



GOVERNANCE POLICIES & PROCEDURES MANUAL

***BOARD OF DIRECTORS
Community Care of West Niagara***

FINAL July 2026

CONTENTS

ABOUT COMMUNITY CARE OF WEST NIAGARA **1**

- 100 Community Care of West Niagara's Vision, Mission, Values and Principles
- 100A The Ethical Food Banking Code

DIRECTOR ROLES AND RESPONSIBILITIES **3**

- 200 Governance
- 201 Responsibilities of Community Care of West Niagara's Board of Directors
- 201A Board Member Position Description
- 202 President Position Description
- 203 Vice-President Position Description
- 204 Secretary Position Description
- 205 Treasurer Position Description
- 206 Board Meeting Agenda

BOARD COMMITTEES **12**

- 300 Community Care of West Niagara's Board Committees
- 300A Executive Committee – Terms of Reference
- 301 Finance Committee – Terms of Reference
- 302 Human Resources Committee – Terms of Reference
- 303 Nominating Committee – Terms of Reference
- 303A Board Member Screening and Selection
- 303B Board Member Statement of Qualifications and Attestation

EXECUTIVE DIRECTOR'S ROLE AND RESPONSIBILITIES **21**

- 400 Executive Director's Role and Relationship with the Board of Directors
- 401 Executive Director Business Continuity Plan (*document available via Board Member Portal*)
- 402 Executive Director Succession Plan (*document available via Board Member Portal*)

ABUSE, VIOLENCE AND HARASSMENT IN THE WORKPLACE **22**

- 500 Our Commitment
- 501 Definitions
- 501A Statement of Diversity, Equity and Inclusion
- 501A1 Land Acknowledgement Statement
- 501A2 Land Acknowledgement Statement Use
- 502 Domestic Violence

<u>BOARD MEMBER ATTENDANCE</u>	27
503 Board of Directors' Attendance Policy	
<u>CONFIDENTIALITY AND NON-DISCLOSURE OF PRIVILEGED INFORMATION</u>	28
504 Confidentiality and Non-Disclosure of Privileged Information Policy	
505 Confidentiality and Non-Disclosure of Privileged Information Form	
<u>CONFLICT OF INTEREST AND CODE OF CONDUCT</u>	30
506 Board Conflict of Interest Policy	
507 Board Conflict of Interest Form	
508 Board Code of Conduct Policy	
<u>RESERVE FUNDS</u>	37
600 Reserves Policy	
601 Investment Policy	
602 Financial and Controls	
<u>GIFT ACCEPTANCE</u>	41
700 Gift Acceptance Policy, Definitions and Guidelines	
701 Gifts of Cash	
702 Gifts of Purpose	
703 In-Kind Gifts	
704 Estate Gift By Will (Bequests)	
705 Gifts of Life Insurance	
706 Gifts Funded with RRSP's, RIFF's, TFA's	
707 Re-Insured Gift Annuities	
708 Gifts of Residual Interest	
709 Finder's Fees or Commissions	
710 Professional Fees	

ABOUT COMMUNITY CARE OF WEST NIAGARA

Community Care of West Niagara is a registered charitable non-profit organization that has been serving Lincoln and surrounding area since 1967. Community Care of West Niagara is a volunteer driven organization that relies heavily on our community for donations of goods, including food and clothing, as well as financial donations.

100 VISION, MISSION, VALUES and GUIDING PRINCIPLES

As Community Care of West Niagara mobilizes to support the evolving needs of Lincoln's residents, it is imperative that we clearly state our vision, mission and values. These statements are the bedrock of our culture, our brand and our business strategies.

Vision: "Growing our Community Beyond Hunger".

Mission: "We exist to provide essential services and support to families and individuals in Lincoln who are facing economic hardship. Our goal is to bridge the journey of our vulnerable as they strive to restore balance and self-sufficiency."

