



POLICIES AND PROCEDURES HANDBOOK

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LAND ACKNOWLEDGEMENT

We acknowledge that Lanark County is situated on the ancestral and unceded traditional land of the Omàmiwinini, also known as the Algonquin Anishinaabe Nation. With this acknowledgment comes respect for the land and the people who have been living here since time immemorial. As part of this land acknowledgment, we recognize the injustices of the past and those that continue today.

We recognize our responsibility to contribute to Truth and Reconciliation between the Indigenous and non-Indigenous peoples of the land we call Canada. To this end, we are learning about the impact of colonization on the Indigenous peoples of Canada, we have established an annual Indigenous Youth Award through our partnership with Indspire, a national Indigenous charity, and we will communicate the results of our actions to the community.



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COMMUNITY FOUNDATIONS

Community Foundations are community-led, public charities dedicated to strengthening community well-being in specific geographical areas through providing grants that respond to community needs and priorities.

They bring together the charitable gifts of many donors including individuals, families and businesses to cultivate and grow permanent endowment funds. Income earned from investing the endowment funds is distributed to support a range of community initiatives while the original investment is left to grow over time.

The first Community Foundation in Canada was created in Winnipeg in 1921. Since then, Community Foundations in over 200 municipalities, large and small, have established roots and are growing legacies all across Canada.

THE PERTH AND DISTRICT COMMUNITY FOUNDATION OVERVIEW

Founded in 2002, the Perth and District Community Foundation (PDCF) is a community-led public foundation established by and for the people of Perth, Drummond North Elmsley, Lanark Highlands, and Tay Valley.

The Foundation is governed by a community-based Board of Directors and supported by an Executive Director and part-time administrative assistant plus a part-time book keeper. The Board members are the only members of the organization, with occasional assistance from community volunteers or past Board members for specific projects

The funds are professionally managed by RBC Dominion Securities.

The PDCF is a member of Community Foundations of Canada, the national organization for Canada's over 200 community foundations.

A Brief History

A group of community leaders came together to discuss the notion of forming a community Foundation that would encourage philanthropic giving for the betterment of Perth and the surrounding district. In 2001, the Perth and District Community Foundation was formed with Greg Anderson serving as the first President, Bryce Bell as the Vice-President and Secretary, and Gavin Marshall as the first Treasurer. Other Board members included Howard Allen, Fred Ladly, Wanda McDonald, and Richard Schooley. Since its inception, the Foundation has seen steady growth of its endowments allowing for an increase in grant funding to the community.

It was with a sense of optimism that at the inaugural meeting of the first Board, on November 15, 2001, the oak tree, as symbolized by its acorn and leaves, was chosen as the official logo of the new Foundation. Its appropriateness stemmed from the universally acknowledged sense of strength and perpetuity offered by this choice.

The oak has had an important role in the development of our communities across the

western half of Lanark County. The oak is symbolic of desirable characteristics such as:

- A sense of continuance through time – perpetuity
- Longevity - the wisdom of time – with many specimens living for centuries
- Strength - emanating from its reliability as a strong and heavy wood
- Dependability – and its dependability as a hard, and rot-resistant wood.

The symbol of the oak provides a sense of growth and potential to be realized – *from the tiny acorn the mighty oak will grow.*

In parallel, our Foundation is laying down the seeds today – the fruits of which will be the yield of generations to come. In 2016 the logo was updated to a more contemporary design while still incorporating the oak as a symbol of strength and continuance.

Mission

PDCF is dedicated to growing and strengthening community so that everyone belongs and thrives, today and in the future.

PDCF's Guiding Values

- Integrity (respect, trust, transparency)
- Community (connection, collaboration, continuity)
- Diversity (inclusion, equity, justice)

PDCF's Roles

Encouraging charitable giving

PDCF fosters and broadens its donor base, wisely manages donations, and continues to responsibly grow the total endowment, focusing on an increase in unrestricted funds, to help build and strengthen community

PDCF reaches out to prospective donors, holds fundraising events, and hosts workshops where people can learn how to leave money in their wills to charity.

Grant making

The Perth and District Community Foundation builds and strengthens the Perth and district community through grants to charities, municipalities and school boards that contribute to the relief of poverty, the advancement of education, and to other purposes beneficial to the community. In so doing, we fulfill our obligation to our donors and to the purpose of the PDCF.

The PDCF gives grants to charities that provide programs and services that benefit the community in a variety of areas including, but not limited to, arts and culture, sports and recreation, education and literacy, protection of the natural environment, climate change,

health and social services, and heritage preservation.

Community Building

PDCF connects the energy and ideas of diverse people and community organizations to foster meaningful and lasting impacts that strengthen community.

PDCF offers capacity building workshops for community organizations that receive PDCF grants in such areas as governance, social media, and grant writing. PDCF also facilitates strategic planning workshops with newly forming community groups.

PDCF undertakes research that tracks progress on key indicators of community wellbeing to inform our work going forward. PDCF shares the report with local municipalities and community organizations, and holds “vital conversations” with community members on key actions items identified in the report.

PDCF BOARD, EXECUTIVE DIRECTOR AND COMMITTEES

The Foundation is governed by a community-based Board of Directors that provides oversight, guidance, and strategic direction to ensure PDCF fulfills its mission. The Board also fulfills its fiduciary responsibility to ensure accountability and transparency in PDCF’s operations – a responsibility that helps maintain public trust and ensures that PDCF’s resources are used effectively for its intended purpose.

PDCF has a hybrid board; that is, Board members have both advisory and fiduciary responsibilities and they play active roles on committees.

The Board employs an Executive Director (ED) who is responsible for the administration of the Foundation and all support services to the Board and its committees. The ED is also responsible for carrying out the bulk of the community building activities supported by the Board.

A brief description of the PDCF Committees is provided below.

Communications Committee

The Communications Committee is responsible for actively spreading the word about what PDCF is, what it does, how the community benefits, and how one can get involved as a donor or supporter.

Finance, Investment and Audit Committee

The Finance, Investment and Audit Committee is responsible to ensure that donors and supporters of the Foundation can expect the highest possible degree of financial integrity in the stewardship of the funds they donate.

Fund Development Committee

The Fund Development Committee is responsible for broadening the donor base and undertaking other initiatives to grow the endowment fund thereby enabling the Foundation to provide additional grants that respond to community needs and priorities.

Governance Committee

The Governance Committee is responsible for leading strategic planning for the Foundation, for the hiring and performance review of the Foundation's Executive Director, review existing and drafting new policies and procedures.

Grants Committee

The Grants Committee is responsible for making recommendations to the Board regarding the granting of funds to organizations that contribute to the relief of poverty, the advancement of education, and other purposes beneficial to the community.

Nominating Committee

The Nominating Committee is responsible for recommending a slate of candidates to stand for election to the Perth and District Community Foundation (PDCF) Board of Directors annually, and for succession planning for officers of the Board.

Reconciliation Committee

The Reconciliation Committee oversees the annual opportunities for Board and committee members, plus representatives from community organizations, to learn about the Indigenous peoples of Canada, and promotes the annual PDCF Indigenous Youth Award.

Programming and Vital Signs Committee

The Programming and Vital Signs Committee is responsible for working with the ED to develop an effective community building plan that supports the PDCF Mission. This committee is also responsible for updating the PDCF Vital Signs report.

The Vital Signs report is a research report that tracks progress on key indicators of community wellbeing such as health, housing, early childhood development, food security, environment, arts and culture, transportation, and learning. The Committee identifies common priorities, and identifies action items.

Former Board Member Consultants

Past members of the Board who have served a minimum of one Board term and whose experience, knowledge and wisdom provide value to the Board may be called upon to assist the PDCF Board with carrying out its mission. Such past members will be selected and approved by the Board for specific advice or roles.

PDCF DONORS

Individuals, families, businesses, and charities choose to donate to the PDCF to cultivate and grow permanent endowment funds which provide lasting support for local priorities.

Some choose to set up a **restricted fund** such that grants are provided to a specific charity or scholarship, or to a specific field of interest.

Others establish an **unrestricted fund**, thereby permitting the Board to determine the recipients of annual grants to the community.

