



# **Policies and Procedures Manual**

**2023/24**

## TABLE OF CONTENTS

<b>GOVERNANCE POLICIES AND PROCEDURES.....</b>	<b>1</b>
<b>Mission.....</b>	<b>1</b>
<b>Vision.....</b>	<b>1</b>
<b>Values.....</b>	<b>1</b>
<b>Who we are.....</b>	<b>1</b>
<b>Our Impact.....</b>	<b>2</b>
<b>Board Structure and Responsibilities.....</b>	<b>3</b>
<b>Board Responsibilities.....</b>	<b>4</b>
<b>Role Of Officers.....</b>	<b>4</b>
<b>Rural Communities Foundation of Nova Scotia DIRECTOR Agreement.....</b>	<b>6</b>
<b>COMMITTMENT TO THE 17 United Nations SUSTAINABLE DEVELOPMENT GOALS.....</b>	<b>8</b>
<b>COMMITTMENT TO ADDRESSING NOVA SCOTIA’S 10 SOCIAL DETERMINANTS OF HEALTH.....</b>	<b>9</b>
<b>COMMITTMENT TO GENDER EQUALITY.....</b>	<b>9</b>
<b>COMMITTMENT TO ADDRESSING CLIMATE CHANGE.....</b>	<b>12</b>
<b>COMMITTEE RESPONSIBILITIES.....</b>	<b>14</b>
<b>Convening Committee.....</b>	<b>14</b>
<b>Fund Development Committee.....</b>	<b>15</b>
<b>Granting Committee.....</b>	<b>16</b>
<b>Executive Committee.....</b>	<b>17</b>
<b>Marketing Sub-Committee.....</b>	<b>18</b>
<b>Climate Action Sub-Committee.....</b>	<b>19</b>
<b>Finance Sub-Committee.....</b>	<b>20</b>



Nominating Sub-Committee.....	22
Advisory Members.....	23
<b>FUNDRAISING AND FINANCIAL ACCOUNTABILITY.....</b>	<b>24</b>
<b>POLICY AND PROCEDURES.....</b>	<b>24</b>
A. Donors’ Rights.....	24
B. Fundraising Practices.....	26
C. Financial Accountability.....	27
CONFLICT OF INTEREST POLICY AND PROCEDURES.....	29
CONFLICT OF INTEREST POLICY DISCLOSURE FORM FOR BOARD MEMBERS, COMMITTEE MEMBERS, ADVISORS AND EMPLOYEES.....	32
CONFIDENTIALITY POLICY & PROCEDURES.....	33
CONFIDENTIALITY AGREEMENT.....	34
TRAVEL CLAIM POLICIES AND GUIDELINES.....	35
INVESTMENT POLICY AND GUIDING PRINCIPLES.....	36
INVESTMENT MANAGER.....	38
FINANCE COMMITTEE.....	39
INVESTMENT GUIDELINES.....	40
INVESTMENT OBJECTIVES.....	42
PROCEDURES FOR GIFTS OF REAL ESTATE.....	44
FISCAL SPONSORSHIP GUIDELINES.....	48
GRANTING POLICY.....	54
COMMUNICATIONS / SOCIAL MEDIA PoGUIDELINES.....	57
Communication Objectives.....	57
Target Audiences.....	58
Key Messages.....	59
Social Media.....	61
Tools.....	63



**Brand Considerations.....64**  
**Communications Platforms:.....64**  
**RCFNS Style Guide.....65**  
**RCFNS FONTS.....66**



## GOVERNANCE POLICIES AND PROCEDURES

### Mission

To empower residents and communities of rural Nova Scotia through sustainable granting and convening.

### Vision

All Rural Nova Scotian residents live within healthy, prosperous, and sustainable communities.

### Values

- \* RCFNS values the important contributions of rural Nova Scotian residents and communities.
- \* RCFNS values amplifying the [important] voices of marginalized peoples and communities, as well as the principles of diversity, equity, and inclusion.
- \* RCFNS values sustainable and responsible environmental stewardship.
- \* RCFNS values positive leadership and responsible innovation.
- \* RCFNS values acknowledging Nova Scotia's history and role in colonialism, as well as committing to learning and understanding more about truth and reconciliation.

## WHO WE ARE

The Rural Communities Foundation of Nova Scotia

- \* is a community foundation that supports community organizations in rural Nova Scotia, through convening fund development and granting.
- \* has a proven track record, with more than 20 years of developing and delivering small and large grant programs.
- \* has dedicated board members from all regions of the province who have a wealth of experience about community development in rural Nova Scotia
- \* is a registered charity and is accountable to community members including donors and grantees.
- \* adheres to the highest standards of transparency and accountability in its financial management.
- \* is a member of the Community Foundations of Canada, Volunteer Canada, Environmental Funders of Canada and the Nova Scotia Music Association and the Nova Scotia Not For Profit Coalition.

- \* has signed and adheres to the seven pillars of the Canadian Philanthropic Commitment on Climate Change.
- \* Has signed the Philanthropic Community's Commitment to Truth and Reconciliation.
- \* has been widely recognized for its excellence and leadership in the field of rural grant-making.
- \* adheres to the values of gender equality, equity, and climate action.

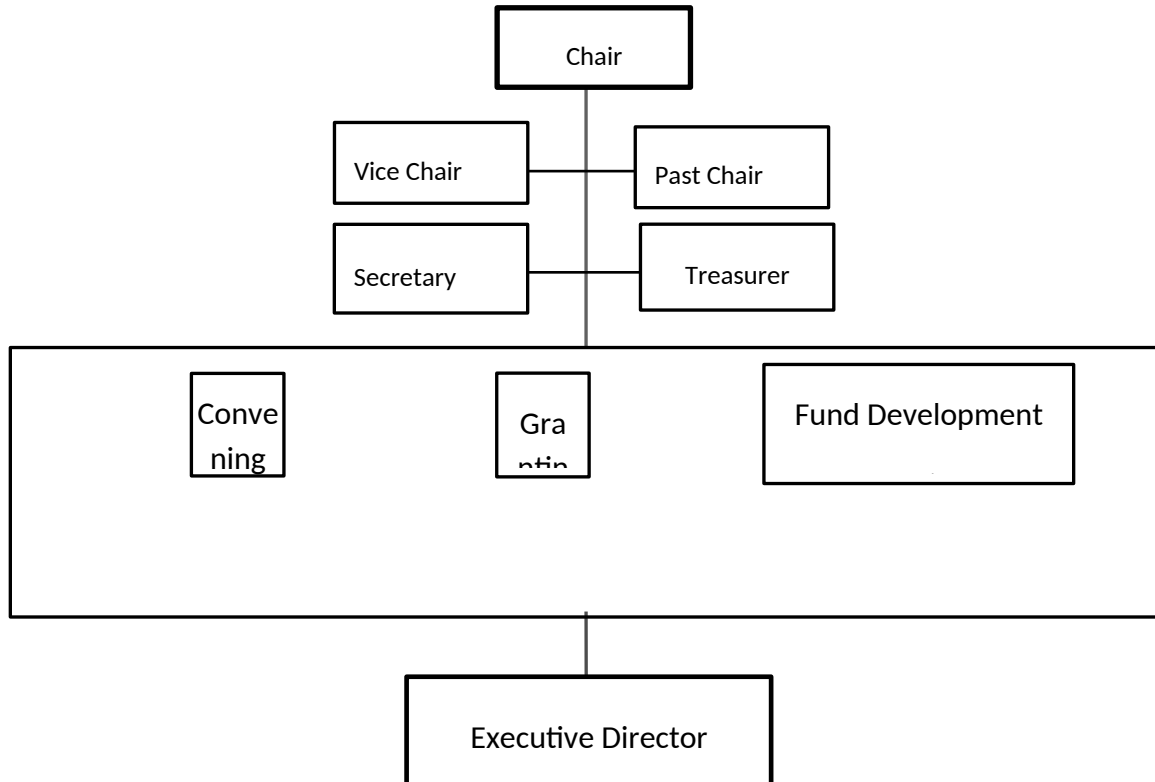
## Our Impact

The Rural Communities Foundation of Nova Scotia supports community-based initiatives in rural Nova Scotia which:

- improves understanding of issues facing rural people.
- convenes people to find local solutions to problems and challenges.
- supports, enhances, and sustains rural environments.
- fosters leadership, equity, gender-equality, and environmental stewardship.

## Board Structure and Responsibilities

### Rural Communities Foundation of Nova Scotia Structure



## Board Responsibilities

The Board of Directors is the legal authority for the Rural Communities Foundation of Nova Scotia. As a member of the Board, a director acts in a position of trust for the community and is responsible for the effective governance of the organization. A director of the Board should be fully informed on organizational matters and participates in the Board's deliberations and decisions in matters of planning, policy, finance, and the work of the community foundation. Directors are also responsible for:

- Participating fully at Board meetings and reviewing information necessary to make decisions.
- Acting in the best interests of the Rural Communities Foundation of Nova Scotia.
- Declaring conflicts of interest and refraining from voting on such issues.
- Sharing with other directors in being accountable to the Foundation's stakeholders including donors and the community at large.
- Identifying and soliciting potential donors.
  - Acting in accordance with the philosophies and values of the Foundation.
  - Support the Foundation's mission through donations to the Foundation as appropriate to personal circumstances
  - Being an advocate for the Foundation with contacts and professional colleagues.
  - Ensuring effective financial and audit controls are in place to protect invested funds and safeguard donor information.