Values and Guiding Principles:

- Deliver *Impact* through *Compassionate* Service.
- Embrace and Drive Change with *Integrity*.
- Be *Relevant* and *Respectful*.
- Foster Community *Resilience* and Nurture *Hope*.

Approved at CCWN's Board of Directors Meeting	April 23, 2025
Approved at CCWN's AGM	January 20, 2021

100A THE ETHICAL FOOD BANKING CODE

Community Care of West Niagara follows the Ethical Food Banking Code as an affiliate member of Food Banks Canada and direct member of Feed Ontario.

Food Banks Canada, the provincial associations, and affiliate food banks/programs will:

1. Provide food and other assistance to those needing help regardless of race, national or ethnic origin, citizenship, colour, religion, sex, sexual orientation, gender identity, gender expression, income source, age, and mental or physical ability.
2. Treat all those who access services with utmost dignity and respect.
3. Implement best practices in the proper and safe storage and handling of food.
4. Respect the privacy of those served and will maintain the confidentiality of personal information.
5. Not sell donated food.
6. Acquire and share food in a spirit of cooperation with other food banks and food programs.
7. Strive to make the public aware of the existence of hunger and of the factors that contribute to it.
8. Recognize that food banks are not a viable long-term response to hunger and devote part of their activities to reducing the need for food assistance.
9. Represent accurately, honestly, and completely their respective mission and activities to the larger community.

Source: *Food Banks Canada website May 2025.*

Approved at CCWN's Board of Directors Meeting	November 26, 2025

DIRECTOR ROLES AND RESPONSIBILITIES

200 GOVERNANCE ROLE OF BOARD OF DIRECTORS

Purpose:

Community Care of West Niagara is governed by a volunteer Board of Directors that is elected by members at an Annual General Meeting, that is held within 6 months of fiscal year end.

- The Board of Directors makes decisions concerning policy and legal authority of Community Care of West Niagara.
- The Board of Directors is governed by the Articles and Bylaws of Community Care of West Niagara, and related approved Governance Policies and Procedures.
- The Executive Director of Community Care of West Niagara is a full-time employee and is responsible for the day-to-day operation and management of Community Care of West Niagara. The Executive Director reports to the Board of Directors of Community Care of West Niagara and:
 - Attends Board Meetings.
 - Provides monitoring reports.
 - Provides information and advice to the Board of Directors.
 - Does not have a vote on the Board of Directors.
 - Makes decisions relating to the daily operational affairs of Community Care of West Niagara.
 - Has authority to hire and terminate employees and volunteers.
 - All employees and community volunteers report to the Executive Director.
- The Board of Directors may select an individual to serve as Honorary Director. This individual would be an approved CCWN member serving as an advisor to the Board in a non-voting capacity for a one-year term.

Community Care of West Niagara's Board is composed of a minimum of 6 to a maximum of 12 Directors:

President	Vice President	Past President
Secretary	Treasurer	Directors (maximum of 7)

The Executive Committee of Community Care of West Niagara is comprised of the Board Approved Officers and the Executive Director. The duties of each Officer are set out in the most recently approved Bylaws and Governance Policies and Procedures.

The Executive Committee is empowered to act in specific situations on behalf of the full Board of Directors. It is also responsible for fulfilling the responsibilities outlined in the Executive Committee Terms of Reference.

Approved at CCWN's Board of Directors Meeting	April 23, 2025

201 RESPONSIBILITIES OF BOARD OF DIRECTORS

Purpose:

Directors are responsible to ensure the Community Care of West Niagara's Board works effectively for the overall benefit of its clients. This work is done in compliance with its Articles, and Bylaws in alignment with the organization's Vision, Mission, Values, and Guiding Principles.