Donors who do not wish to set up their own fund are invited to donate to PDCF's Community Granting Fund or any other specific fund (e.g. PDCF's Indigenous Youth Award).

Many charities place funds in their own endowment fund within the PDCF endowment. This option allows the charities to focus on delivering programs and services while the PDCF invests the money for use by the charity when needed.

BOARD COMPOSITION

The Board is comprised of a maximum of twelve directors elected by the members from a slate of nominees put forth by the Nominating Committee. Directors serve a two-year term and may be elected for an additional two-year term. A person holding an executive position may serve up to two additional two-year terms.

ROLE OF BOARD MEMBERS

- Adhere to the mission and values of the organization
- Attend and actively participate in monthly Board meetings
- Set the strategic goals of the organization
- Ensure the financial and legal integrity and accountability of the organization
- Serve on at least two Board Committees
- Take an active role in PDCF fundraising initiatives
- Enhance PDCF's public image
- Work with other Board members and the Executive Director to ensure the strategic goals of the organization are met.

QUORUM

Quorum for most Board meetings is a simple majority of Board members, i.e. 50% plus one.

VOTING

Most motions that come before the Board can be passed by a majority (50% plus one) of the votes cast.

ROLE OF EXECUTIVE MEMBERS

President

- Plays a vital leadership role, guiding the organization's mission, strategy, and operations, ensuring its legal and ethical integrity, and serving as a key ambassador for the Foundation within the community
- Works closely with the Executive Director in all matters concerning the operation of the Foundation
- Together with the Executive Director acts as the voice of the Foundation
- Chairs the Board and Governance Committee meetings and facilitates discussions
- With the Vice President, assumes responsibility for the Executive Director's Performance Appraisal
- Mediates any conflicts on the Board or with the staff

Vice President

- Assumes the roles of the President when required
- Chairs the Nominations Committee
- Works with President and Executive Director to plan and execute the AGM
- With the President, assumes responsibility for the Executive Director's Performance Appraisal
- May also take on specific tasks assigned by the President.

Treasurer

- Plays a crucial role in financial oversight, ensuring sound financial practices, and reporting to the board, all while adhering to legal and regulatory requirements
- Works with the President and Executive Director to establish and maintain good fiduciary practices
- Chairs the Finance, Investment and Audit Committee
- Develops and manages the budget, ensuring it aligns with PDCF's mission and goals
- Together with the Executive Director, consults with the Foundation's Portfolio Manager regarding the portfolio performance
- Working with the Executive Director, prepares for and reports to the Board the results of the annual audit
- Provides a monthly report to the Board with current fund balance, donations, withdrawals and current status of the operational budget.
- Accountable for compliance with the Procurement policy

Secretary

- Serves as the Corporate Secretary to the Foundation
- Ensures the annual Board survey is completed by Board members and provides a summary of the results to the Board
- Ensures that the PDCF Strategic Plan is updated as required
- Ensures that any new policies and procedures are integrated in the Policies and Procedures Handbook annually.
- Ensures the Policies and Procedures Handbook and the Operations Handbook are reviewed and updated every five years, starting in 2025.
- Updates all other official PDCF documents as needed

COMMITTEES: TERMS OF REFERENCE, POLICIES AND PROCEDURES

Role of Committees

The Board of the Foundation has a number of committees made up of at least two Board members and may include volunteers chosen from the greater community. These committees are both standing permanent committees to the Board and ad hoc committees set up to assist with a specific item or event such as conducting a more detailed analyses of particular subjects or proposed initiatives to be undertaken by the Board.

The role of any committee is advisory to the Board. The Board provides a clear mandate for committees including area of responsibility, the importance of the undertaking, relevant timelines, reporting schedule, record-keeping requirements, through the committee Terms of Reference.

Committee Chair: The Board approves the appointment of the Chair of committees.

Quorum: Presence of 51% or more of each Committee will represent quorum.

Confidentiality: All members of all Committees, both Board and community members, are expected to abide by PDCF's confidentiality policy.

Electronic Communication: If all Committee members agree, meetings may take place telephonically or other means of electronic communication.

Executive Director: The Executive Director is an ex-officio member of all committees except the Nominating Committee.

Review of Terms of Reference and Policies

The Policies and Procedures Handbook and the Committee Documents are reviewed and updated at least every five years, starting in 2025. Updates to the Policies and Procedures Handbook must be approved by the Board. Once changes are approved, the Secretary and Executive Director will ensure that all documents are updated and, where appropriate, posted to the website. Any updates required between reviews must be approved by the Board and the relevant documents updated and posted to the website, where appropriate.

Communications

Communications Committee

Mandate: The Communications Committee is responsible for spreading the word about what Perth and District Community Foundation is, what it does and how one can get involved in the Foundation as a donor, grantee or supporter.

Key Duties:

- Develop a communications and marketing plan and set yearly goals in order to meet the needs of the Foundation
- Produce communications and marketing materials appropriate for different purposes and target markets
- Ensure that online and public facing materials have a unified look
- Provide general advertising, media relations and assist as needed for event promotion.
- Working with the Executive Director, oversee the Foundation's website and social media
- Create and publish a quarterly newsletter in accordance with the annual communications and marketing plan
- Support the Executive Director with creating and publishing the Annual Report

Membership: The committee will be comprised of a minimum of three Board members one of whom shall be the Chair.

The committee may choose to draw on members of the community to serve either on the committee or to assist with a specific project. They should represent a mix of creative and strategic thinkers who possess a good working knowledge of the Foundation, awareness of community strengths, weaknesses, issues, organizations and initiatives, and marketing and communication expertise.

The committee may establish sub-committees aimed at specific projects or target groups. These sub-committees will report to the Communications Committee which in turn will report to the Board.

Chair: The Chair of the committee will be a Board member.

Meeting Schedule: Meetings will normally take place monthly or at the call of the Chair.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Resources: The following resources may be useful for the Communications Committee:

- Communications and Marketing materials produced by Community Foundations of

Canada including: Marketing and Communications for Canadian Community Foundations
– Information Kit/Creating a Plan

- Materials from the Social Media workshop in 2024
- Branding Guidelines

Finance

Finance, Investment and Audit Committee

Mandate: The Finance, Investment and Audit (FIA) Committee ensures that donors and supporters of the Foundation can expect the highest possible degree of financial integrity in the stewardship of the funds they provide.

The FIA Committee is responsible for the oversight of all aspects of the investment management and investment policies of the Foundation. The committee also ensures accountability and transparency through the creation and publication of annual audited financial statements. The committee also ensures that the appropriate level of financial information is available for the Board to make financial decisions.

Key Duties and Responsibilities:

- **Annual Duties**
 - Meet with the Portfolio Manager a minimum of once annually
 - Review the Investment Policy and recommend updates as required including the establishment / revision of relevant performance targets
 - Review the performance of the Portfolio Manager and recommend changes if required
 - Review the procedures for the establishment of Donor funds and the appropriate Donor Directions and Donor Endowment Fund Agreements between the Foundation and prospective donors to ensure the interests of both are safeguarded
 - Develop an operating budget for the Foundation each year, in cooperation with the Executive Director
 - Review banking practices/signing officers'/ service charges / etc. and make recommendations to the Board as required
 - Advise the Board of the required Grant Disbursement Quota
 - Chair of the committee or of the Board? to discuss with external auditor overall quality of internal controls of PDCF and request any feedback. Report back to FIA Committee prior to review of Financial Statements
 - Review Financial Statements and CRA Charitable tax return prepared by Auditor/Accountant
 - Work with the Communications Committee in the development of materials (electronic, web and hard copy) which will form part of public financial information.
- **Quarterly Duties**
 - Review performance of Investment Portfolio against the PDCF Investment Policy Statement
 - Monitor actual expenditures against the operating budget approved by the Board
 - From time to time, discuss any financial issues that may arise and provide recommendations for Board approval

Membership: The committee will be comprised of a minimum of four Board members, with

the Treasurer and the President being mandatory members.

Chair: The Treasurer is the Committee Chair.

