

PALS Pet Access League Society

Ethical Fundraising Practices

PALS undertakes to adhere to the following standards in its treatment of donors and the public, its fundraising practices and its financial transparency, and to be accountable through its Board of Directors for doing so.

Donor Policies

1. PALS prepares and issues official income tax receipts for monetary gifts and for gifts-in-kind with a value of ten (10) dollars or more and in compliance with all regulatory requirements.
2. All fundraising solicitations by or on behalf of PALS will disclose the PALS name and the purpose for which the funds are collected.
3. PALS will provide the following information promptly upon request:
 - The most recent financial statements and annual report as approved at the Annual General Meeting.
 - PALS registration number (BN) as assigned by the Canada Revenue Agency.
 - Any information contained in the public portion of the most recent Charity Information Return (T3010) as submitted to the CRA.
 - A list of the names of the members of the Board of Directors
4. PALS will encourage donors to seek independent advice if the proposed gift is a planned gift and/or PALS has any reason to believe that the proposed gift might significantly affect the donor's financial position, taxable income or relationship with other family members.
5. PALS will honour donor's requests to remain anonymous in respect to being publicly identified as a supporter of the organization and/or having the amount of their donation publicly disclosed.
6. The privacy of donors will be respected. All donor records that are maintained by the charity will be kept confidential to the greatest degree possible. Donors have the right to see their own donor record and to challenge its accuracy.
7. PALS will not exchange, rent, sell or otherwise share its fundraising/donor list with other organizations.
8. Solicitations by or on behalf of PALS will treat donors and prospective donors with respect. Every effort will be made to honour their requests to:
 - Limit the frequency of solicitations
 - Not be solicited by telephone or other technology.
 - Receive printed material concerning PALS.
 - Discontinue solicitations where it is indicated they are unwanted or a nuisance.
9. PALS will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this document.

Fundraising Practices

1. Fundraising solicitations on behalf of PALS will be truthful and accurately describe the intended use of donated funds.
2. PALS will refrain from using marketing materials that could be misleading. PALS will not exploit its beneficiaries. It will be sensitive in describing those it serves (whether using graphics, images or text) and fairly represent their needs and how these needs will be addressed.
3. When PALS conducts face-to-face solicitations, including but not limited to street-side or public venue fundraising, its practices shall include measures to provide verification of the affiliation of the person representing PALS and secure and safeguard any confidential information, including credit card information, provided by the donor.
4. When PALS conducts online solicitations its practices shall be consistent with the provision of the Canadian Code for Consumer Protection in Electronic Commerce.
5. Volunteers, employees and third party solicitors who solicit or receive funds on behalf of PALS shall:
 - Adhere to the provisions of the Fundraising Practices as outline in this document.
 - Act with integrity and in accordance with all applicable laws.
 - Cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure, or who states that he/she does not wish to be solicited.
 - Disclose immediately to PALS any actual or apparent conflict of interest or loyalty.
 - Not accept donations for purposes that are not consistent with PALS mandate or mission.
6. PALS will provide, upon request, its best available information on the gross revenue, net proceeds and costs of any fundraising activity it undertakes.
7. PALS shall not, directly or indirectly, pay finder's fees, commissions or percentage compensation based on contributions.
8. The PALS BOD will be apprised of any complaints received from donors or prospective donors about matters that are addressed in this document.

Financial Practice & Transparency

1. PALS financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and all applicable law.
2. All donations will be used to support PALS mandate as registered with the CRA.
3. All restricted or designated donations will be used for the purposes for which they were given unless the charity has authorization to use them for other purposes. Alternative uses will be discussed where possible with the donor or donor's legal designate.

4. Annual Financial Reports are necessary to achieve transparency and accountability to donors and the public. PALS Financial Statements are prepared by an independent auditor in accordance with generally accepted accounting practices established by the Canadian Institute of Chartered Accountants, in all material aspects.

Adopted by the Board of Directors on February 9, 2009