- As the employer, the Board of Directors establish and implement, with the assistance of the Executive Director, Community Care of West Niagara's Policies and Procedures, oversee organizational structure, culture and staffing. Directors approve the strategic plan, annual budget and evaluate its performance based on these plans.
- Directors have a role in monitoring and responding to the changing needs of our community. Directors are important to CCWN's marketing and public relations strategies, ensuring the Corporation is known to our stakeholders, and is seen as an organization that effectively uses community resources and support to achieve positive results.
- Directors are responsible for ensuring there are adequate financial resources to cover the work and obligations of Community Care of West Niagara. This includes developing and approving an annual budget, understanding and monitoring finances, ensuring appropriate financial safeguard policies are established and followed, and that accurate financial records are being kept and audited.
- Directors routinely assess the effectiveness of CCWN's programs and services, ensure they are in compliance with current legislation, and plan for future sustainability.
- Directors ensure agency integrity by meeting regularly, keeping minutes, overseeing operations and providing assurance to our community that Board oversight guarantees resources donated are maximized to the benefit of the clients served.

Approved at CCWN's Board of Directors Meeting	January 20, 2021

201A BOARD MEMBER POSITION DESCRIPTION

Position: Board Member/Director (Volunteer)

Time commitment: Five - ten hours per month (meetings, preparation, consultation)

Committee work will impact the hours depending on projects

Term: Three years, appointed or elected annually at the Annual General Meeting

Membership

Members of the Board of Directors of Community Care of West Niagara also constitute (a portion of) the voting membership of the organization. They are elected to their positions for a 3-year term which must be renewed annually and may serve up to 2 consecutive 3-year terms for a maximum of 6 years of service.

Accountability

The Board of Directors is collectively accountable to its Membership, community, funders and other stakeholders. The Board is accountable for the organization's performance in relation to its mission and strategic objectives, and for the effective stewardship of financial and human resources.

Authority

Individual Board members have no authority to approve actions by the organization, to direct staff, or to speak on behalf of the organization unless given such authority by the Board.

Responsibility

Board members are responsible for acting in the best long-term interests of the organization and the community and will bring to the task of informed decision-making a broad knowledge and an inclusive perspective.¹

Principal Duties

Every Board Member, including the Board's Officers, is expected to:²

- Prepare for and participate in board meetings
- Listen to others' views, advocate their own, identify common interests and alternatives, and be open to compromise
- Support governance decisions once made
- Participate in the review of the organization's mission and in the development of a strategic plan
- Help the Board to monitor the performance of the organization in relation to its mission, core values and reputation
- Abide by the Bylaws, Code of Conduct and other policies that apply to the Board of Directors
- Participate in the approval the annual budget and monitor the financial performance of the organization in relation to it
- Help establish, review and monitor operational policies
- Participate in the hiring of, and if required, the releasing of, the Executive Director

¹ This job description may address the special responsibilities, if any, of board members who are elected or appointed to represent a particular organization or community.

² This list does not include fundraising responsibilities which, for many boards, is an important part of their work.

- Participate in the evaluation of the Executive Director
- Identify prospective Board members and make referrals to the Nominating Committee Chair
- Participate in the evaluation of the Board itself (annual Board self-evaluation)
- Contribute to the work of the Board as a member of Board Committee(s)
- Attend and participate in the Annual General Meeting
- Be an ambassador for the organization – ensure one’s involvement is known within their own network of friends and contacts
- Keep informed about community issues relevant to the organization’s mission

Qualifications

The following are considered key Board member qualifications:

- Knowledge of the community
- Commitment to organization’s mission and strategic directions
- A commitment of time
- Openness to learning

Evaluation

The performance of individual Directors is evaluated annually in the context of the evaluation of the whole Board and is based on the carrying out of duties and responsibilities as outlined above.

Termination of a Board Member

A Director may be terminated from the Board as outlined in Section 8 of the most recent Bylaws for not performing their duties. Board member policies such as Code of Conduct, Attendance, Confidentiality and Conflict of Interest are also referred to when considering reasonable cause for termination.