## Role Of Officers

Officers of the foundation fulfill the following roles:

- Chair shall, subject to the authority of the board, have general supervision of the affairs of the Foundation. The Chair shall have whatever other powers and duties the board specifies. The Chair shall be a director of the Foundation.
- Vice-Chair shall, during the absence or disability of the Chair, have the powers and duties of that office. The Vice-Chair shall have whatever other powers and duties the board specifies. The Vice-Chair shall be a director of the Foundation.



- Secretary - The Secretary shall attend and be the secretary of all meetings of the board,. The secretary shall record all votes and minutes of all proceedings. When asked, the Secretary shall give notice of meetings to members, directors, officers, auditors and committee members. The Secretary shall be the custodian of the Foundation’s seal and of all books, records and instruments belonging to the Foundation, unless some other officer or agent has been appointed for any of these purposes. The Secretary shall have whatever other powers and duties the board or the president specifies.
- Treasurer – If appointed, the treasurer shall have such powers and duties as the board may specify.
- Immediate Past Chair - At the conclusion of his/her term, the Chair shall become Immediate Past Chair. The Immediate Past Chair shall assist the new Chair during the transition period of one year and be available for advice and counsel to the Chair and Board. The Immediate Past Chair shall be a director of the Foundation.
- Other Officers - All other officers shall have whatever powers and duties the board specifies, or the terms of their engagement require. The board may, subject to the Act, vary, add to or limit the powers and duties of any officer.

As per 7.02 in the By Laws - Vacancy in Office

In the absence of a written agreement to the contrary, the board may remove, whether for cause or without cause, any officer of the Foundation. Unless so removed, an officer shall hold office until the earlier of:

- a. the officer’s successor being appointed.
- b. the officer’s resignation.
- c. such officer ceasing to be a director (if a necessary qualification of appointment) or
- d. such officer’s death.



## RURAL COMMUNITIES FOUNDATION OF NOVA SCOTIA DIRECTOR AGREEMENT

I, \_\_\_\_\_ understand that as a member of the Board of Directors of Rural Communities Foundation of Nova Scotia, I have a legal and moral responsibility to be sure that the foundation does the best work possible when working towards its goals. I believe in the purpose and the mission of Rural Communities Foundation of Nova Scotia, and I will act in a prudent and responsible way as its director.

As part of my responsibilities as a board member:

1. I will explain the work and mission of Rural Communities Foundation of Nova Scotia in the community. I will support the foundation and will speak positively about it.
2. I will attend at least 90% of directors' meetings. If you miss more than two consecutive meeting or 75 percent, we will review to determine if I will continue as directors or simply become volunteers on subcommittees
3. I will make a personal financial contribution to Rural Communities Foundation of Nova Scotia by contributing my time and money where applicable.
4. I will be active in the work of the board.
5. I will act in the best interests of Rural Communities Foundation of Nova Scotia, and I will excuse myself from discussions and votes where I have a conflict of interest.
6. I will stay informed about what is going on in Rural Communities Foundation of Nova Scotia. I will ask questions and request information. I will participate at board meetings, and I will participate in making decisions and I will take responsibility for the decisions.
7. I will work in good faith with the other board members and staff or contractors as equal partners in working towards our goals.

8. If I do not keep my commitments to Rural Communities Foundation of Nova Scotia, I will expect the chair of the board to call me and discuss my responsibilities with me.

RCFNS will be responsible to me in several ways:

1. I will be given regular financial reports and other updates of Rural Communities Foundation of Nova Scotia's activities so I can make careful and wise decisions.
2. I will have opportunities to discuss with the chair of the board Rural Communities Foundation of Nova Scotia's programs, goals, activities and other work. I can ask for these opportunities as well.
3. Rural Communities Foundation of Nova Scotia will help me do my job by keeping me informed about issues and will offer me opportunities for professional development as a board member.
4. If I have questions, board members will respond in a direct and straightforward way, so that I can carry out my fiscal, legal, and moral responsibilities. Board members will work in good faith with each other so we can achieve the goals of the foundation.
5. If Rural Communities Foundation of Nova Scotia does not fulfill its commitments to me, I can ask the board chair to discuss these responsibilities with me.

Signed:

Member, Board of Directors \_\_\_\_\_ Date \_\_\_\_\_

Chair, Board of Directors \_\_\_\_\_ Date \_\_\_\_\_

Sign two copies: One copy will be kept in the Rural Communities Foundation of Nova Scotia office, for regular review,

## COMMITMENT TO THE 17 UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

### 17 Goals to Transform Our World

The [Sustainable Development Goals](#) are a call for action by all countries – poor, rich and middle-income – to promote prosperity while protecting the planet. They recognize that ending poverty must go hand-in-hand with strategies that build economic growth and address a range of social needs including education, health, social protection, and job opportunities, while tackling climate change and environmental protection. More important than ever, the goals provide a critical framework for COVID-19 recovery.

The Rural Communities Foundation of Nova Scotia commits to working towards and actioning all 17 UN Sustainable Development Goals while highlighting two goals per year.

[GOAL 1: No Poverty](#)

[GOAL 2: Zero Hunger](#)

[GOAL 3: Good Health and Well-being](#)

[GOAL 4: Quality Education](#)

[GOAL 5: Gender Equality](#)

[GOAL 6: Clean Water and Sanitation](#)

[GOAL 7: Affordable and Clean Energy](#)

[GOAL 8: Decent Work and Economic Growth](#)

[GOAL 9: Industry, Innovation and Infrastructure](#)

[GOAL 10: Reduced Inequality](#)

[GOAL 11: Sustainable Cities and Communities](#)

[GOAL 12: Responsible Consumption and Production](#)

[GOAL 13: Climate Action](#)

[GOAL 14: Life Below Water](#)

[GOAL 15: Life on Land](#)

[GOAL 16: Peace and Justice Strong Institutions](#)

[GOAL 17: Partnerships to achieve the Goal](#)

## COMMITMENT TO ADDRESSING NOVA SCOTIA'S 10 SOCIAL DETERMINANTS OF HEALTH

Canada is one of the healthiest countries in the world. However, some Canadians are healthier and have more opportunities to lead a healthy life. Differences in the health status of individuals and groups are called health inequalities.

Reducing health inequalities means helping to give everyone the same opportunities to be healthy, no matter who they are or where they live. The Rural Communities of Nova Scotia commits to addressing Nova Scotia's social determinants of health which are the non-medical factors that influence health outcomes. These factors can influence health equity in positive and negative ways:

THE SOCIAL DETERMINANTS OF HEALTH INCLUDE:

1. Income and social protection
2. Education
3. Unemployment and job insecurity
4. Working life conditions
5. Food insecurity
6. Housing, basic amenities and the environment
7. Early childhood development
8. Social inclusion and non- discrimination
9. Structural conflict
10. Access to affordable health services of decent quality.

## COMMITMENT TO GENDER EQUALITY

What is the goal?

To achieve gender equality and empower all women and girls.

## Why?

Women and girls represent half of the world's population and therefore also half of its potential. But today gender inequality persists everywhere and stagnates social progress. Women continue to be underrepresented at all levels of political leadership. Across the globe, women and girls perform a disproportionate share of unpaid domestic work. Inequalities faced by girls can begin right at birth and follow them all their lives. In some countries, girls are deprived of access to health care or proper nutrition, leading to a higher mortality rate.

## Our Commitment

The Rural Communities Foundation Commits to the 5<sup>th</sup> Goal of the UN's Sustainable Development of Gender Equality by accepting the following goals:

- 5.1 End all forms of discrimination against all women and girls everywhere.
- 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation.
- 5.3 Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation.
- 5.4 Recognize and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate.
- 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life.
- 5.6 Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the International Conference on Population and Development and the Beijing Platform for Action and the outcome documents of their review conferences.
- 5.A Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws.
- 5.B Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women.

5.C Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all level.

## COMMITMENT TO ADDRESSING CLIMATE CHANGE

### Resolution

The Rural Communities Foundation of Nova Scotia recognizes the growing climate emergency, and the serious risk it presents to the pursuit of our philanthropic aims. We believe that all organizations with philanthropic resources, whatever their mission and field of expertise, can play a role in addressing this emergency. The Sustainable Development Goals and Paris Climate Agreement show a clear international consensus on the urgency of addressing climate change, through mitigation and adaptation actions. There is a special responsibility on philanthropic organizations, which hold assets for the common good, to use their resources, independence and influence to rise to the challenge now.

The necessary changes to sharply reduce emissions and to adapt to climate change bring opportunities for new industries, good jobs, a cleaner environment, increased biodiversity, and improved wellbeing, but also involve significant costs. The philanthropy sector can help to bring about these changes, to ensure that everyone has equitable access to opportunities arising from the transition to a low carbon economy, and to ensure that the costs are not disproportionately borne by those who are least able to pay.