Meeting Schedule: Meetings will take place quarterly or at the call of the Chair.

Accountability and Reporting: All financial accounting and reporting will be completed using Foundant Community Suite software. Every effort will be made to conduct all financial transactions electronically.

The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Endowment Fund Disbursement Policy

Preamble This policy deals with the distribution of monies from the endowment fund. The actual amount disbursed in any particular year may be an amount that is less than or greater than the actual investment earnings for that year. However, the objectives over the long term are:

- To ensure that the capital of the endowed funds is held permanently (or, so long as indicated by the creator of the fund at the time the fund is created)
- The funds experience some growth due to earnings
- There is a consistent level of charitable grants over the long term
- The disbursement quota requirement under the Income Tax Act is met.

Statement

- 1. Allocation of Disbursement Quota:** PDCF will endeavour to ensure, so far as possible, that the disbursement quota is allocated equitably across all individual funds.
- 2. Fund Creation:** There is a minimum contribution of \$5000 to establish a fund with PDCF. However, if a fund fails to achieve the minimum balance of \$25000 over ten years, then the Board can choose to move the balance of the fund to the unrestricted endowment fund and the fund collapsed.
- 3. Grant Amounts**
 - 3.1** It is PDCF's intention to provide grants out of all funds every year unless otherwise stated by the creator of the fund at the time the fund is created.
 - 3.2** PDCF will endeavour to assist the advisor of a donor advised fund to carry out the charitable intentions stated in the agreement creating the fund. For donor directed funds, PDCF will honour the intentions of the creator of the fund stated in the document creating the fund.
 - 3.3** The agreement creating any fund may state a specific amount or amounts to be granted out of the fund in any given year. These funds will be dealt with individually.
 - 3.4** The total amount granted out of all funds in a particular year, except those that have agreements stating specific amounts to be granted, will be determined by the Board on the advice of the Finance, Audit and Investment Committee. In determining this amount, the Board will take into account the recent earnings on the endowment funds, the current economic situation, and the objectives stated in the preamble of this policy.
 - 3.5** The amount granted out of a fund annually, except those that have agreements stating specific amounts to be granted, is a percentage determined by the Board. Once the percentage is determined, it is applied to the fund balances at the end of the previous fiscal year.
 - 3.6** Until there is a minimum balance of \$25,000 in a donor advised fund, the amount and object of grants from the fund will be determined by PDCF in its sole discretion.
- 4. Adjustments of Fund Balances**

- 4.1** At the end of every month, every fund, regardless of the balance in the fund, will be:
- (a)** Adjusted with the fund's proportionate share of the earnings or losses (which are net of investment management fees) accrued on the pooled invested endowed funds during that month; and then
 - (b)** Charged with the Foundation's Community Programming and Operations Fee for that month based on the average daily balance of each fund for the month.
- 4.2** Any grant made out of a fund will be deducted from the fund balance when the grant is made.
- 4.3** In any year where the amount available for granting from a particular field of interest fund is more than called for from that fund, only the amount called for will be deducted from the fund's balance.

Expense Disbursement Policy

Volunteers and staff will be reimbursed for pre-approved expenses incurred in conducting the business of the Foundation and receipts should be kept by the Executive Director.

For approved expenses over \$500, the Board President must approve the request for reimbursement prior to the expense being incurred. For all approved expenses, receipts must accompany the request for reimbursement.

Reimbursement rates (e.g. meals and mileage rates) shall be consistent with the most recent Government of Canada rates.

Financial Management Policy

Preamble: It is the Board's responsibility to monitor the financial management of the Foundation. The Board must exercise due diligence to protect the assets of the Foundation.

Signing Officers: The signing officers of the Foundation are any three of the Executive Director, President, Vice-President, Secretary, and Treasurer.

Changing Signing Officers: The individuals with signing authority are automatically changed upon appointment to their position. A new signature card is filed with the financial institution.

Accounts Payable: For consistency of information and control, two signatures are required for all legal documents and for all financial matters. Best efforts will be made to pay accounts within 30 days of invoice date.

Payroll Cheques: If a cheque is issued, for consistency in information and control, two signatures are required. Automated payroll is acceptable with the one-time approval of two signing officers.

Monthly Accounting: The monthly bank reconciliation should be completed within two weeks of receiving the bank statements and the monthly accounting will be completed by the 30th of the following month. Cheques, deposits, donations and journal entries will be posted monthly to the General Ledger.

Regular Financial Updates: Regular updates tracking donations, grants dispersed, annual operating expenses, and the performance of the endowed funds will be presented to the Board on a regular basis by the Treasurer.

Banking: Cheques will be deposited to the Foundation's account within five business days of receipt.

Petty Cash: Petty cash reimbursement will be made as required. All receipts must be itemized and allocated to the relevant general ledger account.

Authorization limit: The Executive Director has the authorization to purchase or order items within the Foundation's approved annual budget for any individual amount under \$5,000. Requests to purchase non-budgeted items in excess of \$1,000 must be submitted to the Board for approval.

Staff and Volunteer Travel Reimbursement: Volunteers and staff will be reimbursed for pre-approved expenses incurred in conducting the business of the Foundation as per the Expense Disbursement Policy. For all approved expenses, receipts must accompany the request for reimbursement.

Government Payroll / GST Remittances: These remittances are done by the PDCF Bookkeeper and are visible in the Foundant system.

Year End Audit: The Foundation's year-end is July 31st. All materials required for the year-end audit will be completed by October 31st for presentation to the Foundation's auditor. Draft audited financial statements will be presented to the Finance and Investment and Audit Committee annually for review and will subsequently be presented to the Board for approval.

Donation Receipts: Receipts will be provided on a timely basis for all donations. The Foundation's Gift Acceptance Policy outlines criteria for donations. Receipts will follow CRA

standards.

Operating Budget: An Operating Budget will be prepared on an annual basis and approved by the Board. The draft budget will be presented to the Board no later than the first Board meeting of the fiscal year.

Insurance: The Executive Director will report to the Board annually on the Foundation's insurance coverage and any changes in the Foundation's activities that may impact the coverage.

Annual Meeting: Audited financial statements will be presented to the Members annually for approval. At that time, auditors will be appointed for the following year.

Investment Policy (Under Review)

Preamble: To ensure prudent and effective management of the Foundation’s investment assets, the Finance, Investment and Audit Committee is responsible for the implementation, review and monitoring of the Investment Policy Statement (IPS) as the strategic policy directive guiding the Foundation's investing objectives and practices.

Investment Philosophy: The long-term goal of the investment policy is to generate sufficient returns, consistent with prudent and professional portfolio management, to allow steady and reliable granting, cover the costs of the Foundation’s operations, and to preserve the endowed capital.

Statement: The following guidelines have been provided to the PDCF Investment Manager:

- 1. The PDCF asset allocation for the endowment fund shall follow:

| | Target % | Target Range % |
|--------------|-----------------|-----------------------|
| Cash | 1 | 0 to 20 |
| Equity | 75 | 50 to 100 |
| Fixed Income | 15 | 0 to 50 |
| Alternatives | 10 | 0 to 25 |

- 2. They maintain approximately 3 years of operational expenditures readily available from the endowment fund.

Community Programming and Operations Fees Policy

Preamble: The Foundation charges the unrestricted and restricted funds (“the Funds”) under its care with a Community Programming and Operations Fee that is fixed from time to time by the Board of Directors. The fee is used to assist the Community Foundation in meeting the cost of providing services to the funds and to the community.

Fees on All Funds: The Community Programming and Operations Fee percentage on all funds is determined by the Board. The amount is charged monthly and is calculated using the daily average market value of the Funds for that month and the percentage of the Fee determined by the Board.

Fees on Flow Through Gifts: A service fee of 1.5% on a flow through gift may be charged at the time of the gift with a minimum fee of \$200. Earnings if any on flow through gifts will accrue to the Community Foundation Operations Fund. All flow through gifts must be in compliance with CRA regulations.

Charity Filing Requirements

It is the responsibility of the Board to ensure that the Executive Director regularly reviews all required filings, current Forms, and changes to Industry Canada and Canada Revenue Agency requirements.