Approved at CCWN’s Board of Directors Meeting	September 22, 2021

202 BOARD PRESIDENT POSITION

In addition to and/or to complement the duties set out in the Bylaws, the President:

1. Provides general oversight of all management and governance of the organization while being a role model by building positive relationships.
2. Chairs all meetings of the Board of Directors and all general meetings of the membership.
3. With the Secretary, signs all Bylaws and Memberships.
4. Develops, in consultation with others as required, the agendas for all meetings of the Board of Directors and all general meetings of the membership and ensuring that there is a timely and appropriate distribution of agendas and agenda material.
5. Represents the Board of Directors to all external bodies and enhances the organization's image in our community.
6. Serves as the spokesperson for the organization in relation to Board matters.
7. Serves as a non-voting member on all Board standing and ad hoc committees.
8. Serves as a Signing Officer for the organization.
9. Ensures an annual evaluation of the performance of the Executive Director using a process approved by the Board of Directors.
10. Ensures the monitoring and evaluation of the quality of collective and individual Board performance and, in particular, confirming the Board is meeting its obligations in relation to effective organizational planning, careful, efficient and prudent financial management, effective resource development and fund raising, effective relationships with the community, effective management of human resources and effective management of responsive, quality programming.
11. Facilitates timely and effective performance of organizational functions necessary for the maintenance of corporate and tax-related status.
12. Performs other functions normally associated with the position of President of a not-for-profit registered charity.

Updates approved at CCWN's Board of Directors Meeting	October 22, 2025
Approved at CCWN's Board of Directors Meeting	September 22, 2021

203 BOARD VICE PRESIDENT POSITION

In addition, and/or to complement the duties set out in the Bylaws, the Vice-President:

1. Undertakes time-limited assignments that support the President in exercising effective leadership and management of the Board and its activities.
2. Assumes the duties and responsibilities of the President, in their absence, as set out in the Bylaws and Board President's Position Description.
3. May serve as a Signing Officer for the organization.

Updates approved at CCWN's Board of Directors Meeting	October 22, 2025
Approved at CCWN's Board of Directors Meeting	September 22, 2021

204 BOARD SECRETARY POSITION

In addition to and/or to complement the duties set out in the Bylaws, the Secretary:

1. Ensures the effective provision of secretariat services to the Board of Directors, Board committees and the general Membership.
2. In their absence at a meeting, secures another Board member to record the minutes.
3. Ensures the safekeeping of the corporate seal, all documents, minutes and records of decision-making, correspondence, and contracts of the organization.
4. With the President, signs all Bylaws and Memberships.
5. Signs all Board-approved minutes of Board meetings.
6. Ensures timely and accurate reporting of all changes to corporate information and decisions which may be required by legislative, regulatory and tax-related authorities.
7. Ensures timely and effective systems for generating and responding to electronic or hardcopy correspondence necessary to the effective functioning of the organizations and its program and activities.
8. Serves as a Signing Officer for the organization.

Updates approved at CCWN's Board of Directors Meeting	October 22, 2025
Approved at CCWN's Board of Directors Meeting	September 22, 2021

205 BOARD TREASURER POSITION

In addition, and/or to complement the duties set out in the Bylaws, the Treasurer:

1. Recommends to the Board of Directors policies and actions which will ensure effective stewardship of all of the organization's financial resources.
2. Provides effective oversight of the financial condition, records and activities of the organization.
3. Ensures the maintenance of accurate and timely books, accounts and financial controls. This shall include: accurate and timely recording of all receipts, disbursements, and quarterly reviews of the Executive Director's expenses.
4. Ensures the timely filing and reporting of all financial information required by legislation, regulatory and tax authorities.
5. Ensures the timely and appropriate communications of the organization's finances to the Board of Directors and the general Membership.
6. Ensures that the financial condition and activities of the organization are consistent with all Board policies in the areas of risk management, asset protection and financial controls.
7. Serves as a Signing Officer for the organization.