The scale of the climate emergency, and the scale of the solutions needed, means that this is a global challenge that affects us all. Climate change is an health issue, a gender equality issue, a racial and social justice issue, an educational issue, an economic issue, a cultural issue, a security issue, a human rights issue, and a local community issue. Many individuals and groups across the world are showing bold and effective leadership, including young people, women and Indigenous Peoples.

Countries, communities and organizations without a fair share of global financial resources are the least responsible for emissions, and yet are at greatest risk. The countries, communities and organizations with the largest share of global financial resources are responsible for the largest share of emissions, historically and today. The actions we can take, and the resources we have available, will vary from signatory to signatory, and from country to country. What we have in common is this public commitment to act.

We invite all philanthropic organizations everywhere to join us, by signing this international commitment, or by joining a national funder commitment on climate change.

We commit to this action as follows:

#### 1. Education and learning

We will ensure that our boards, investment committees, staff, volunteers and stakeholders are informed about the systemic causes, impacts and solutions of climate change, and the implications for our work.



## 2. Commitment of Resources

Recognising the urgency of the situation, we will commit resources to accelerate work that addresses the root causes of climate change or adaptation to its impacts. If our governing document or other factors make it difficult to directly fund such work, we will find other ways to contribute, or consider how such barriers might be overcome.

## 3. Integration

Within the design and implementation of our programs, we will seek opportunities to contribute to a fair and lasting transition to a net zero world, and to support adaptation to climate change impacts, especially in the most affected communities.

## 4. Endowments and assets

We will consider climate change in relation to the source and management of our operational and any endowed funds. We will seek to align our investment strategy and its implementation with a rapid and just transition to a net zero economy.

## 5. Operations

We will take ambitious action to minimise the climate impact of our own operations, which may include for example travel, buildings, and procurement.

## 6. Influencing and advocacy

We will seek opportunities to work with others, to amplify the voices of frontline communities, and to encourage and support more ambitious action on climate change by our key stakeholders, partners, and audiences; these may include businesses, local or national governments, multilateral organisations, donors and funders, individuals or civil society movements.

## 7. Transparency

We will collect and publish information annually on the actions we have taken against the six pillars listed above to share our progress and identify areas for improvement. We will continue to develop our practice, to collaborate, and to learn from each other.

## COMMITTEE RESPONSIBILITIES

### Convening Committee

#### Purpose:

To ensure that RCFNS understands the communities it serves through the process of convening within those communities.

#### Accountability and Responsibilities:

1. Responsible to the Board of Directors
2. Create and implement a Convening Strategy.
3. Identify locations for conferences to take place every year.
4. Work with Marketing Committee to ensure that communities are aware, engaged and prepared for the convening process
5. Create list of questions to be asked during the convening process
6. Ensure all meetings are recorded and minutes are taken
7. Keep database of convening process year over year.

#### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have Public Relations and Conference experience.

## Fund Development Committee

### Purpose:

To Maximize revenue and to implement Fund Development Strategy

### Accountability and Responsibilities:

6. Responsible for the oversight of fund development.
7. Responsible for developing and implementing the Fund Development Strategy.
8. Help to network and initiate funding asks.
9. Report to the Board any fund development activity.
10. Seek approval of the Board for potential funds.
11. Ensure that Fund Development is in line with RCFNS's mandate.

### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have fund development experience.

## Granting Committee

### Purpose:

To advise to the Board on the granting obligations of RCFNS.

### Accountability and Responsibilities:

1. Responsible for oversight of specific granting programs.
2. Ensure that the granting programs is approved by the board
3. Develop guidelines, application form, scoring sheet, evaluation/final reporting, and timelines
4. To ensure that there is no conflict of interest when determining granting recipients.
5. Responsible to ensure that the grants are given to donees under the guidelines of CRA
6. Report to the board within 2 months of the grant deadline.

### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have granting experience.

## Executive Committee

### Purpose:

To represent the Board between meetings as required.

### Accountability and Responsibilities:

1. Responsible to the Board of Directors
2. Know and understand RCFNS's Board Governance
3. Know and understand RCFNS's compliance needs
4. Set up meetings as required
5. Ensure RCFNS's Mandate is always clearly adhered to
6. Ensure all action by and policies of RCFNS is in line with Gender Equity, Equality and climate change mitigation.
7. Ensure all Advisors and Past Board Members are thanked for their contribution either through a letter or a special event
8. Ensure all donors are thanked properly either through a letter or donor event.

### Membership:

1. The Chair of this committee shall be Chair of the Board.
2. Other members included are Vice-Chair, Secretary and Treasurer
3. The Executive Director sits as an ex-officio member of this committee if invited by the committee.

## Marketing Sub-Committee

### Purpose:

To build awareness of the Rural Communities Foundation of Nova Scotia and its activities throughout Nova Scotia

### Accountability and Responsibilities:

1. Responsible to the Board of Directors
2. Create and implement Marketing Strategy.
3. Monitor all social media and advertising and ensure that it is in line with Marketing Strategy.
4. Responsible for ensuring Web Site is in line with Marketing Strategy.
5. Ensures that all marketing clearly supports RCFNS's mandate

### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have Marketing experience

## Climate Action Sub-Committee

### Purpose:

To ensure that the 7 pillars of the Canadian Philanthropy Commitment on Climate Change are adhered to by the Rural Communities Foundation of Nova Scotia

### Accountability and Responsibilities:

1. Responsible to the Board of Directors
2. Responsible to educate the Board on the 7 Pillars of Climate Action
3. Create and implement Climate Action Strategy.
4. Monitor all 7 pillars to ensure they are adhered to.
5. Ensures that all Climate Action Strategy and the 7 Pillars are implemented in a manner that clearly supports RCFNS' mandate

### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have Climate Action experience

## Finance Sub-Committee

### 1. Background

The Rural Communities Foundation of Nova Scotia has established the Finance (Committee) as part of its governance framework. This document establishes the authority and responsibility of the Committee so that it may function effectively.

### 2. Purpose

The role of the Committee is to:

- a) Establish and recommend the annual operating budget.
- b) Ensure the budget is aligned with RCFNS strategic plan and priorities
- c) Monitor and report on the RCFNS financial performance against priorities and approved budget.
- d) Monitor and report as required on RCFNS investment portfolio and operating accounts.

### 3. Composition

The Finance Committee shall consist of not less than three and not more than five Board Members, only one of whom may be an employee and one of whom shall be appointed Chair. Other resources may be accessed at the request of the committee Chair.

### 4. Quorum

A majority of committee voting members in attendance.

### 5. Frequency

The Committee shall meet quarterly or have a minimum of four (4) meetings throughout the fiscal year.

### 6. Functions

- Review of the business plan process with emphasis on the budget.
- Review the unaudited monthly financial statements.
- Review and recommend to the Board of Directors the appointment of the external auditors for the organization.
- Review and recommend to the Board of Directors the awarding of successful tenders such as Banking, Investment and Legal as required.



- Review and approve of the external audit process for the organization.
- Review of annual audit reports and reporting requirements where applicable.
- Review of annual audited financial statements and recommend to the Board of Directors for consideration and approval.
- Review of annual management letter and reporting to the Board of any significant items and/issues.
- Review quarterly/annually RCFNS compliance with the financial reporting requirements regarding various Statutes.
- Review the organization Business and Finance Management Plan.
- Review and report to the Board of Directors following interview with external auditors the strengths and weaknesses of the organization finances, adequacy of controls, and other functions that might be pertinent to the integrity of financial reports.
- Other duties as established by Board Policy.

#### 7. Responsibilities

The Finance Committee is responsible for maintaining communication with the external auditors on behalf of the Board of Directors with respect to all significant financial matters.

## Nominating Sub-Committee

### Purpose:

To build a board of directors that clearly represents Rural Nova Scotia and the mandate of the Rural Communities Foundation of Nova Scotia

### Accountability and Responsibilities:

1. Responsible to the Board of Directors
2. Create and implement a Nominating Strategy.
3. Track all Board Members and where they are in their 3 year cycle to know how many Board Members are needed in any year.
4. Ensure the Call for Nominations process starts in time before AGM.
5. Ensure Board is representative of Rural Nova Scotia

### Membership:

1. The Chair of this committee shall be appointed by the Board.
2. The Board will appoint Committee members in consultation with the Committee Chair and Executive Director.
3. The Executive Director sits as an ex-officio member of this committee.
4. Advisors can be added if they have Board Nomination experience

## Advisory Members

### Purpose:

To help RCFNS understand and implement each aspect of its mandate and is needed.

### Accountability and Responsibilities:

1. Responsible to the Committee they advise
2. Committee members are in an advisory position only.

### Membership:

1. There is no committee, members are added as needed.
2. Past Board members Committee members and advisors are part of this membership.
3. Membership database is kept within the Executive Director's Office

# FUNDRAISING AND FINANCIAL ACCOUNTABILITY POLICY AND PROCEDURES

## Resolution

The Rural Communities Foundation of Nova Scotia hereby adopts the [Canadian Centre for Philanthropy's Ethical Fundraising and Financial Accountability Code](#)<sup>1</sup> as its policy. In so doing, members of the governing board commit to being responsible custodians of donated funds, to exercise due care concerning the governance of fundraising and financial reporting, and to ensure to the best of their ability that the organization adheres to the provisions of the Code. It is hereby confirmed that each member of the governing board has received a copy of the Ethical Fundraising & Financial Accountability Code and that a copy will also be provided to each person who is subsequently elected to the governing board.