Fund Development

Fund Development Committee

Mandate: The Fund Development Committee is responsible for broadening the donor base and other initiatives to grow the endowment fund and enable the Foundation to provide additional grants that respond to community needs and priorities.

Key Duties and Responsibilities:

- Create and implement a long-term fundraising development plan which addresses, amongst other items, the identification of prospective donors, and the cultivation and retention of donors through public recognition opportunities. In so doing, the Committee shall consider avenues for raising funds by identifying the target audience(s), creating networking opportunities, communicating, and successfully delivering planned initiatives.
- Prepare and implement an annual fund raising plan which may include an element(s) of the long-term fundraising plan plus any specific fund raising initiative(s) for the year.

Chair: The Chair of the committee shall be a Board member.

Membership: The committee will be comprised of 4 to 6 members. The committee may draw upon the expertise of non-committee and other community members to assist with specific projects. The committee may develop sub-committees aimed at specific projects or target groups. These sub-committees will report to the Fund Development Committee which in turn reports to the Board.

Meeting Schedule: Meetings will normally take place quarterly or at the call of the Chair.

Accountability and Reporting: Fundraising ventures must be carried out in a professional manner with appropriate financial safeguards. Accountability and reporting must be transparent, and all funds raised must be allocated to the fund/program for which they were raised. A variety of fundraising activities should be explored as required, including working with community partners as opportunities arise.

The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Fund Development Policy

Preamble: The Perth and District Community Foundation engages in fundraising efforts to grow the endowment fund with particular emphasis on unrestricted funds that will enable PDCF to direct monies earned from investments to initiatives that respond to community needs and priorities.

Fundraising: All fundraising activities conducted by or on behalf of the Foundation must:

- Be approved by the Board
- Disclose where the funds will be directed; e.g. the Community Granting Fund or the PDCF Indigenous Youth Award
- Disclose PDCF's policy with respect to issuing Official Income Tax receipts including any policy on minimum amounts for which a receipt will be issued
- Disclose the identity of the person seeking donations and their relationship to PDCF.

Any fundraising materials distributed by or on behalf of the Foundation must be approved by the Board and include PDCF's contact information.

Governance

Governance Committee

Mandate: The Governance Committee is responsible for leading strategic planning for the Foundation and hiring and performance review of the Foundation's Executive Director.

Key Duties and Responsibilities: The Governance Committee will

- Set the agenda for Board planning meetings/retreats and strategic planning meetings
- In consultation with the Executive Director and Board members, review and update the Foundation's strategic plan and operational plan every five years
- Provide training for incoming and existing Board members
- Develop and implement a hiring process for the Executive Director, as required
- Board President and Vice President will conduct an annual performance review of the Executive Director and present any recommendations regarding the Executive Director's performance and any recommendations for changes in the job description or compensation to the Board
- If appropriate, the Governance Committee shall consider any changes needed to the Board meetings, activities, organization, or other matters identified in the survey
- The President and/or Vice President, or Executive Director or designate, will conduct exit interviews as members leave the Board
- Review existing and draft new policies and procedures for Board approval

Membership: The Committee will be comprised of 4-5 Board members with the President and the Vice President being mandatory members.

Chair: The Chair will be the President or designate.

Meeting Schedule: Meetings will take place at least 4 times per year or at the call of the Chair.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Community Grants

Grants Committee

Mandate: The Grants Committee is responsible for Community and Directors' Grants including making recommendations to the Board regarding the granting of funds.

Key Duties:

- Prepare an annual work plan that takes into account PDCF's Strategic Plan and any commitments made to community organizations, e.g. for meetings or workshops during consultations with them
- In consultation with the Board and the Executive Director, identify two community members to join the committee to evaluate community grant applications
- Receive and evaluate all eligible grant applications and report to the Board with recommendations for funding
- Receive and review all reports of completed grants with particular focus on insights for any policy changes
- Ensure the material on the grants page of the website is current
- In collaboration with the Communications Committee, provide material to promote the Community Granting Program.
- Collaborate with the Executive Director to develop innovative approaches in responding to grant requests in order to get maximum benefit for the finite dollars available. This could include, among other initiatives: identifying potential partners, researching best practices, encouraging in-kind contributions, providing an opportunity for charitable organizations to liaise with Foundation members, the community at large and with each other, the advancement of volunteerism, and the general brokering of solutions to community needs.

Membership: The Grants Committee shall be comprised of a minimum of 3 Board and 2 community members.

Chair: The Chair shall be a member of the Board.

Meeting Schedule: Meetings will take place at least 4 times per year or at the call of the Chair.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Community Grants Policy

Introduction

The Perth and District Community Foundation builds and strengthens the Perth and district community through grants to qualified donees that contribute to the relief of poverty, the advancement of education, and to other purposes beneficial to the community. In so doing, we fulfill our obligation to our donors and to the purpose of the PDCF as approved by the Canada Revenue Agency.

The PDCF provides grants to organizations that provide programs and services that benefit the community in a variety of areas including, but not limited to:

- Health and social services
- Education and literacy

Eligibility Criteria

Grants must directly benefit residents of any or all of the Town of Perth and Drummond/ North Elmsley, Lanark Highlands, and Tay Valley Townships.

Grant applicants must be qualified donees, i.e. registered charities or other entities such as municipalities or school boards.

Ineligible Applications

- Those promoting religious or political activities or beliefs, or lobbying
- Those that contravene any of the prohibited grounds of discrimination outlined in the *Ontario Human Rights Act*
- Major capital projects or annual fund drives
- Applications from other funding organizations, or
- Activities that take place outside Canada that do not have impact for people living in the catchment area

Eligible Costs

PDCF recognizes that there are times when an organization is in a position to undertake a project and that there are times when an organization needs a degree of stability and flexibility. PDCF trusts that community organizations know what's best for their organization and their clientele. With this in mind, eligible costs could include, but are not limited to:

- Salaries
- Overhead expenses
- Program review
- Research
- Organizational development
- Planning

Applicants who choose to submit an application in collaboration with another organization

must designate one organization as the official recipient responsible for fulfilling the terms of the grant.

Grant Term

Applicants may apply for a one **OR** a two-year community grant. Only community organizations that have successfully completed one previous PDCF community grant may apply for a two-year grant.

Applicants may apply for a successive two-year grant; however, approval is not guaranteed.

PDCF is piloting two-year grants for applications received in October 2024 and 2025. The pilot program will be reviewed in collaboration with grant recipients in the winter or spring of 2026.

Application Assessment

Eligible applications are assessed by the PDCF Grants Committee which is comprised of a minimum of three Board members and two community members who are active in the community.

In reviewing applications, the Committee considers the benefit to the community, current findings in the most recent *Vital Signs* report, and the Foundation's charitable purpose plus the specific criteria for assessing grant applications.

Evaluation Criteria for One Year Community Grant Applications

- Quality of the proposed activities,
- Potential impact of the proposed activities, and
- The demonstrated ability of the applicant to carry out the proposed activities.

Evaluation Criteria for Two Year Community Grant Applications

- Quality of the proposed activities,
- The demonstrated ability of the applicant to carry out the proposed activities,
- Demonstrated ability of the applicant to deliver quality programs and services,
- Demonstrated sound fiscal management and diversified sources of revenue, and
- The potential impact of the grant.

Community Grant Recipient Expectations

Community Grant Recipients are expected to acknowledge the support of PDCF on their website, in printed material, on radio and other media, and at events.

Grant Recipients may

- Carry over their grant to the end of their fiscal year,
- Apply for a second grant when the first grant has been carried over, and
- Modify the nature of the grant on the condition that they provide a legitimate rationale to PDCF.

Application Requirements

Applications must be received by email on or before **October 31 of each year**. The Executive

Director will determine the format for applications to be accepted. All grant applicants are required to complete the PDCF Application Form.

Application Decisions

All applicants will receive notice of the Foundation's decision by January 31 of the next year.

Reporting Requirements

Successful recipients are required to complete a grant report on or before **October 30** of the year the grant is received. Grant recipients must submit either an interim or a final report describing the use of the grant. A final report is due upon completion of the grant. The report must be submitted using the PDCF Grant Report Form. Submission of the report is a prerequisite to be considered for future funding.

