward any Gift and Sponsorship proposals exceeding \$10,000 in value to the Board for their decision.

6.4.4 The Executive Director will decide whether to solicit and/or accept or decline Gift or Sponsorship proposals not exceeding \$10,000 in value based on an assessment of the Association's strategic goals, equity commitments, policies and best interests.

6.4.5 The Executive Director or designate will draft the written agreement as set out in *Schedule A* between the Association and the donor, sponsor or their designated



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representative, setting out the terms of the Gift or Sponsorship, including any acknowledgement to be provided to the donor or sponsor.

- 6.4.6 The Secretariat will retain the agreement and supporting documentation for all Gifts and Sponsorships in accordance with the Association's approved records retention schedule and disposal authority.

6.5 Association Members

- 6.5.1 Association members are encouraged to identify possible opportunities for Gifts, Donations or Sponsorships and bring them to the attention of the Board of Directors or the Secretariat.
- 6.5.2 The Chairs of the Association's Annual Conference Program and Host Teams must refer Gift and Sponsorship proposals to the Executive Director. The decision to accept or decline such proposals will be made in accordance with this policy.
- 6.5.3 Association members are encouraged to express their opinion at any time to the Board or the Secretariat regarding Gifts or Sponsorships which they believe are not consistent with the Association's strategic goals, equity commitments, policies, and best interests or that bring the public reputation and/or integrity of the Association into disrepute.

7.0 REPORTING

- 7.1 The receipt of Gifts and Sponsorships will be reported to members through the Association's annual audited financial statement.

8.0 RELATED LEGAL, POLICY AUTHORITIES AND AGREEMENTS

- 8.1 The legal and other Association Policy authorities and agreements that may bear on the administration of this policy and may be consulted as needed include but are not limited to:
- 8.1.1 *Canada Not-for-Profit Corporations Act,*
- 8.1.2 *Income Tax Act,*
- 8.1.3 Association of Canadian Archivists, By-Law No. 1, Article II,
- 8.1.4 *Financial Management Policy,*
- 8.1.5 *Conflict of Interest Policy,*
- 8.1.6 Association of Canadian Archivists Foundation, By-Law No. 1, and
- 8.1.7 Association of Canadian Archivists Foundation, *Gift Acceptance and Disbursement Policy.*



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9.0 ACCESS TO INFORMATION AND PROTECTION OF PRIVACY

9.1 The information and records made and received to administer this policy are subject to the access to information and protection of privacy provisions of Canada's *Personal Information Protection and Electronic Documents Act* and the Association's *Privacy Policy*.

10.0 RETENTION AND DISPOSAL OF RECORDS

10.1 Information and records made and received to administer this policy are evidence of the Association's actions to manage its Gifts, Donations and Sponsorships. Information and records must be retained and disposed of in accordance with a records retention schedule approved by the Association Secretary.

11.0 POLICY REVIEW

11.1 In conjunction with the Association's committee responsible for governance, the committee responsible for financial review will review this policy at least once every five years.

12.0 AUTHORITY

12.1 This policy is administered under the Authority of the Treasurer.

13.0 INTERPRETATION

13.1 Questions of interpretation or application of this policy or its associated documents shall be referred to the Treasurer and the President, who will jointly make a decision, which shall be final.

14.0 ASSOCIATED DOCUMENTS

14.1 The associated document for this policy is:

14.1.1 *Schedule A: Checklist of Donor and Sponsorship Agreement Provisions.*