Code adopted by the Board of Directors of the Rural Communities Foundation of Nova Scotia on April 29, 2004.

## A. Donors' Rights

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. (Note: The term "Eligible gifts" is comprehensively defined by CCRA. A full definition can be found in CCRA's Interpretation Bulletin dealing with gifts and official donation receipts<sup>2</sup>. Some common gifts, such as donations of volunteer time, services, etc. are not eligible to receive official tax receipts.) The Foundation's governing board may establish a minimum amount for the automatic issuance of receipts, in which case smaller donations will be receipted only upon request.
2. All fundraising solicitations by or on behalf of the Foundation will disclose the Foundation's name and the purpose for which funds are requested. Printed

---

<sup>1</sup> © 2001 Canadian Centre for Philanthropy

<sup>2</sup> Currently, "Eligible gifts" are defined in IT110R3 Gifts and Official Donation Receipts

solicitations (however transmitted) will also include its address or other contact information.

3. Donors and prospective donors are entitled to the following, promptly upon request:
  - 3.1. the Foundation's most recent annual report and financial statements as approved by the governing board.
  - 3.2. the Foundation's registration number (BN) as assigned by CCRA.
  - 3.3. any information contained in the public portion of the Foundation's most recent Charity Information Return (form T3010) as submitted to CCRA.
  - 3.4. a list of the names of the members of the Foundation's governing board
  - 3.5. a copy of this Ethical Fundraising & Financial Accountability Code.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the Foundation is a volunteer, an employee, or a hired solicitor.
5. Donors will be encouraged to seek independent advice if the Foundation has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
6. Donors' requests to remain anonymous will be respected.
7. The privacy of donors will be respected. Any donor records that are maintained by the Foundation will be kept confidential to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
8. If the Foundation exchanges, rents, or otherwise shares its fundraising list with other organizations, a donor's request to be excluded from the list will be honoured.
9. Donors and prospective donors will be treated with respect. Every effort will be made to honour their requests to:
  - 9.1. limit the frequency of solicitations.
  - 9.2. not be solicited by telephone or other technology.
  - 9.3. receive printed material concerning the Foundation.
10. The Foundation will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this Ethical Fundraising & 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 the Foundation's 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 Centre for Philanthropy in writing.

## B. Fundraising Practices

1. Fundraising solicitations on behalf of the Foundation will: be truthful; accurately describe the Foundation's activities and the intended use of donated funds; and respect the dignity and privacy of those who benefit from the Foundation's activities.
2. Volunteers, employees and hired solicitors who solicit or receive funds on behalf of the Foundation shall:
  - adhere to the provisions of this Ethical Fundraising & Financial Accountability Code;
  - act with fairness, integrity, and in accordance with all applicable laws;
  - adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.;
  - cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure;
  - disclose immediately to the Foundation any actual or apparent conflict of interest; and
  - not accept donations for purposes that are inconsistent with the Foundation's objects or mission.
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 gifts received, or the value of funds raised.

Compensation policies for fundraisers, including performance-based compensation practices (such as salary increases or bonuses) will be consistent with the Foundation's policies and practices that apply to non-fundraising personnel.
4. The Foundation will not sell its donor list. If applicable, any rental, exchange or other sharing of the Foundation's donor list will exclude the names of donors who have so requested (as provided in section A8, above). If a list of the Foundation's donors is

exchanged, rented or otherwise shared with another organization, such sharing will be for a specified period of time and a specified purpose.

5. The Foundation's governing board will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this Ethical Fundraising & Financial Accountability Code

### C. Financial Accountability

1. The Foundation's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of provincial and federal regulators.

2. All donations will be used to support the Foundation's objects, as registered with CRA. [\(Link to our Letters of Patent here and on our web site?\)](#)

3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and the Foundation is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

4. Annual financial reports will
  - a. be factual and accurate in all material respects
  - b. disclose:
    - i. the total amount of fundraising revenues (receipted and non-receipted)<sup>3</sup>
    - ii. the total amount of fundraising expenses (including salaries and overhead costs)<sup>4</sup>

---

<sup>3</sup> Total of amounts from lines 100, 102 and 113 of T3010. (CCRA's Registered Charity Information Return, 2001)

<sup>4</sup> Amount from line 123 of T3010 (2001)

- iii. the total amount of donations that are received for income tax purposes (excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities)<sup>5</sup>
- iv. the total amount of expenditures on charitable activities (including gifts to other charities)<sup>6</sup>
- v. identify government grants and contributions separately from other donations; and
- vi. be prepared in accordance with generally accepted accounting principles and standards established by the Canadian Institute of Chartered Accountants, in all material respects.

- 5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, the Foundation will meet or exceed CCRA's requirement for expenditures on charitable activities.
- 6. The cost-effectiveness of the Foundation's fundraising program will be reviewed regularly by the governing board.
- 7. Annual Financial Statement should undergo an audited review by a qualified third person with financial knowledge.

## CONFLICT OF INTEREST POLICY AND PROCEDURES

### Introduction

A conflict of interest arises when personal or business interests influence the ability of a director, committee member or employee to fairly and objectively carry out their duties.

The Rural Communities Foundation of Nova Scotia endeavors to maintain the highest ethical standards in all of its policies, procedures and programs and to avoid any conflicts of interest. Part of this commitment includes the adoption of this Conflict-of-Interest Policy.

---

<sup>5</sup> Amount from line 906 of T3010 (2001)

<sup>6</sup> Total of amounts from lines 120 and 121 of T3010 (2001)



## Definitions

### Interested Persons

Board members, committee members, employees of the Rural Communities Foundation, and members of their immediate family<sup>77</sup>, are considered to be interested persons.

### Conflict of Interest

For the purposes of this policy, conflict of interest may be defined in two contexts:

#### 1. Business Relationships

A conflict of interest arises when an interested person, directly or indirectly, through business, investment or family has:

- An ownership or investment interest in any entity with which the Foundation has a transaction, contract, or arrangement

or

- A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Foundation is negotiating a transaction or arrangement.

#### 2. Relationships with Potential Grant Recipients

A conflict of interest arises in a situation in which the Foundation makes a grant:

- to an organization of which an interested party is an officer, director or employee
- that benefits an immediate family member of an interested person

## Conflict of Interest Procedures

### A. Duty to Disclose

In the case of any actual or possible conflict of interest, the interested person must disclose the existence and nature of his or her interest or affiliation. The conflict should

---

<sup>77</sup> - Includes spouses, parents, children, spouses of children, brothers and sisters and spouses of brothers and sisters.

be disclosed at the time the interested party is aware of the actual or possible conflict of interest and no later than when the interest becomes a matter of board, committee, or staff action.

#### B. Determining Whether a Conflict of Interest Exists

After disclosure of the potential conflict of interest and all material facts, and after any discussion with the interested person, he or she shall leave the Board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining Board or committee members shall decide if a conflict of interest exists.

#### C. Procedures for Addressing the Potential Interest

An interested person may make a presentation at the Board or committee meeting, but after such presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that result in the conflict of interest.

### Record of Proceedings

The minutes of the Board and committees with board-delegated powers shall contain:

- the names of the persons who disclosed or otherwise were found to have a financial or personal conflict of interest
- the nature of the financial interest, any action taken to determine whether a conflict of interest was present
- the board's or committee's decision as to whether a conflict of interest in fact existed.

### Monitoring

Each director, officer, and committee member and employee shall sign a statement which affirms that he or she:

- a. Has received a copy of the conflict-of-interest policy,
- b. Has read and understands the policy, and
- c. Has agreed to comply with the policy.



**CONFLICT OF INTEREST POLICY DISCLOSURE FORM FOR  
BOARD MEMBERS, COMMITTEE MEMBERS, ADVISORS AND  
EMPLOYEES**

By signing below, I acknowledge that:

- 1) I have received a copy of the Rural Communities Foundation of Nova Scotia's Conflict of Interest Policy & Procedures
  
- 2) I have read and understand the policy
  
- 3) I have disclosed all current real and potential conflicts of interest below
  
- 4) I agree to abide by this policy to the best of my ability in my role as a Board member or Affiliate Board member, advisory committee member, or employee, and to report any future real or potential conflicts of interests.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

31

## CONFIDENTIALITY POLICY & PROCEDURES

### Policy Statement

The Rural Communities Foundation of Nova Scotia is committed to maintaining the confidentiality and security of information provided to us by donors, as well as the directors and staff and clients of agencies who apply to us for funding.

### Principles

This Confidentiality Policy applies to any person who may have access to confidential information as a result of their involvement, directly or indirectly, with the Rural Communities Foundation of Nova Scotia.

Confidential information includes all oral and written communications that are not generally available to the public and relate to the Foundation, its donors, applicants or grant recipients.

All information relating to project proposals submitted to the Foundation shall be maintained in a secured and confidential matter.

Confidential information held by the Foundation regarding any donor shall not be sold or shared with any outside individual or organization unless required by law or unless the donor provides consent.