Directors Grants

In emergency or time sensitive situations, the PDCF Board may choose to give a project grant to an eligible organization outside of the normal granting cycle. The eligibility and evaluation criteria outlined in the Community Grants Policy apply to Directors' Grants.

Board Membership

Nomination Committee

Mandate: The Nominating Committee is responsible for

- Recommending a slate of candidates to stand for election to the PDCF Board of Directors annually, and
- Succession planning for executive members of the Board.

Key Duties:

- Determine the number of Board vacancies for the upcoming year by determining which of the current Directors is completing their first term of office and whether they wish to stand for re-election for a second term, and by determining whether all existing directors will fulfill their current terms
- Conduct a needs analysis for persons who possess the required skills, knowledge or experience to ensure the Board is diverse and capable of providing effective leadership to the PDCF
- Consider representation from each of the four municipalities, the balance between male and female members of the Board, diversity in ages, and representation that reflects the variety of identities, backgrounds and experiences of people in the community
- Consider a variety of advertising methods to reach out to members of the community to ensure transparency and inclusivity. This shall include encouraging current directors to submit names of persons who might be interested and capable of becoming a director
- Review all applications for suitability and conduct interviews with potential candidates.
- Determine the slate of candidates to present to the Board for approval at a regular Board meeting
- Upon approval, ask the successful candidates to complete the consent form, confidentiality agreement, and Police Record Check, and to submit a brief biographical statement
- Work with the Executive Director to provide every new director with a link to all relevant Board documents.

Membership: The members of the Nominating Committee shall be comprised of a minimum of 4 members: the Vice President, one other officer of the Board, one additional Board member, and one community member who may also be a previous Board member.

Chair: The Chair will be the Vice-President.

Meetings: Meetings will be held at the call of the Chair. The first meeting of the members of the Nominating Committee shall be no later than October in each year.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3

days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

The Chair will provide the Board with the Nominating Committee's list of recommended candidates and the rationale for them to become Board members, at a regular Board meeting prior to the AGM. The Board will approve or reject the candidates at this meeting.

The slate of nominees to serve on the Board, including both new and returning Board members will be formally ratified at the AGM.

Programming and Vital Signs

Programming and Vital Signs Committee

Mandate: The Programming and Vital Signs Committee is responsible for working with the ED to develop an effective community building plan that supports the PDCF Mission. This committee is also responsible for updating the PDCF Vital Signs report.

Key Duties:

- Develop an annual community building plan and set yearly goals that support the Mission of the Foundation
- Ensure the PDCF programming provides adequate support to charitable organizations within the PDCF boundaries
- Develop an updated Community Vital Signs report every five years in partnership with the Community Foundations of Canada organization

Membership: The committee will be comprised of a minimum of three Board members one of whom shall be the Chair. The Executive Director shall also be a voting member of the committee.

The committee may choose to draw on members of the community to serve either on the committee or to assist with a specific project. They should represent a mix of creative and strategic thinkers who possess a good working knowledge of the Foundation, awareness of community strengths, weaknesses, issues, organizations and initiatives, and marketing and communication expertise.

The committee may establish sub-committees aimed at specific projects or target groups. These sub-committees will report to the Programming and Vital Signs Committee which in turn will report to the Board.

Chair: The Chair of the committee will be a Board member.

Meeting Schedule: Meetings will normally take place monthly or at the call of the Chair.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on a monthly or as required basis.

Resources: The following resources may be useful for the Programming and Vital Signs Committee:

- [Community Foundations of Canada – Vital Signs](#)

Reconciliation

Reconciliation Committee

Mandate: The Reconciliation Committee oversees the implementation of PDCF's commitments to action and identifies possible new initiatives to promote Reconciliation between the Indigenous and Non-Indigenous Peoples of Canada.

Key Duties / Responsibilities:

- Ensures that the agenda for the first Board meeting in January includes the Land Acknowledgement and information about the opportunities to learn about the Indigenous Peoples of Canada
- Works with the Executive Director to
 - ensure the invitation to new Board and Committee members plus organizations that received a PDCF Community Grant to participate in opportunities to learn about the Indigenous Peoples of Canada and Reconciliation is sent by the end of January each year
 - maintain liaison with the course provider
 - ensure that participants receive *The Omàmìwinini*, an article by Paula Sherman about the Algonquin in Lanark County
 - plan small group discussions with the course provider
 - ensure the course evaluation form is sent to participants and follow-up as needed
- Host the small group discussions with the course provider
- Analyze the evaluation of the learning opportunities and recommend any changes, if needed
- In consultation with the Communications Committee, write an article for the summer newsletter about participants' learning and the recipient of PDCF's Indigenous Youth Award
- Investigate ways to promote PDCF's Indigenous Youth Award with members of the Indigenous community in Lanark County through, for example, outreach to secondary schools, libraries, youth organizations, and Plenty Canada
- Assess any broader community interest in learning about the Indigenous peoples of Canada and Reconciliation and facilitate liaison with PDCF's course provider or other appropriate person; e.g. municipalities, health providers and schools (both staff and students)
- Identify opportunities to collaborate, participate or link with community events commemorating national days pertinent to the Indigenous Peoples of Canada (e.g. Red Dress Day (May 5), National Indigenous Peoples Day (June 21), and The National Day for Truth and Reconciliation, also known as Orange Shirt Day (September 30))

Membership: The Reconciliation Committee shall be comprised of a minimum of 3 Board members. The committee may consult with or invite First Nations, Inuit or Métis members of the community to join the committee.

Chair: The Chair shall be a member of the Board.

Meeting Schedule: Meetings will take place at least three times per year or at the call of the Chair.

Accountability and Reporting: The Chair will circulate each meeting agenda a minimum of 3 days in advance of the meeting. The committee will choose a member to record meeting minutes and provide them to the Chair for review no later than 3 days after the meeting. The Chair will provide the minutes to the Executive Director in time for inclusion in the next Board meeting. Recommendations will be clearly identified and recorded in the form of a motion in order to facilitate presentation to the Board for approval. The Chair or designate will assume the responsibility of reporting to the Board on an as required basis.

Reconciliation Policy

Background

Between 1879-1996, upwards of 150,000 Indigenous children between the ages of 4 and 15 were removed from their families and sent to residential school where they were deprived of their language, culture, and spiritual beliefs. Many also experienced physical and sexual abuse in residential schools.

In 2015, the Truth and Reconciliation Commission of Canada (TRC) informed Canadians about the individual and intergenerational consequences resulting from the treatment of the children in Indigenous residential schools. It also issued calls for action – including actions by civil society groups – leading toward reconciliation and renewed relationships between Indigenous and non-Indigenous Canadians, based on mutual understanding and respect.

Preamble: As a community leader, PDCF has a responsibility to take actions toward our collective future, a future where everyone belongs. In so doing, PDCF agrees with the following statements made by Murray Sinclair CC, MSC, former judge, former Senator, former Chair of the Truth and Reconciliation Committee of Canada, and former Chancellor of Queen’s University:

“Education is what got us here. Education is what will get us out.”
– This entails education of both the Indigenous and non-Indigenous population. –

“Reconciliation is not an Indigenous problem; it is for all of Canada.
We have all been taught to believe in Aboriginal inferiority
and European superiority and that’s wrong
Reconciliation is about our responsibility to the future”.

Actions

PDCF shall undertake the following actions toward Reconciliation:

1. Offer opportunities for Board and Committee members and representatives from the organizations that receive a Community Grant to learn about the Indigenous peoples of Canada and Reconciliation. These opportunities shall be offered annually and the costs covered by PDCF.
2. Adopt the following land acknowledgement:

We, The Perth and District Community Foundation, acknowledge that Lanark County is situated on the ancestral and unceded traditional land of the Omàmìwininì, also known as the Algonquin Anishinaabe Nation. With this acknowledgement comes respect for the land and the people who have been living here since time immemorial.