Updates approved at CCWN's Board of Directors Meeting	October 22, 2025
Approved at CCWN's Board of Directors Meeting	September 22, 2021

206 BOARD MEETING AGENDA

- 1. Call to Order**
- 2. President's Remarks**
- 3. Approval of the Agenda**
 - Establish the order of business for the Meeting. Any additions are added before approval, and the additions are dealt with under 'New Business'.
 - Any issues which require immediate attention by the Directors, may be brought forward at this time.
- 4. Adoption of the Minutes of the last Meeting**
 - Opportunity to seek clarification, correct errors or add omissions.
- 5. Declaration of Conflict**
 - Directors declare any known conflict with Agenda topics.
 - Directors may participate in discussion, but cannot vote on decisions where a conflict of interest is evident and declared.
- 6. Business Arising from the Minutes**
 - Review Action Register.
 - Identify action taken, and carry forward any unfinished business.
- 7. Financial Report**
 - Presentation of financial statements since the last Meeting, for approval of expenditures by the Board.
 - Keeps Directors up-to-date of financial status of the organization.
 - Allows for discussion of concerns relating to financial operations.
- 8. Committee Reports**
 - Informs of proceedings and recommendations of Committees.
 - To receive approval, or further direction from the Board.
- 9. Report of Executive Director**
 - Inform Directors of action taken since last Meeting.
 - Receive approval of action taken and seek further direction.
 - Advise on further action, if necessary, and new business.
- 10. New Business**
 - May introduce new business here for discussion, referral and/or action.
- 11. Announcements**
 - Specific items of interest of concern to the Directors.
 - Date of next Meeting.
- 12. Adjournment**

BOARD COMMITTEES

300 BOARD COMMITTEES

Purpose:

Committees of Community Care of West Niagara's Board may be convened to support specific purposes, functions or tasks. Some committees and their roles are defined in the Bylaws and/or may emerge to achieve deliverables identified in the strategic plan.

Committees report recommendations directly to the Board of Directors for approval consideration. Only recommendations approved by the Board become policy for implementation.

Permanent (Standing) Committees of Community Care of West Niagara's Board include:

- Executive Committee
- Finance Committee
- Human Resources Committee
- Nominating Committee

Examples of Temporary (Ad-hoc) Board Committees over the years include:

- Building Committee
- Event Committee
- Expansion Task Force
- Legacy Partners Committee
- Marketing Committee

Committees:

- Are composed of Board members, staff, volunteers or interested community members (as deemed appropriate by CCWN's Bylaws, Board Policies, and approved Committee Terms of Reference.
- The Board President serves "Ex officio" on all Board Standing and Temporary Committees. By virtue of the office held as President, the President's attendance does not affect quorum, and they are entitled to vote.
- Share the workload.
- Identify and utilize the expertise of Board members to propose ideas and solutions.
- Develop a process where the committee does the detailed work, and the Board accepts or gives recommendations.
- Create a Work Plan at the beginning of the year, and review its performance at the end.
- Facilitate learning, input and where appropriate, share information and/or collaborate to support the work of CCWN.

Drafted September 30th, 2025

Updates approved at CCWN's Board of Directors Meeting	October 22, 2025
Approved at CCWN's Board of Directors Meeting	January 20, 2021

300A EXECUTIVE COMMITTEE – TERMS OF REFERENCE

Purpose:

The Executive Committee of Community Care of West Niagara exists to plan, manage and support the work of the Board of Directors in cooperation with the Executive Director. The Committee will operate within the Articles and Bylaws approved by the Membership, and in compliance with Board approved Governance Policies and Procedures.

Composition:

The Executive Committee is comprised of CCWN's Board Officers including: President, Vice President, Treasurer and Secretary; any other Board approved Officer (ie Past President) and the Executive Director (non-voting member). The Vice President may Chair the Executive Committee.