Confidential information obtained by any person as a result of their involvement with the Rural Communities Foundation will not be used by them for furthering any private interest or making personal gains.

### Monitoring

Each director, officer, committee member, employee and volunteer of the Foundation shall sign a statement which affirms that he or she:

- a. Has received a copy of the Confidentiality Policy
- b. Has read and understands the Policy, and
- c. Has agreed to comply with the policy



## CONFIDENTIALITY AGREEMENT

By signing below, I hereby acknowledge that:

- 1) A Copy of the Rural Community Foundation's Confidentiality Policy has been made available on RCFNS web page.
- 2) I have read and understand the Policy.
- 3) I agree to abide by the Policy.

I agree that all confidential information, including grant files, contribution files, donor records and lists, letters, contracts, agreements, notes, reports, memoranda used as part of my work with the Foundation will be kept confidential and during my time with the Foundation and thereafter, and that this material will remain the property of the Foundation.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

## TRAVEL CLAIM POLICIES AND GUIDELINES

The Rural Communities Foundation of Nova Scotia (RCFNS) reimburses travel expenses for approved trips undertaken on behalf of RCFNS, according to the following policies and guidelines:

- Travel must be approved in advance by RCFNS’s board or designate.
- Travel arrangements must be guided by fiscal prudence.
- When travelling by automobile, commercial car rental should be considered (when practical), if the cost is less than using a personal vehicle.
- Mileage is based on the provincial government rates and will be adjusted yearly at the first meeting after the AGM.
- Travel claims, including original receipts (where required), must be received no later than 30 days after completion of the trip.
- Travel claims must be signed by the person submitting the claim.
- Travel claims that do not require original receipts may be submitted by e-mail, if signed electronically.
- Incidental expenses may be claimed provided a receipt is submitted.
- Receipts are NOT required for
  - gift expenses for non-commercial accommodation.
  - meter parking expenses
  - highway and bridge tolls
- Original receipts are required for ALL other expenses.

## INVESTMENT POLICY AND GUIDING PRINCIPLES

### Mandate

RCFNS will invest to build vital communities where equity rights and power, economic and social and environmental justice intersect to create vital communities for everyone. RCFNS will use its investments to aid in and bring about long-term, sustainable, and powerful change. Achieving our mandate requires a fundamental disruption of the global financial ecosystem in general.

RCFNS will adhere to the following guiding principles:

1. Investment policy will align with RCFNS' mission, vision, and values.
2. Investments will enhance equity, rights, and power of marginalized groups.

Enhancing agency is critical to enacting long-term meaningful change. That includes respecting and upholding human rights, ensuring free and fair representation for all communities, and protecting fundamental individual rights around voice, freedom, and access.

Indicators RCFNS will look for:

- Investments that build power and/or defends the rights of employees in all their diversity.
  - Investments led by a representative of those with lived experiences of marginalization.
  - Investments that utilize voice, network, and their own power to advance commitment to equity.
  - Investments that develop products and services that disproportionately benefit historically marginalized groups.
  - Intermediary ensures pay equity.
3. Investments will advance environmental justice.

A worsening climate has a disproportionately negative effect on women, girls, trans people, and all marginalized peoples. A disregard for the environment is a disregard for those who must engage with it daily: to live in their communities, earn an income, feed their families, or protect their loved ones. Working to restore the health of our planet creates safer and healthier lives for women, girls, and trans people.

Indicators RCFNS will look for:

- Investments in renewable energies and clean technologies.
- Investments that use land sustainably and/or is dedicated to the restoration of land.
- Investments that incorporate sustainable water solutions into core business/investments etc.
- Investments that demonstrate actionable commitment to the conservation of biodiversity.
- Investments that incorporate sustainable principles in physical production.
- Investments that proactively address climate change risks through climate change.
- Investments in adaptation efforts and/or mitigation efforts.

4. Investments will enhance economic and social justice.

Pursuit of economic and social justice for marginalized communities is two-fold: on one hand, we need to see a truly equal distribution of wealth, opportunities, and privileges within a society. On the other hand, we aspire to empower women, girls, trans people and other marginalized communities to seek and attain a dignified, productive, and creative life.



Indicators RCFNS will look for:

- Investments that build sustainable wealth for communities and employees through local and decentralized investment (time, resources, knowledge, etc.)
- Investments that contribute to improving access to education for historically marginalized groups.
- Investments that contribute to improving access to health for historically marginalized groups.
- Investments that contribute to reducing the digital divide for historically marginalized groups.
- Investments that contribute to improving financial inclusion of historically marginalized groups.
- Investments that contribute to improving access to housing among historically marginalized groups.

#### INVESTMENT MANAGER

It is the policy of the Board of Directors of RCFNS to retain the services of a professional Investment Manager who knows and understands RCFNS' mission and values and selects investments for the fund in accordance with the objectives and guiding principles above, and considering the following:

- A. The investment objectives of RCFNS is safety of principal and the provision of a return through income and capital appreciation while adhering to RCFNS' values. It is necessary that RCFNS' Capital be defended against inflation, by a retention of a portion of its total return. Capital appreciation must be sought without undue risk of capital.
- B. RCFNS is willing to forego incremental returns that may arise from extreme risk-taking. The long-term growth of RCFNS' capital and its ability to generate a relatively high level of income are of greater importance than an attempt to make short-term market gains that may expose the RCFNS to a significant reduction in value.

C. The Investment Manager will have full discretion in managing and selecting investments, subject to the guiding principles above. These guiding principles, which may be amended from time to time, are designed to achieve reasonable diversification, and thereby reduce risk associated with undue concentration, and to ensure that the fund is invested in good quality securities.

D. It is expected that the Investment Manager will manage RCFNS' investments to achieve relatively consistent rates of return and to preserve capital irrespective of major short-term market fluctuations.

## FINANCE COMMITTEE

The implementation the policies and guiding principles contained in this document, will be the responsibility of the Finance Committee:

- Treasurer of the Foundation – Chairperson
- Two other Members, 1 of whom has to be a Director – appointed by the Board
- Chair of the Foundation – Ex Officio
- Executive Director of the Foundation - Ex Officio (non-voting).

## THE DUTIES OF THE FINANCE COMMITTEE AS IT RELATES TO INVESTMENTS.

A. To serve as a liaison between the Board of Directors and the Investment Manager.

B. To regularly monitor the actions of the Investment Manager to ensure compliance with RCFNS' investment policies and guiding principles.

C. To report to the Board of Directors on the performance of the RCFNS' investment portfolio semi-annually, or as requested by the Board of Directors, from time to time.

## INVESTMENT GUIDELINES

The following guidelines are designed to assist in asset mix and security selection decisions that meet RCFNS' objectives of investing the fund in a diversified portfolio of good quality securities.

## I. Eligible Investments

RCFNS may invest in any or all the following asset categories:

1. Publicly traded common shares or securities convertible into the same and warrants to purchase the same.

2. Bonds, notes, debentures, and other debt securities of:

Federal, Provincial and Municipal Governments, including their agencies and including debt securities insured or guaranteed by same.

3. Bonds, notes, debentures of utilities and publicly traded companies.

4. Pooled Funds or Mutual Funds eligible for trust fund investment

5. Cash and demand deposits.

6. Money market securities.

7. All investments must fit with RCFNS' policies and guiding principles.

## 11. Asset Mix

	“Normal”	“Minimum”	“Maximum”
Equities	40%	25%	55%
Bonds	55	40	70
Short Term	5	0	30

On a longer-term basis, RCFNS believes an average of 40% of assets of the fund should be invested in equities. On a short-term or strategic basis, however, the Investment Manager may at its discretion vary the asset mix to enhance potential return or to partially protect the RCFNS’ value against risk of decline. The Investment Manager should be guided by the following ranges (at market value) for each asset class: Foreign equities may range from 0% to 15% of total fund at market, U.S. securities will not be considered as foreign.

### 111. Equities

- A. Investment in the shares of any single company should not exceed 10% of the total equity value of the portfolio at the time of purchase.
- B. Except during liquidation or accumulation, each investment holding should be at least 1% of the equity value of the portfolio.
- C. Equity securities should be listed on a major stock exchange or, in the case of a new equity issue, have a commitment to seek a stock exchange listing

### 1V. Fixed Income

- A. Investment in the bonds of a single issuer shall not exceed 10% of the total bond portfolio at the time of the purchase except for the Government of Canada and their guarantees.

- B. All bond holdings at purchase must be at least rated A or equivalent by an independent bond rating agency and no bond holding should be less than investment grade.
  - C. To moderate the fluctuations in the overall bond market, the bond portfolio should normally be spread across a range of maturities.
  - D. RCFNS has a preference towards bonds that generate a social and/or environmental return.
- V. Short-Term Investments. Money market securities.

The term to maturity of short-term investments should not exceed one year.

Eligible investments include:

- Government of Canada and Provincial Government treasury bills
- U.S. treasury bills and notes
- Commercial paper issued by Canadian and U.S. corporations and financial institutions.