As part of our land acknowledgement, we recognize the injustices of the past and those that continue today. We recognize our responsibility to contribute to reconciliation between Indigenous and non-Indigenous peoples of the land we call Canada. To this end, we are learning about the impact of colonization on the Indigenous peoples of Canada, we have established an annual Indigenous Youth Award through our partnership with Indspire, a national Indigenous charity, and we will communicate the results of our actions to the community.

This land acknowledgment will be posted on the PDCF website, included in the PDCF annual report, Policies and Procedures Handbook, Operations Handbook, and other PDCF materials as appropriate.

PDCF will begin the Annual General Meeting all public meetings or events with the full land acknowledgement.

3. Enter into a partnership agreement with Indspire, a national Indigenous charity, to create the annual PDCF Indigenous Youth Award through Indspire's Building Brighter Futures program. Priority is given to Indigenous students from Lanark County. This award is funded by donations.
4. Communicate PDCF's actions toward reconciliation in the annual report, through the quarterly newsletters, and other media as appropriate.

GENERAL POLICIES

Accessibility Policy

PDCF is committed to ensuring equal access and participation for people with disabilities. We are committed to treating people with disabilities in a way that allows them to maintain their dignity and independence.

PDCF believes in integration, and we are committed to meeting the needs of people with disabilities in a timely manner. PDCF will do so by removing and preventing barriers to accessibility and by meeting our accessibility requirements under Ontario's accessibility laws.

Confidentiality Policy

All information about the Perth and District Community Foundation that is not a matter of public record or otherwise duly authorized to be disclosed by the Board or the appropriate officer of the Board shall be considered confidential.

Members of the Board and any non-Board members serving on a Board committee shall not disclose to third parties confidential information regarding Foundation matters while engaged in the conduct of business on behalf of the Foundation.

Statements of individual Board or committee members and matters discussed in Board meetings shall be considered confidential unless disclosure is duly authorized.

Foundation documents, reports, records, data, minutes or analysis of such materials are considered confidential unless made public by Board order.

Information about donors, donations, pending grants, investments, contracts and agreements entered into by the Foundation, policies and procedures of the Foundation, financial information and business records of the Foundation are confidential until and unless they are made officially public.

All material, information and discussion as part of the grant-making process is confidential and only information made public as part of the grant award will be considered on the public record and thereby not confidential.

Board and committee members who have a question concerning what is confidential should seek guidance from the President or the Board in a Board meeting.

All Board members are required to read and sign a Confidentiality Agreement at the beginning of their time on the Board and are reminded of this agreement at the beginning of each Board meeting.

Conflict of Interest Policy

Preamble: It is important that our practices and decisions are without suspicion or influence and avoid any appearance of impropriety, which may raise concerns within or outside the organization. The policy is designed to ensure an organization's reputation for integrity of decisions. As a result, this policy addresses conflicts of interest, real or perceived.

This policy will not address the issue of what constitutes an actual conflict of interest as a matter of law.

As a result, the policy is directed towards the sources of most potential conflict. These include conflicts arising as a result of affiliation with:

1. An organization which has, or is negotiating, a business relationship. A conflict of interest arises in a situation in which:
 - The Foundation has business or financial dealings with a Board member, volunteer¹ or staff member individually or with a corporation, partnership or other business enterprise of which the Board member, volunteer or staff member, or a member of their family,² is an officer, director, partner or substantial stockholder, or:
 - The primary purpose of a grant from the Foundation to a qualified grantee is made to support a transaction with such a business enterprise.
2. An organization seeking funding or other support
 - A conflict of interest arises in a situation in which the Foundation is considering or makes a grant to a qualified donee of which the community Foundation Board member, volunteer or staff member, or a member of their family, is an officer, director, trustee or employee of the applicant organization.
 - This also includes situations where Board members, volunteers or staff members have an unofficial role with the applicant organization as a significant donee, volunteer, advocate or advisor.

Implementation: This policy will be conveyed to staff and all new Board and committee members. The first agenda item of Board and committee meetings will be a declaration of conflict of interest.

Members, including staff, will be asked to verbally declare conflict of interest and to identify which agenda items that are in conflict. The minutes of the meeting will reflect declared conflicts. If the member is unsure, they will ask for clarification and the Chair will determine if there is a real or perceived conflict.

When there is a conflict, the member will refrain from all discussion pertinent to the subject and abstain from voting. When there is a conflict of interest for a member of the Board, the member will temporarily remove themselves from the discussion and decision related to any activity in respect of which they have a conflict.

It is the responsibility of Board and committee members to raise concerns they may have regarding conflict of interest of a member who is perceived to be in conflict. If there are still concerns, it is their responsibility to convey these concerns to the Chair.

Board, volunteers and staff are prohibited from accepting personal gifts from current and prospective providers of services or goods and grantees with the exception of occasional hospitality or other benefits of a nominal value.

Board members, volunteers and staff are prohibited from using privileged information gained in their role for personal or professional gain.

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¹ Volunteer includes any person serving voluntarily on a committee with Board-delegated powers or in any other capacity that might give rise to a conflict of interest.

² Family includes spouse or partner, children, grandchildren, parents or grandparents, siblings (and their immediate families), as well as any member of the extended family living under the same roof.

Human Rights Policy

Preamble:

The Foundation respects the inherent dignity and equal rights of all individuals, and is committed to upholding an inclusive and non-discriminatory human rights mandate. This policy is established to ensure alignment with the Canadian Human Rights Act and other applicable legislation.

Statement of Policy:

The Foundation shall uphold our commitment to an inclusive and non-discriminatory human rights mandate by refusing to collaborate with any organization found to be in contravention of the Canadian Human Rights Act. The Foundation shall enforce minimum requirements to prohibit the acceptance of donations or the awarding of grants for activities and/or organizations which do not conform to this legislation.

Implementation:

Prior to accepting an institutional donation or entering into a collaborative agreement to administer a fund for an external organization, the Foundation shall conduct a background review of the group/organization/person in question to ensure the organization has no established legal history or current status of hateful or discriminatory activity.

Gift Acceptance Policy

The purpose of this policy is to provide guidelines for the types of outright gifts (i.e. cash, publicly traded securities) and deferred gifts (i.e. bequests, life insurance) that will be accepted by the Foundation.

Consistency with Foundation mission: Gifts must be consistent with the overall mission and strategic intent of the Foundation, all applicable statutory provisions, and must not compromise the Foundation's integrity. The Foundation may, in its discretion, refuse a gift on these grounds.

Clarity of intent: The Foundation shall not solicit or accept a gift from a donor unless it is satisfied that the donor has a bona fide charitable intention and has an accurate understanding of the consequences of the donation, the work of the Foundation, and the uses to which the gift will be put.

Seeking independent advice: Persons acting on behalf of the Foundation shall encourage potential donors to consult independent legal and tax professionals to ensure that donors receive a full and accurate explanation of the nature and consequences of their gifts.

Undue influence: Persons acting on behalf of the Foundation shall inform, serve, guide or otherwise assist donors who wish to support the Foundation's activities, but never under any circumstances are they to pressure or unduly persuade.

Parameters of gifts: Foundation volunteers, friends and staff members are authorized to encourage donors to make gifts to the Foundation within the parameters of the Gift Acceptance Policy.

Authority to negotiate: The Executive Director, in conjunction with the President and/or Treasurer if required, are authorized to negotiate gift agreements with prospective donors and their professional advisors in accordance with the guidelines set for in this Policy.

Authority to accept: Outright gifts of cash, publicly traded securities, and life insurance do not require approval by the Board of Directors unless there are unusual restrictions or circumstances involved.

Gifts Accepted: The Foundation routinely accepts only property that is readily marketable at reasonable cost. That refers to cash, cash equivalents (including deposit instruments of a government or financial institution in Canada), publicly traded securities, policies of life insurance, bequests or any other property that the Foundation has identified within its investment policies.

Acceptance of Other Forms of Property: The Foundation recognizes that donors will occasionally wish to give property that is not readily marketable, such as real estate, art, jewelry, private corporation shares or residuary interests in trusts. While the Foundation is generally pleased to accept gifts, it has to be careful to evaluate whether there may be "hidden costs" in accepting such property. The Board will be consulted on all gifts of property prior to responding to donor. The Board may want to retain the advice of tax and/or legal professionals when considering these types of gifts.