Responsibilities:

The Executive Committee will:

- Set, update and maintain the Board's Calendar
- Identify matters that need to come before the Board
- Contribute to the agenda for Board meetings
- Facilitate the Board being notified in advance of any motions to be considered
- Monitor the work of Committees
- Recommend Policy changes and updates
- Confirm that the Board is operating in a manner consistent with its Bylaws and Board approved Policies and Procedures
- Develop and implement its own Annual Work Plan
- Support each Officer in fulfilling their respective roles and responsibilities, as required

Meeting dates:

The Executive Committee shall meet as often as it deems necessary to carry out its responsibilities, but not less than two (2) times a year.

Accountability:

The Executive Committee is empowered to act in specific situations on behalf of the full Board of Directors. It will report to the Board of Directors not less than two (2) times a year, and make recommendations that align with the priorities of the Strategic Plan.

Approved at CCWN's Board of Directors Meeting	April 23, 2025

301 FINANCE COMMITTEE - TERMS OF REFERENCE

Purpose:

The Finance Committee exists to monitor the financial matters of Community Care of West Niagara in cooperation with the Executive Director. The Committee will operate within the Financial Control Policies approved by the Board of Directors, and included in the “Governance Policies & Procedures” and “Operational Policies & Procedures” Manuals.

Composition:

The Finance Committee will include: The Treasurer (Chair of the Committee); Vice-President or Secretary; the Executive Director (non-voting member); and may include up to 3 additional Board members. The President may attend any/all Committee meetings, as a non-voting member.

Responsibilities:

The Board and Finance Committee will assist the Treasurer and Executive Director to:

- Prepare annual budgets.
- Review actual revenues and expenses in relation to the approved annual budget.
- Present quarterly financial reports to the Board of Directors.
- Confirm that CCWN's financial obligations are being met.
- Ensure the necessary financial resources are available.
- Review CCWN's cash position in relation to its future obligations.
- Establish long range financial plans.
- Ensure financial activities follow generally accepted accounting principles, in accordance with the Chartered Professional Accountants of Canada (CPA Canada).

Meeting dates:

The Finance Committee will meet as often as it deems necessary to carry out its responsibilities, but not less than two (2) times a year.

Accountability:

The Finance Committee will report to the Board of Directors not less than two (2) times a year, and make recommendations that align with the priorities of the Strategic Plan.

Updates approved at CCWN's Board of Directors Meeting	February 26, 2025
Updates approved at CCWN's Board of Directors Meeting	January 24, 2024
Approved at CCWN's Board of Directors Meeting	September 22, 2021

302 HUMAN RESOURCES COMMITTEE – TERMS OF REFERENCE

Purpose:

Human Resources Committee exists to monitor the human resources matters of Community Care of West Niagara in cooperation with the Executive Director. The Committee will operate in compliance with Board approved Governance Policies & Procedures and Operational Policies & Procedures; and in accordance with Employment Standards Act the Ontario Human Rights Code, and the Occupational Health & Safety Act.

Composition:

The Human Resources Committee will include one of the following: The Treasurer, The Vice-President or Secretary; the Executive Director (non-voting member); and may include up to 3 additional Board members.

Responsibilities:

The Board (and Human Resources Committee) will assist the HR Committee Chair and Executive Director to:

- Act as a support to the Executive Director
- Develop and monitor HR policies, and recommend changes or additions to policies as required
- Ensure reporting from Executive Director that showcases compliance and organizational impacts with relevant or changing employment legislation, including the Employment Standards Act, Ontario Human Rights Code, and Occupational Health and Safety Act.
- Review the performance of the Executive Director on an annual basis
- Conduct annual compensation review of the Executive Director
- Ensure the Executive Director Succession Plan is reviewed and updated annually
- Assess the Executive Director's scope and responsibilities periodically
- Through the Executive Director:
 - Ensure regular performance reviews of staff
 - Assess staff job descriptions and wage structures
 - Examine shifts in staffing patterns and recommend changes to HR allocations that align with strategic priorities

Meeting dates:

The Human Resources Committee will meet as often as it deems necessary to carry out its responsibilities, but not less than two (2) times a year.

Accountability:

The Human Resources Committee will report to the Board of Directors not less than two (2) times a year, and make recommendations that align with the priorities of the Strategic Plan.