## INVESTMENT OBJECTIVES

RCFNS primary investing objectives are to generate returns sufficient to provide current and future funding for its granting, programs, and services; ensure financial stability in the event of an unexpected shortfall; and to ensure that 100% of the investment portfolio is invested to support the guiding principles outlined above relating to economic, social and environmental justice..

### The Benchmark Objective

The long-term objective is not necessarily to achieve a rate of return equal to the rate earned on a composite portfolio invested using the following benchmark indices. However, these benchmarks can be used as a guide.

TSX 100 Index (Canadian Investments)

S&P 500 Index (US Investments)

Mid Term Bond Index

## 90-day Treasury Bills

In calculating the return from this composite portfolio, asset mix will be rebalanced to the target ratio at least Semi-annually.

## Conflicts of Interest

The Investment Manager must maintain a system to monitor conflict of interest situations, including a policy for internal disclosure and a system to ensure no personal benefit is derived or is perceived to be derived from transactions made on behalf of the Fund. Any such transactions are to be reported to the RCFNS' Finance Committee.

## Investment Policy Review

It is the intention of the Finance Committee to ensure that the investment approach continues to be appropriate to RCFNS's needs, and responsive to the changing economic and investment conditions. This Statement of Investment Policy and Guidelines will be reviewed formally on an annual basis, or more frequently if deemed necessary, to ensure that it continues to be appropriate.

## PROCEDURES FOR GIFTS OF REAL ESTATE

The Rural Communities Foundation of Nova Scotia (RCFNS) has adopted the following procedures for the acceptance and disposition of gifts of real property. These procedures are intended to protect both the donor and RCF.

### Procedures

A six-step process to be followed when there is an offer of a gift of land or other property, as follows:

#### Step 1 - Initial Interview

When a prospective donor approaches a director about wishing to make a gift of property to RCF, the Director will:

- send the RCFNS brochure and website link to donor
- get basic information about the property (location and PID#) and the donor (address, situation), and the relevant background information needed to fill in the Property Information Form (Appendix 1)

#### Step 2 - Meeting or Conference Call with Donor

Two FD Committee Members will have a meeting with the donor, in order to:

- answer any questions the donor has
- ask any further questions (see form attached)
- referral to lawyer and accountant in NS if needed

#### Step 3 - Fund Development (FD) Committee Decision

The Director will obtain the PID #, verify ownership the property and, if possible, visit the property site.

The Director will brief the FD committee and ask for the go-ahead to continue the process. The FD Committee will determine whether receipt of the property would be in the best interests of RCFNS. It will make this determination based on information provided by initial interview. The committee may hold preliminary discussions on the proposed gift based on such information as is available at that time, but it will not act until it has sufficiently complete information.

In making this determination the committee may consider the following factors:

- **Environmental Liability:** Could RCFNS become liable for the costs involved in the cleanup of toxic wastes or addressing other environmental problems?
- **Marketability:** Is the property marketable? RCFNS will be less likely to accept the gift if the property has been listed for a long time with no offers.
- **Pre-Sale Expenses:** Will there be significant expenses for taxes, maintenance, repairs, and other items prior to a sale of the property?

#### Step 4 - Board Approval

The FD Committee Chair will report to the Board, in order to

- brief them on the proposed gift, and seek approval for proceeding with the transaction
- answer any questions or concerns
- seek approval to proceed with the transaction

#### Step 5 - The Transaction

This step consists of all requirements for making the transaction, including:

- **Letter of Agreement:** A document, signed by the donor and RCFNS, outlining responsibilities and conditions of the transfer, and agreeing to proceed with the donation. This will include RCFNS undertaking to pay for the transaction costs
- **Appraisal:** A qualified appraisal must be secured to substantiate the charitable donation receipt. The appraisal should be done by a person, independent of the donor and RCFNS, who is professionally qualified to evaluate the property in question. RCFNS may reserve the right to secure one or more appraisals itself and should issue the donation receipt based on the one that it considers to have arrived at the most accurate conclusion about market value. RCFNS will pay for transaction costs, including Transfer Tax and Migration Fee.
- **Property Information:** General information about the estimated value, location, use, and condition of the property is essential to determine whether RCFNS would be interested in receiving it. The Development Office should complete Information Sheet 1 (Appendix 1) during the initial discussions with the donor about a gift of the property.
- **Financial Information:** If the property appears to be a desirable gift based on the initial general information, the next step is for the Development Office to obtain more specific financial information regarding equity, acquisition costs, holding costs, and estimated sales proceeds. Information Sheet 2 (Appendix 2) can be used to list this financial information.
- **Environmental Site Assessment:** If RCFNS accepts property containing toxic wastes, it could be responsible for clean-up costs, which in some cases could exceed the value of the property.



Therefore, extreme care must be taken in accepting real property, especially if it has been used for commercial purposes.

As a first step, a member of the Development Office staff or a duly delegated person, should do a site inspection completing Information Sheet 3 (Appendix 3). If the property has always been used for residential purposes and the site inspection reveals no evidence of contaminants, the property ordinarily can be accepted.

- **Title Information:** The FD Committee will confirm how title is held, whether the donor is conveying a full or partial interest, and what liens and encumbrances exist. Information Sheet 4 (Appendix 4) may be used for this purpose. Prior to the acceptance of a gift of real property, RCFNS will request a title search and ascertain that the property is adequately insured.
- **Transfer of Property:** The FD Committee, in consultation with RCFNS’s legal counsel if necessary, sees that all documents for conveying the property and agreements with donors are prepared and executed.

The form of transfer may be prepared by the donor's lawyer and then reviewed by RCFNS’s lawyer or prepared by RCFNS’s lawyer and reviewed by the donor's lawyer. The name(s) of the donor(s) must be identical to the way the donor(s) currently hold title.

When the form of transfer has been entered in the books of the Land Registry Office or Land Title Office, RCFNS will request a new copy for retention in the Business Office.

RCFNS sends a donation receipt to the donor for the eligible amount of the gift. The receipt should be accompanied by a letter acknowledging the gift and reiterating the purpose.

- **Gift Receipting and Reporting:** A donation receipt will be issued for the value of the property as determined by an appraisal acceptable to RCFNS, less any benefit or advantage the donor has received in connection with the gift. RCFNS is responsible for determining the appropriate “eligible amount” on the receipt.

## Step 6 – Sale of the Property

After title to the property has been transferred to RCFNS, the FD Committee shall be responsible for the management and sale of the property. This includes:

- Listing the property with a local realtor
- Gaining approval of the Board, when a suitable offer has been received (This will require quick turnaround for approval from the Board, i.e. within 24 hours. If the Board cannot approve the sale in the time required, the Executive will assume this responsibility)
- Proceed with the sale
- The funds from the sale will be allocated as follows 75 percent go to endowment (unless otherwise indicated by donor) and 25% to go to operations.

# FISCAL SPONSORSHIP GUIDELINES

(Executive or Finance Committee should look at this?)

## A. INTRODUCTION

This document outlines RCFNS's policy on fiscal sponsorships.

It consists of:

- Background – What RCFNS needs a policy on fiscal sponsorship, and why this need emerged in 2018.
- Criteria - How to select a partner for fiscal sponsorship
- Decision-making process – How the RCFNS Board decides
- Agreement – Between RCFNS and the partner organization
- Financial management – Key elements in the financial management and oversight

## B. BACKGROUND

- RCFNS was approached in 2018 by an organization wishing to partner in a fiscal sponsorship arrangement,
- The Board agreed, with the proviso that the Fund Development Committee develop a policy for fiscal sponsorship.
- The FD Committee drafted the guidelines, consistent with CRA Rules, drawing on a number of resources available through CFC and other community foundations.
- Key points of the CRA rules, as laid out in Using an Intermediary to Carry Out a Charity's Activities in Canada (<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/using-intermediary-carry-a-charitys-activities-within-canada.html>) are:

A charity may use an intermediary to carry out its activities. For this guidance, an intermediary is an individual or non-qualified donee that the charity works with to carry out its own activities.

CRA states that the community foundation must direct and control these activities.

The Canada Revenue Agency (CRA) requires that a charity take all necessary measures to direct and control the use of its resources when carrying out activities through an intermediary. (source: Calgary Community Foundation Better Together- A Guide to Charity/Non-Charity Partnerships)

CRA clearly states that this cannot be referred to a “conduit”

## B. CRITERIA SELECTION OF A NON-CHARITY PARTNER

The following is a checklist of questions that the Board should consider before selecting a non-charity partner. A positive answer to the first three questions is essential. If the answer to any of these first three questions is no, the charity likely should not proceed with the partnership. “No” to any of the other questions indicates a need for further conversation with the non-charity to resolve these matters.

- Are the activities of the non-charity considered “charitable” under current CRA guidelines?
- Will the activities of the group help you to achieve your charitable mandate?
- Do the activities of the non-charity align with the mandate that you have registered with CRA?
- Does the non-charity have the capacity, resources and ability to deliver the services and provide regular financial and activity reports for the proposed project?