Related Costs: Gift-related costs such as legal fees, appraisals, real estate commissions and taxes relating to acceptance, maintenance, management or re-sale of a gift of property will normally be the responsibility of the donor unless the Foundation, upon prior agreement,

agrees to assume responsibility for any portions of these items. There may be instances that the Foundation will cover these costs. In these instances, Board approval is required.

Gifts Requiring Board Approval: The following gifts must be reviewed and approved by the Board of Directors:

- Gifts of real or tangible property,
- Gift of a charitable remainder trust, and
- Gifts of a residual interest.

Before acceptance and approval, relevant information about the gift shall be ascertained, including a copy of any appraisal secured by the donor. The Foundation reserves the right to obtain its own appraisal for gifts of real or tangible property or other property whose value is not readily ascertainable.

Gifts Not Accepted: The Foundation cannot offer charitable annuities or any other gift creating a liability. It reserves the right to decline a gift based on:

- Lack of congruency with the Foundation's mission;
- Desire of the donor to exert unacceptable conditions or controls over disbursement of the net income from the gift;
- Cost of ownership implications related to administration time, management and marketability of the gift;
- Unacceptable risks;
- Gifts that are illegal; and,
- Other factors agreed to by the Board of Directors

Disposition of Gift: The Foundation does not make any representation that by accepting a gift it will retain the property or employ the donated property for the same purposes as the donor used it. For example, absent an agreement, if the Foundation acquires a residence as a gift, it will not retain it as an office or retreat, but will sell it and invest the proceeds in accordance with its investment policy.

Agreement (Deed of Gift): The Foundation works with donors to develop agreements with respect to the name, nature, limits and use of their gifts at the time a gift is made. These agreements, known as a deed of gift, specify the type of fund created (permanent endowment, flow through fund or non-permanent endowment). A deed will clearly identify that it is the responsibility of the Board of Directors to approve all disbursements of net income from endowed funds. These agreements will be developed where the donor is giving specific recommendations to the Foundation as to the distribution of the earnings generated by their gift. All deeds requiring execution by the Foundation shall first be reviewed and approved as to form and content by the Foundation's legal counsel. Where substantially the same deed is used repeatedly, only the template needs to be approved. All deeds must be reviewed and approved by the Board of Directors.

Charitable Tax Receipt: The Foundation shall issue a charitable tax receipt within 30 days of receipt of the gift in alignment with the Foundation's Donation Recording and Receipting Policy. For gifts of shares, a tax receipt shall be issued for the earlier of either the trading price or the closing price on the day the Foundation's broker receives the shares, assuming liquidity.

Benefit to Donor: The legal nature of a charitable gift is that a donor cannot expect material

consideration (i.e. financial benefits or opportunities) to flow from a gift.

Donor-Advised Funds: The Income Tax Act (Canada) imposes limits on a donor's capacity to impose restrictions on charitable gifts. A donor may, however, at the time the gift is made and even subsequently, by agreement with the Foundation, place limits on the uses to which a gift may be put. Further, the donor or the donor's designated representatives may advise the Board of the Foundation on the application of the earnings of their gift and the Board shall generally consider and respect such advice. Beyond that a donor cannot legally restrict the Foundation.

Flow-Through Funds: The principal mission of the Foundation is to raise, administer and distribute earnings from funds that are held on a permanent or endowed basis. As a service to donors the Foundation is prepared to accept from time to time the receipt and disbursement of gifts that are not intended to be held as endowment funds. The Foundation exercises broad discretion as to whether or not to accept such gifts and may charge an administrative fee.

Preservation of Donor's Intention: Where, by prior agreement, the Board agrees to receive the advice of donors on the distribution of grants, the Foundation shall not seek to pass judgment on the value or merit of the donor's proposed application so long as the income is applied according to legal provisions to a charitable purpose. Should the Foundation cease to exist or become incapable of administering a fund to fulfill a donor's purpose, the Foundation shall employ its best possible efforts to ensure continued application of the fund to the purpose originally contemplated by the donor.

Administration Policies: The Foundation adopts policies that regulate administrative charges on its endowment funds, manage the investment of the funds, determine the appropriate portion of funds to distribute for charitable granting purposes or retain as capital to protect against erosion by inflation. Except for more precise agreement with the donor overriding these general policies, the Foundation shall apply its policies equitably to all funds under its control and may amend such policies from time to time.

Geographic Area of Focus: The primary, but not exclusive, focus of the Foundation's activities is within the geographic area encompassed by the political boundaries of the Town of Perth, Tay Valley, Drummond North Elmsley, and Lanark Highlands. It may refer a donor to another community Foundation or charitable organization if it perceives that the donor will be better served by such organizations.

Acting as a trustee: The Foundation will not perform the role of estate trustee.

Guidelines for specific gifts:

1. Cash

Gifts of cash and cash equivalents.

2. Publicly-Traded Securities

Gifts of marketable publicly traded securities shall be scrutinized and accepted by the Foundation's investment manager. These securities shall be sold immediately upon receipt and converted to cash and processed based on the Foundation's cash management policy.

3. Gifts of property including real estate, art, jewelry etc.

Gifts of property or real estate may be made in various ways: outright or residual interest in it. Guidelines:

- Donors shall provide qualified appraisals of proposed gifted property.
- The Foundation will obtain its own independent appraisal. The Foundation may, at its discretion, obtain a third independent appraisal, and, in such cases, issue a receipt based on the Foundation's own appraisal.
- The Foundation shall satisfy itself that the donor has clear title to the property.
- The Foundation shall review all pertinent factors, including in the case of real property, zoning restrictions, marketability, prior land use, current use and cash flow, to ascertain that acceptance of the gift would be in the best interests of the Foundation.
- If the real estate possibly contains toxic wastes, the donor shall secure an environmental audit and provide the results to the Board of Directors. No property containing toxic wastes shall be accepted prior to removal and/or indemnification of the Foundation against all present and future liabilities.

4. Bequests

A donor who advises the Foundation, in confidence, of a proposed testamentary gift to the Foundation, shall be asked to provide, if possible, a copy of that section of the Will naming the Foundation. The donor may also wish to execute an agreement with the Foundation directing the charitable use of the proposed testamentary gift. The Foundation will not serve as executor of a donor's will.

5. Gifts of life insurance

There are various methods by which a life insurance policy may be contributed to the Foundation. A donor may:

- Commence a life insurance policy of which the Foundation is the owner and beneficiary.
- Assign irrevocably a paid-up policy to the Foundation.
- Assign irrevocably a life insurance policy on which premiums remain to be paid and a charitable tax receipt shall be issued for premium amounts.
- Name the Foundation as a primary or successor beneficiary of the proceeds.
- When ownership is irrevocably assigned to the Foundation, the donor is entitled to a gift receipt for the net cash surrender value (if any) and for any premiums subsequently paid.

6. Gift of a residual interest

This type of gift refers to an arrangement under which a property interest is conveyed to the Foundation, but the donor retains use of the property, or income from the property, for life or a specified term of years. For example, the donor might give a residual interest in a personal residence and continue living there or a residual interest in a painting and continue to display it. The owner is entitled to a charitable tax receipt for the present value of the residual interest.

Guidelines: The donor shall continue to be responsible for real estate taxes, insurance, utilities and maintenance after transferring title to the property unless the Foundation, upon

prior approval of the Board of Directors, agrees to assume responsibility for any of these items. The Foundation is entitled to require that the donor provide proof of payment of those expenses for which the donor is responsible.

The Foundation reserves the right to inspect the property from time to time to assure that its interest is properly safeguarded.

7. Non-designated gifts

From time to time the Foundation receives donations that are not designated for a particular endowment fund. Canada Revenue Agency regulations state that donations to be held in perpetuity are required to have a direction from the donor stating this fact. The following policy governs the handling of these types of donations

Guidelines: These donations will be placed in the Community Granting Fund.