Updates approved at CCWN's Board of Directors Meeting	March 26, 2025
Updates approved at CCWN's Board of Directors Meeting	January 24, 2024
Approved at CCWN's Board of Directors Meeting	December 16, 2020

303 NOMINATING COMMITTEE – TERMS OF REFERENCE

Purpose:

The Nominating Committee exists to lead the succession planning of the Board of Community Care of West Niagara in cooperation with the Executive Director. The Committee will operate within the Articles and Bylaws approved by the Membership, and in compliance with Board approved Governance Policies and Procedures.

Composition:

The Nominating Committee will include: The Past President; The Vice-President; The Executive Director (non-voting member); and may include up to 2 additional Board members.

Responsibilities:

The Board and Nominating Committee will assist the Nominating Committee Chair and Executive Director to:

- Review Board Member tenure, eligibility and positions available.
- Implement a Board and Committee Member succession system.
- Utilize the Board approved process to identify, vet and nominate candidates.
- Assess the current and optimal mix of competencies, skills, diversity qualifications.
- Make recommendations to the Board that support strong succession planning.
- Facilitate Board Member orientation and training opportunities.
- Maintain current records of all Board members, and term dates of the Board.
- Ensure the number of active Board members comply with CCWN Bylaws.
- Submit a written report of all potential Board and Members to the Board of Directors for review and approval.
- Provide a written Annual Report containing background information, qualifications, name and address of all nominees.
- Fulfill election related duties including: declaring election results, resolving election disputes and making recommendations to the Board for filling Board vacancies in-between elections.

Meeting dates:

The Nominating Committee will meet as often as it deems necessary to carry out its responsibilities, but not less than two (2) times a year.

Accountability:

The Nominating Committee will report to the Board of Directors not less than two (2) times a year, and make recommendations that align with the priorities of the Strategic Plan.

Updates approved at CCWN's Board of Directors Meeting	February 26, 2025
Updates approved at CCWN's Board of Directors Meeting	January 24, 2024
Approved at CCWN's Board of Directors Meeting	December 16, 2020

303A BOARD MEMBER SCREENING AND SELECTION

Purpose:

Community Care of West Niagara aims to attract and select highly qualified and committed individuals for the Board of Directors who can provide effective governance and strategic leadership.

This Policy outlines a structured process to identify candidates possessing skills, expertise and competencies that align with the organization's mission and needs. It involves defining needs, recruiting, screening, selecting, and onboarding, ensuring a consistent approach throughout.

The **Nominating Committee** is responsible for overseeing the recruitment process and includes:

Board Composition and Needs Assessment

- **Skills Matrix Review:** The Committee will conduct an annual assessment of the current Board's skills, experience, and demographics to identify gaps in its composition.
- **Strategic Alignment:** The Committee will consider the most recent Board approved strategic plan and future needs to determine the profiles required for new members.
- **Board Member Job Description:** A Board approved job description will be referred to for recruitment, outlining the core responsibilities, expected time commitment, and desired qualifications.

Recruitment and Sourcing of Candidates

- **Cultivation:** The Committee will proactively identify and cultivate potential candidates all year.
- **Promotion:** Open positions will be communicated to the Board, Membership, and potentially the public, outlining the desired skills and established application process.
- **Applications:** Candidates will complete an application form, include a resume and other relevant information for the Committee to review.

Screening and Selection Process

Initial Screening

The Nominating Committee will review applications against the established criteria (skills matrix, job description, conflict of interest policy etc.) to create a shortlist of candidates for interviews.

Shortlisted candidates will then be invited to attend a site tour and introductory meeting with the Executive Director.

Interviews

A selection committee (or the full Nominating Committee) will schedule interviews with each of the shortlisted candidates using a structured approach that includes a consistent set of questions and a candidate rating system.

References and Background Checks

For the final proposed candidate(s), Board candidates will provide at least 2 references for the Committee to contact. Community Care of West Niagara may also require candidates to complete Police Background Checks as appropriate.