48

- Does the non-charity have funding to support its work?
- Is the non-charity willing to work transparently with your organization and openly share information with you?
- Does the non-charity have a positive reputation for their work in the community?
- Is the non-charity incorporated? If not, please note that the charity may have to be:
  - willing to sign for leases
  - willing to provide insurance coverage
- Does the non-charity have a strong governance structure in place?
- Is your board aware of and in support of this partnership?
- Does the non-charity engage in political activities considered advocacy work? If so, can your charity support that work within the political activity guidelines of CRA?
- Has the non-charity provided you with a written proposal outlining the supports that they require? (Could include financial, human resources, space, insurance supports)

#### D. DECISION-MAKING PROCESS

The Board will take the following toward establishing the partnership

Review the charity's partnership policy together.

1. Assess to ensure the proposed activities align with the charitable mandate and identify potential challenges
2. Obtain board approval

49

3. Establish a partnership agreement that outlines roles and responsibilities
4. Seek independent legal guidance before signing the partnership agreement
5. Establish the operational structure
6. Determine monitoring and reporting procedures

#### E. PARTNERSHIP AGREEMENT

The partnership agreement should consist of:

- Names and addresses of all parties
  
- Duration of the agreement, specifying start and end dates of contract or project, including deadlines for completing components of the activities
  
- Detailed description of activities to be carried out by the non-charity,
  
- including the location and the manner in which the activities are to be carried out
  
- Purpose of activities and how they align with the charity's mandate
- Description of who will benefit from the activities
- Project budget, including payment schedules for the non-charity
- Description of outcomes and performance measures of the activities
  
- Details of how the charity will monitor the activities, including discontinuation of the activities in the case of poor performance or mismanagement of funds

- Statement establishing that the charity has decision-making authority over activities using charitable funds
- Statement that identifies the limits of the non-charity's authority
- Provision for maintaining adequate records at the charity's address on file with CRA
- Outline of operational processes including: financial, governance, administration, advocacy, and decision making
- the signature of all parties, along with the date

#### F. Financial Oversight

There will be partnership between RCFNS, and the partner organization must be transparent, so that both parties have a shared understanding of the financial processes required. RCFNS will be accountable for the funds, outcomes, and reporting of the project, and it therefore must have a strong financial infrastructure in place to support the practice of charity and non- charity partnership.

This will include

- Funds must be in a bank account
- Funds must be receipted
- There must be a record in the event of an audit by CRA
- Funds must be accounted for in the charity's financial statements
- The charity is responsible for recognizing the donors as it would its own.
- If the charity is issuing tax receipts for donations, that funding must show up as the charity's revenue, as opposed to funds held in trust

Clear accounting processes need to be set up so that the non-charity's funds can be easily tracked. These processes may be different for different sources of funds depending on the requirements of funders. For

example, different bank accounts and separate audits may be required for government grants, donated funds, and other funders such as public foundations. It is critical to have a robust accounting system and a good accountant to keep all of these financial activities clear.

Financial management processes will also be put in place, including that

- RCFNS will establish a separate bank account for the funds in question
- Payments to the non-charity must be made in installments and will be based on regular reporting by the non-charity.
- Separate records will be maintained for the partnership.
- All funding applications and reports will be reviewed by RCFNS.
- There must be a process to verify that funds have been spent on the intended charitable activities (e.g. original receipts submitted).



## GRANTING POLICY

### Eligibility

To be considered for a grant from the Rural Communities Foundation of Nova Scotia, applicants must meet the following Eligibility Criteria:

- The applicant organization must be a registered charitable organization under the Canada Customs and Revenue Act
- The applicant organization must be located in or the program targeted at coastal or rural areas of Nova Scotia<sup>8</sup>.

### Priority Fields of Interest

The Foundation will consider applications that meet our Eligibility Criteria and Program Principles. However, through community consultations we have identified the following priority fields of interest for the Foundation's community fund:

- Protecting and promoting the culture and heritage of rural and coastal communities
- Increasing opportunities for youth in coastal and rural communities
- Enhancing the diversity and well-being of coastal and rural communities

---

<sup>8</sup> This excludes the urban areas of the Halifax Regional Municipality: urban Halifax, Dartmouth and Bedford. Revised in 2011 as part of the Innovation Grant Guidelines and adopted going forward to: This excludes the urban areas of the Halifax Regional Municipality (Halifax, Dartmouth, Bedford) and Sydney. Should we update this?

- Protecting and increasing access to the natural environment of Nova Scotia’s coastal and rural communities
- Supporting the development of community leadership in coastal and rural communities
- Supporting gender equality in all communities
- Mitigate climate change within rural communities

### Program Principles

Those applications meeting the Eligibility Criteria will be assessed on the extent to which they reflect the following Program Principles:

- Asset-based, Capacity Building

Priority will be given to projects that build on the inherent skills, strengths and abilities of individuals, groups, and organizations and enhance their capacity to create healthy and sustainable futures for their communities

- Participant-focused Outcomes

Applications should identify the anticipated benefits or changes that individuals or groups will experience because of the proposed program or service. Benefits or changes may relate to conditions, behaviour, skills, knowledge, attitudes, values, or attributes.

- Community Support

Applications should demonstrate support from key stakeholders including citizens, partners and target audience.

### Ineligible Projects

The Foundation will not provide grants:

- to cover deficits
- to retire debt
- for annual fundraising
- directly to individuals
- for capital projects (unless they are an integral part of the Homes for Health program)
- to organizations devoted to restrictive and non-community interests.

## Granting Follow up and Guidelines

- Grant recipients will be expected to adhere to the following:
- Video vital conversations with members or designated representatives of RCFNS
  - Allow a 1-year follow up to gauge community impact
  - Allow grantees allow name and associations to be used on RCFNS web site and social media.
  - May be asked to provide storytelling feedback from time to time.

## COMMUNICATIONS / SOCIAL MEDIA PoGUIDELINES

The purpose of this communications operation plan is to bring the Rural Communities Foundation of Nova Scotia's (RCFNS) attention to the importance of high quality, consistent and reliable communications to support RCFNS' mission and mandate.

This plan emphasizes the goals of communications with the public, industry, business, government (municipal, provincial, federal) and how RCFNS will achieve those goals. The communications plan is aligned with the RCFNS' strategic plan and will be evaluated and reviewed annually.

RCFNS has an ongoing opportunity to improve in both internal and external communications strategies. This communication plan is a compilation of the strategies and actions that RCFNS will use to become more effective in communication overall.

RCFNS needs to continue to build brand recognition with key public audiences and key supporters. Both are needed to garner the support to continue supporting and resourcing rural Nova Scotian communities.

RCFNS needs to continue building recognition while at the same time providing programs and resources to rural Nova Scotia communities. RCFNS must be useful to the rural Nova Scotian communities, while helping them increase their sense of being part of a larger community and an important rural movement.

### COMMUNICATION OBJECTIVES

- Offer effective communications, public relations and promotional strategies & tools for the Rural Communities Foundation of Nova Scotia (RCFNS) and help build brand recognition of the RCFNS as an organization.
- Offer communications tools, training, and advice to rural Nova Scotian communities, and support other RCFNS staff/board as they offer programs and resources to rural communities in Nova Scotia.
- Tell the story of rural Nova Scotia to a broad public audience and help build key stakeholder support for Nova Scotia's rural communities.

#### Communications Objective A

56



Offer effective communications, public relations, and promotional strategies & tools for the RCFNS and help build brand recognition of the RCFNS as an organization.

**Action Items:**

- *Create low-cost fundamental tools press kits.*
- *created media (stories, etc.), social media guidelines.*
- *public relations & promotions: brochure and rack card*
- *Provide the resources needed – poster templates, messaging guide, presentation package, etc. – so other RCFNS board members and volunteers can effectively act as PR agents & brand ambassadors.*
- *Collect testimonials and impact info from RCFNS program participants & beneficiaries.*
- *Use the RCFNS website to distribute resources (online tools, guides, reports, etc.)*
- *Use RCFNS social media sites to distribute information and encourage discussion using specific guidelines below.*
- *Offer storytelling support Nova Scotia rural communities, helping them tell our collective story.*

**Communications Objective B**

Tell the story of Nova Scotian rural community contributions to Nova Scotia to a broad public audience and help build key rights-holder support for the social purpose sector.

**Action Items:**

- Share original stories on the rural communities of Nova Scotia through:
  - vital conversations with grantees sharing community stories on social media.
  - Create short videos as capacity allows
  - Create infographics on rural community contributions to Nova Scotia

**TARGET AUDIENCES**

**Participants**

- Staff (and Board Members) of social purpose and community organizations including:
  - Volunteers
  - Youth looking to engage.
- Retirees looking to engage.
- Convener-hosting partner organizations.

- RCFNS Board.
- RCFNS Volunteers.
- Rural Communities.