Occupational Health and Safety Policy

PDCF recognizes its responsibilities under the Ontario *Occupational Health and Safety Act* and is committed to providing a safe, healthy and supportive work environment by treating our employees with respect, fairness and sensitivity.

PDCF is vitally interested in the health and safety of our employees and will make every effort to provide a safe, healthy work environment. Employees too are expected to assume their responsibilities for their health and safety. We all share responsibility, and will work together to ensure a healthy and safe work environment.

PDCF is committed to providing a working environment free of violence and harassment and will not tolerate any type of violence or harassment within the workplace or during work-related activities.

PDCF will take every reasonable precaution to protect an employee from physical injury if we become aware, or believe that domestic violence is a risk.

Privacy Policy

Statement of Policy: Perth and District Community Foundation (PDCF) is committed to protecting the privacy of the personal information of its donors, contractors, employees, grant applicants, Board members, and other stakeholders.

PDCF values the trust of those we deal with and of the public and recognizes that maintaining this trust requires that we be transparent and accountable in how we treat the information that is shared with us.

During the course of our work PDCF may gather and use personal information. Anyone from whom we collect such information has a right to expect that it will be carefully protected. PDCF's privacy practices are designed to provide this assurance.

PDCF reports to the public the name and type of each of our individual funds. Anonymity is available if requested. We also, with full consent, publish specific details and stories about our donors and funds.

Personal information is any information that can be used to distinguish, identify or contact a specific individual, such as a person's name, address, birth date, email address and phone number. This information can include opinions, beliefs or facts about or related to, the individual. Business contact information and publicly available information such as, for example, names, addresses and telephone numbers, are not considered personal information.

Where an individual uses their home information as business contact information, it may be considered that the contact information is business contact information and not subject to protection.

Implementation: Personal information will only be collected and used for the work of PDCF and only for purposes that a reasonable person would consider appropriate in light of the circumstances.

Personal information collected by PDCF will be kept in confidence unless the owner of the information consents to its disclosure. Consent can be expressed electronically, or in writing.

PDCF Board members, staff and contractors are authorized to access personal information based only on their need to deal with the information for the reason(s) for which it was obtained.

Personal information will not be rented, sold or shared with any third party unless the owner of the information consents. Consent can be expressed electronically, or in writing.

Personal information may be retained by PDCF permanently.

Upon request by an individual, PDCF will inform the individual of the existence, use and disclosure of their information, will give the individual access to the information and PDCF will correct any errors in the information.

PDCF uses appropriate security software to ensure privacy and to protect personal information we may receive online.

PDCF does not disclose information about individual's visits to www.pdcf.ca. The information we collect is used to improve and enhance the content and services of the website. Nor do we provide the information given to us on our website to others.

Questions, concerns or complaints relating to the accuracy of personal information held by PDCF, PDCF's privacy practices or the treatment of personal information, should be e-mailed to: info@pdcf.ca and include "Privacy" in the subject line. Alternately, you can phone us at 613-326-0295, or inquiries can be sent in writing to:

Executive Director
Perth and District Community Foundation
77 Gore Street East – Unit 1A,
Perth, Ontario K7H 1H8

Procurement Policy

In buying or commissioning goods and services we aspire to implement good practice, operate fairly and transparently, obtain best value for money, and procure ethically, taking into account environmental concerns.

Key aims of the procurement policy and process are whenever possible:

- **Local** – goods and services including food should be procured from our catchment area when possible.
- **Ethical impact** – suppliers must consider environmental impacts and aim to minimize adverse effects. We will procure Fairtrade or sustainably sourced products when possible but without compromising competition and within budget constraints.
- **Value for money** – the best value for money is achieved.
- **Competition** – procurement above \$5000 must be through open competition unless there are exceptional circumstances.
- **Payment on time** – suppliers must be paid on time in accordance with contractual arrangements.
- **Ethical standards** – procurement must be undertaken to highest ethical standards and fairness to suppliers.
- **Legal aspects** – contracts must be in writing and be fair and non-discriminatory.

Policy: Purchasing needs arise in a variety of contexts. In some cases, Directors and/or staff with a purchasing need may wish to engage prospective suppliers in preliminary discussions. In other cases, Board members may ask the Executive Director to deal with prospective suppliers. In no case should a Board member commit the Foundation to a purchase without involving the President and the Executive Director.

- All buying, including commitments to buy, must be reviewed by the Executive Director.
- The Executive Director has the authorization to purchase or order items within the Foundation's approved annual operating budget for any individual amount under \$5,000. Non budgeted items in excess of \$1000 and budgeted items over \$5,000 must be submitted to the Board of Directors for approval.
- Approved purchasing processes must be used in every case, to ensure that the supplier is selected objectively.
- For purchases in excess of \$5,000 contracts or purchase agreements will be used wherever possible to ensure that the Foundation's interests are fully protected and purchasing initiatives are appropriately implemented.
- Only the President or Vice President is authorized to sign contracts or purchase agreements on behalf of the Foundation.

Procedures: The Treasurer is the designated senior Director accountable for compliance with this policy and has the authority to ensure compliance throughout the Foundation.

Purchase Orders, Request for Quotes and Contracts

- The Executive Director place orders for the regular purchases of supplies and equipment for the Foundations processes and programs.
- The Executive Director ensures that the goods ordered are received.
- Invoices received will be authorized by the Executive Director.
- Where applicable, at least every 5 years, the Executive Director will request quotes from three firms for direct services including auditors, insurance brokers and maintenance services.
- Matters pertaining to current contracts and tenders are confidential except information exchanged during a formal public process.
- Contracts must be in writing and include, at minimum, a clear description of the goods and services to be rendered, pricing, procedures for payment and a termination clause.
- All long term contracts of 5 years or more or those over \$150,000 in contractual value will be signed by the President or Vice-President.

Petty Cash Management

- Petty Cash Funds are intended to cover the cost of small expenses and may be set up for any team or program. The Chair of the Finance Committee or designate authorizes their establishment and any changes to their limits. It is intended to cover the cost of small purchases (e.g. office supplies, meeting expenses).
- When petty cash is disbursed, receipts are collected. The Executive Director or Director entrusted with the petty cash must ensure that all petty cash is reconciled/verified at year end.
- The maximum size of any single transaction through Petty Cash is \$300.

Single or Sole Sourcing

The only exceptions to competitive procurement are in instances when Single or Sole Sourcing is the only choice. In these instances, the decision and rationale for opting out of a competitive bid process must be clearly documented by the Executive Director. Approval by the Board must be obtained for any purchase over \$5000.

Contracting the Service of Directors

Remuneration: Directors shall serve without remuneration from the Corporation and shall not directly or indirectly receive financial gain from the position; however, Directors may be reimbursed for reasonable expenses incurred in the performance of their duties.

Conflict with Company Involvement: If Directors are involved in a company bidding on a contract with the organization, they must declare a conflict of interest and remove themselves from discussions leading to a decision pertaining to the contract, other than to provide factual answers to questions posed at a Board meeting. If the company is successful, Directors may not be directly involved in the contract work.

Contractual Bids: Unless Directors have applied for and been granted a leave of absence, Directors may not apply for or bid on any contractual work for the Organization for which they would receive remunerations. Such leave may be granted, on application to the Chair, by the Executive Committee for the Board or by the Board. Directors must resign immediately upon the success of such a bid or contract.

Employment: Unless they have applied for and been granted a leave of absence, Directors may not apply for the Executive Director position of PDCF. Should the Director be the successful candidate, they must resign their Director position before accepting the ED position. Directors may apply for and be considered for all other positions within PDCF without disclosure to the Board. Directors must immediately resign their Director position before accepting any position with PDCF.

Scholarships and Bursaries Indexation Policy

PDCF administers a number of scholarship and bursary funds on behalf of donors.

In order to retain the purchasing power established by the donors, in October 2024, these awards were indexed to inflation back to the year they were established for the 2025 graduating year.

Every five years these awards will be indexed to inflation in the fall before the spring disbursements, using the Consumer Price Index (CPI) starting in 2024.

Future donors who wish to set up a scholarship or bursary will be informed of the indexation policy so that it can be incorporated into their award.