

The Ethical Fundraising and Financial Accountability Code of International Christian Mission Services (ICMS)

A. Responsibility to the Donor

1. All contributors to ICMS, which are not themselves registered charities, are entitled to receive an official receipt for income tax purposes for the amount of eligible contributions made in cash or for the fair market value of the property contributed. The governing board may establish a minimum amount for the automatic issuance of official receipts, in which case smaller contributions will be receipted only upon request.
2. All fundraising solicitations by or on behalf of our organization will disclose our full legal name and the purposes for which funds are requested. All contribution appeals will contain the statement in C. 3. below.

Printed solicitations (however transmitted) will also include our address or other contact information.
3. Contributors and prospective contributors are entitled to receive the following information, promptly upon request:
 - our most recent annual report and audited financial statements as approved by the governing board and the membership;
 - our charity registration number (BN) as assigned by Canada Revenue Agency;
 - any information contained in the public portion of our most recent Charity Information Return (Form T3010A);
 - a list of the names of the members of the governing board; and
 - a copy of this *Ethical Fundraising and Financial Accountability Code*.
4. Contributors and prospective contributors are entitled to know, upon request, whether an individual soliciting funds on our behalf is a volunteer, an employee or a fundraising consultant.
5. The privacy of contributors will be respected, including their right to remain anonymous, unless information must be released by law. Contributors have the right to receive a copy of their own contribution record, and to challenge its accuracy.
6. The contributor or prospective contributor list will not be exchanged, rented or otherwise shared with other organizations.
7. Contributors and prospective contributors will be treated with respect. Every effort will be made to honour their request to:
 - limit the frequency of solicitations;
 - not be solicited by telephone or other electronic technology; and

- receive printed material concerning our specific fundraising appeals.
8. The organization will respond promptly to a complaint by a contributor or prospective contributor about any matter that is addressed in this *Ethical Fundraising and 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 our governing board 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 the Canadian Council of Christian Charities in writing of his/her concerns.

B. Fundraising Practices

1. Our fundraising solicitations will:
 - truthfully describe our projects or programs for which the contributions will be used; and
 - respect the dignity and privacy of those who benefit from our activities in pursuit of our objects.
2. Volunteers, employees and hired fundraisers who solicit or receive funds on our behalf shall:
 - adhere to the provisions of this *Ethical Fundraising and Financial Accountability Code*;
 - act with fairness, integrity and in accordance with all applicable laws;
 - adhere to the provisions of the applicable professional codes of ethics, standards of practice, etc.
 - cease solicitation of a prospective contributor who identifies the solicitation as harassment or undue pressure;
 - disclose immediately to the organization any actual or apparent conflict of interest; and
 - not accept contributions for projects or programs that have not been approved by our board.
3. 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 contributions received or the value of funds raised. Compensation policies for fundraisers will be consistent with our policies and practices that apply to all our personnel.
4. If an external fundraiser is retained, access to our master contributor list will be limited and will be kept under strict control.
5. The governing board will be informed at least annually of the number, type and disposition of complaints received from contributors or prospective contributors about matters that are addressed in this *Ethical Fundraising and Financial Accountability Code*.
6. Our donors will be kept fully informed with comprehensive and current information about our organization and its ministries.
7. Contributors will be encouraged to seek independent professional advice before making a significant gift to ensure that the proposed contribution will not adversely affect the contributor's financial position, or his or her relationship with family members.

C. Financial Accountability and Organizational Integrity

1. The governing board shall be comprised of responsible individuals,
 - the majority of whom are Canadian residents;
 - who are not employees of the organization, or otherwise receive compensation from the organization except as authorized by law;
 2. The governing board shall:
 - hold at least two full-agenda meetings each year;
 - create policy for the organization;
 - maintain effective control over the organization; and
 - establish a proper financial reporting system which permits the production of annual operating statements and a balance sheet, showing reasonable detailed information that:
 - is factual and accurate in all material respects;
 - identifies government grants and contributions separately from other contributions; and
 - is prepared in accordance with generally accepted accounting principles established by the Canadian Institute of Chartered Accountants.
- ensure that the organization at all times operates within the limits of, and in accordance with, the objects in its governing documents.
 - take seriously its responsibility to be conversant with and comply with federal, provincial and municipal laws and regulations.
 - ensure that the organization is open and accurate in all its dealings.
 - not permit any officer, member of the governing board, or staff member of the organization to receive royalties for the use of any property of such person that is used for fundraising or promotional purposes by the organization.
 - not permit the payment of fees for service that is based on a percentage of funds raised or is based on another form of paying commissions.
 - ensure that the organization appropriately serves the interests of each contributor or potential contributor and representatives of the organization make it clear that the concern of the organization when addressing a contributor or potential contributor is to nurture responsible stewardship on the part of the contributor.
 - avoid questionable motives or programs that are not factual, or negate the contributor's sound judgement.
 - require responsible stewardship on the part of our representatives through effective training and cost controls.
 - ensure that the organization, or its representative, does not by any means, either directly or indirectly, induce a contributor or other constituent to transfer to it a benefit from any other organization or purpose.
 - ensure that all government prescribed returns such as the Registered Charity Information Return (T3010A) and voluntarily produced reports will be prepared factually, accurately and on a timely basis.
 - ensure that sufficient funds will be spent on administration and fundraising (where appropriate) to assure effective and efficient management of our resources.
 - ensure that the organization meets or exceeds its disbursement requirements imposed by section 149.1 of the *Income Tax Act, Canada*.
 - review the cost-effectiveness of our programs and report thereon in our annual report.

3. A restricted contribution designated in support of a program or a single project which is approved by the board will be used for the purpose for which it was given. We make our policy dealing with donor designated funds known to all donors and potential donors by printing it on all fundraising material. To avoid being legally precluded from using designated funds at all if a project is oversubscribed or is terminated, the following policy is in place and is published:

Spending of funds is confined to board approved programs and projects. Each restricted contribution designated towards a board approved program or project will be used as designated with the understanding that when the need for such a program or project has been met, or cannot be completed for any reason determined by the board, the remaining restricted contributions designated for such program or project will be used where needed most.

The board of ICMS has adopted the preceding Code as its policy. In so doing, the governing board commits itself to being the responsible custodian of contributions received to pursue the organization's objects, to exercise due care concerning the governance of fundraising and financial reporting, and to ensure, to the best of its ability, that the organization adheres to the provisions of the Code. It is hereby confirmed that each member of the governing board and staff has received a copy of the Code and that a copy will also be provided to each person who is subsequently elected to the governing board or appointed to the staff.

Implemented as ICMS policy as per Board minutes dated May 23, 2008.