### **Supporters**

- Provincial government of Nova Scotia, especially funding departments (esp. Dept. of Labour and Advanced Education)
- Social purpose organizations in Nova Scotia
- National organizations that share resources, training, advice – Community Foundations of Canada, Imagine Canada, Volunteer Canada
- Staff (and board members) of social purpose organizations
- Volunteers with social purpose organizations

### **Influencers**

- Elected MPs MLAs and municipal councilors from across the province
- Provincial government civil service
- Local municipal governments and band councils
- University academics
- Local journalists
- Citizen journalists (bloggers, etc.) covering social sector.
- Prominent Nova Scotians that are supportive of the social sector, who could be asked to become ambassadors of rural communities in Nova Scotia
- Convener-hosting partner organizations
- Staff/volunteers of community organizations
- RCFNS board

## KEY MESSAGES

- ***The Rural Communities Foundation of Nova Scotia is a community foundation that supports community organizations in rural Nova Scotia, through grant making, convening and capacity-building.***

Rural Nova Scotian communities are a vital part of the social, economic, cultural and environmental well-being of Nova Scotia. Rural communities in Nova Scotia work in many areas: health information, career counselling, environmental education and clean-up, cultural events, entrepreneurship training, women’s centres, heritage preservation, and environmental protection – to name just a few.

***The Rural Communities Foundation of Nova Scotia has a proven track record with more than 15 years of***

***developing and delivering small grant programs.***

Supporting rural communities via small grant programs is beneficial as it supports community-based work and can also help leverage larger financial supports.

***The Rural Communities Foundation of Nova Scotia has dedicated board members from all regions of the province who have a wealth of experience about community development in rural Nova Scotia.***

This group provides knowledge, experience, guidance and oversight essential to RCFNS' role and effectiveness within Nova Scotia's rural communities.

***The Rural Communities Foundation of Nova Scotia is a registered charity.***

As a registered charity, RCFNS gains public recognition and trust. Charities are widely recognized for existing for social good.

***The Rural Communities Foundation of Nova Scotia adheres to the highest standards of transparency and accountability in its financial management.***

RCFNS is audited every year by professional auditors held to the highest standards.

***The Rural Communities Foundation of Nova Scotia is a member of the Community Foundations of Canada***

RCFNS is one of over 200 community foundations across Canada. We are uniquely positioned to bring together people who care about making a lasting difference in our community, with charitable organizations that are addressing our most pressing priorities.

***The Rural Communities Foundation of Nova Scotia has been widely recognized for its excellence and leadership in the field of rural grantmaking***

RCFNS grants to the whole community by building relationships with the whole community. And that gives RCFNS a unique perspective from which to tackle priorities and take advantage of opportunities.

This communitywide focus on connecting and investing gives RCFNS a deep pool of knowledge about the places we call home

### **Tactics**

In general, our communications approach will:

- Use storytelling to inspire (including the use of strong images)
- Images should be natural-not posed.
- Create own content.
- Promote dialogue.
- Ensure human, accessible, and authentic content – and avoid dogma and jargon.
- Know our audience and seek feedback.
- Earn a reputation not just a brand.
- Find coincidence of self-interest with key audiences
- Replace interruption outbound marketing with attraction or inbound marketing.

## **SOCIAL MEDIA**

RCFNS will regularly post to social media to bring awareness to a variety of types of content, all directly relating to the mandate, mission, and vision organization.

### **Social Media Channels**

- Facebook (+ select Facebook ads for key postings)
- Instagram
- LinkedIn
- YouTube

### **Types Of Social Media Posts**

- Updates on the RCFNS organization (new board members, funding announcements, RCFNS event promotion, RCFNS statements on recent events, etc.).
- Sharing news of RCFNS funding/granting recipients and their outcomes.
- Sharing updates from partners and/or similar organizations (upcoming events, external funding opportunities, external organization updates, etc.).
- Sharing positive news stories from traditional media and other organizations with a focus exclusively on Rural Nova Scotian residents and communities (articles, videos, podcasts, etc.)

News stories set outside rural NS should be avoided to amplify rural NS stories. Similarly, shared posts should avoid judging, repetitive, abusive, or combative content/language.

60



Though it is acceptable to reshare other accounts' posts, the majority of posts should be news posts direct from RCFNS channels.

### ***Tone And Format of Social Media Copy***

RCFNS social media copy should be friendly, plain language, informal, and accurate. Emojis can be included in copy but should be relevant to the content and should include a max of 2 emojis when used, either at the start or end of the post.

Slang, abusive language, combative language, and other inappropriate content should never be included.

Social media copy should be brief, and when including copy and pasted content it should be edited to include high level points and details. If possible, copy should be limited to approximately 350 characters or less.

### ***Social Media Images and Graphics***

All original social media posts should include at least one image or graphic. Posts should not rely on link previews if it can be avoided.

When sharing an external update, announcement, article, or story, either an image or graphic for that source should be used if available.

All RCFNS content posts should include an image or graphic specific to that content.

### ***Frequency of Posting***

A minimum of 2-3 posts should be shared per week, with a possible hope to posting once daily. Though more than one post in a day is acceptable, it should be avoided if one of the posts can be scheduled for the next day.

### ***Commenting and Replying to Social Posts***

Board and Staff of RCFNS are encouraged to like and/or share social media posts from the RCFNS. They are also encouraged to engage in positive respectful dialog through these shares and/or in commenting or replying to other comments on posts.

No comments or replies should ever focus on arguing or debating with another user or commenter, whether through the RCFNS account, or staff/board personal accounts.

### ***Approach to Abusive or Inappropriate Comments/Replies***

Comments that include abusive, hurtful, disrespectful, lewd, or vulgar language should be reviewed and possibly hidden, deleted, blocked, or banned at the social media manager(s)' discretion. The same for comments that spread potentially harmful misinformation, irrelevant topics, spam, or insults.

Any opinion expressed in a respectful manner, unless done to instigate hate or fear, should be left up. No reply or comment is necessary if it is an opinion not necessarily shared by the RCFNS.

## TOOLS

### Earned Media

- Website online media center
- Press kit(s)
- Media pitches, esp. during key periods such as International Volunteer Day, National Volunteer Week, holiday season
- Newsjacking, as appropriate (Newsjacking refers to the practice of capitalizing on the popularity of a news story to amplify your message and insert your perspective.)

### Created media – be our own producer!

- Share stories from our sector for use with website, social media, publications
- Create short videos from our sector.
- Encourage social purpose organizations and communities to tell their (our) stories.
- Infographics on contributions to Nova Scotia made by the rural communities.
- Photo essays
- Website interactive NS map (links to stories, regional info)

### Conversational social media

- Facebook (+select Facebook ads for key postings)
- Instagram
- LinkedIn
- YouTube
- Photos
- Testimonials/quotes/impact info

### Promotions/public relations brand guide Messaging guide

- Adjustable posters
- Photo bank
- Brochure
- Displays
- SWAG
- Presentation package (visuals, talking points)

## BRAND CONSIDERATIONS

- *Whenever possible when working with external audiences, it is preferable to say the Rural Communities Foundation*

*of Nova Scotia rather than RCFNS (these can still be used internally).*

This is because we need to build brand recognition of our name, and ii) there are so many organizations with acronyms that we will get lost quickly. When writing, after saying the Rural Communities Foundation of Nova Scotia initially, within the same paragraph or adjacent paragraphs, we can then say the RCFNS

- [www.rcfofns.com](http://www.rcfofns.com) goes to the RCFNS website.

We should use the full name version on future brochures/posters, to reinforce our identity. Similarly, our Facebook page uses the @RCFofNS– facebook.com/RCFofNS. For Facebook, the longer name is not overly inconvenient because once someone likes our page, they don't have to continually type in the name.

Outward-facing promotional materials should always include current link to RCFNS website, social media links/icons and contact information.

## COMMUNICATIONS PLATFORMS:

### Target Audience & Message Frequency



#### Website Articles/Blogpost

Regular updates to the website



#### Email Marketing

Seasonal newsletter and e-mail blasts as needed.



#### Facebook

Multiple updates each week (ideally 2-3 per week)

Periodic promoted posts for excellent resources or important messages (funding announcements etc.)



#### Youtube

New video profiling RCFNS and shareholders each month to then share across other platforms.



#### Instagram

63



Through FB (2-3 per week)

Periodic promoted posts for excellent resources or important messages (funding announcements etc.)

### **Linkedin**

Done through FB (2-3 per week)

### **Daily/Weekly Messaging for social media**

Topic 1 (50%) – Stories from rural communities

Topic 2 (20%) – Organization News/Funding, Land sales etc

Topic 3 (15%) – Rural research, philanthropy

Topic 4 (10%) – Job Postings/Volunteer Opportunities

Topic 5 (5%) – Inspirational Quotes

Create “sound bites” from articles and share across social media. Every new article can be the source/inspiration for 2-3 different social media messages. As much as possible, also include links back to articles on the website.

### **RCFNS STYLE GUIDE**

Consistency is the overarching goal of a style guide. The point is to make sure everyone representing your organization is on the same page. Consistency conveys a measure of professionalism and preparation.

Furthermore, using the same imagery and language in your marketing and communications is important to building and strengthening your brand. Establishing guidelines for communications is vital for maintaining your brand.

### **RCFNS FONTS**

#### **All Print Material**

Heading Font: Neue Haas/Grotesk Display

Colour: C 75%, M 26%, Y100%, K11%

Body: Neue Haas/Grotesk Display

64



Colour: K 100% black

**Branded RCFNS Colours:**

-  Gray #F3F3F3
-  Yellow #FFFF01
-  Orange #FF7F00
-  Light Orange #FFBE00
-  Light Green #02A240
-  Green #00672F
-  Blue #02A0C7

**Branded RCFNS Logos:**