Recommendation, Nomination and Approval

The Nominating Committee will make a recommendation to the full Board of Directors regarding candidate(s) Membership application. If the Membership application is approved by the Board of Directors, the Nominating Committee will then include that candidate's name in the slate of Board Applicants they are recommending to the Board of Directors to vote on. If approved, that candidate's name will be included in the list of Board Member Nominees presented to the Membership at an AGM for approval, in accordance with CCWN Bylaws.

Appointment and Orientation

- **Formal Offer and Affirmation:** A formal letter of appointment will be issued to the selected candidates for their signature, confirming their acceptance, eligibility, and understanding of the responsibilities of the position.
- **Onboarding:** A structured orientation program will be provided to welcome and onboard new Board members, ensuring they understand the organization's operations, policies, finances and strategic direction.

All information/documents pertaining to this process will be immediately turned over to the Board Secretary for record retention at CCWN for record.

Resources include: Need Assessment Skills Matrix, Strategic Plan, Board member Job Descriptions, Board & Member Application forms, Interview questionnaire, Candidate Rating form,

Orientation Checklist and Mentor, Board member Statement of Qualifications and Attestation.

See Governance Policies 201-205, 303B, 506 for additional information.

Approved at CCWN's Board of Directors Meeting	January 9, 2026

303B BOARD MEMBER STATEMENT OF QUALIFICATIONS AND ATTESTATION

The undersigned hereby: consents as a Director of the Corporation (Community Care of West Niagara also known as CCWN); acknowledges that the undersigned is not disqualified from acting as a Director of the Corporation; and declares that the undersigned:

1. Is at least 18 years;
2. Has not been found under the Substitute Decisions Act, 1992 or under the Mental Health Act to be incapable of managing property;
3. Has not been found to be incapable by any court in Canada or elsewhere;
4. Does not have the status of a bankrupt; and
5. Is not an ineligible individual under subsection 149.1 (1) of the Income Tax Act (Canada) (the "Act"), namely, the undersigned:
 - a) Has not been found under the Substitute Decisions Act, 1992 or under the Mental Health Act to be incapable of managing property;
 - b) in the previous five (5) years, has not been found guilty of a relevant offence either in Canada or internationally (a relevant offence is a noncriminal offence either specifically relevant to the operation of a particular charity or is an offence of financial dishonesty contravening any noncriminal laws such as breaches of legislation for charitable fundraising, consumer protection, or securities regulation);
 - c) in the previous five (5) years, has not been a Director, trustee, officer or like official of, or an individual who controlled or managed either directly or indirectly in any manner whatever, a registered charity or a registered Canadian amateur athletic association ("RCAAA") during which time such charity or RCAAA engaged in conduct which resulted in the registration of such charity or RCAAA being revoked;
 - d) in the previous five (5) years, has not been a promoter of a tax shelter for which involvement the registration of a charity or RCAAA was revoked;
 - e) is not a member of a listed terrorist entity;
 - f) has not been a Director, trustee, officer or like official of, or an individual who controlled or managed either directly or indirectly in any manner whatever, a listed terrorist entity.

If the undersigned becomes disqualified to act as a Director or is aware of any circumstances that could make the undersigned an ineligible individual, as defined in the Act, the undersigned will notify the Corporation immediately.

The undersigned hereby agrees to comply with applicable policies of the Corporation, in effect from time to time, and further consents to:

- i. the participation of any Director or Directors in a meeting of Directors or of a committee of Directors of the Corporation by telephonic or electronic means that permits all persons participating in the meeting to communicate adequately with each other during the meeting. The undersigned acknowledges that they will be deemed to be present at a board meeting or committee meeting if they participate in such meetings by telephonic or electronic means; and
- ii. receiving information, documents and notices by electronic means through the e-mail address provided on your Board member application or at such other e-mail address as the undersigned may designate by notice in writing.

The undersigned acknowledges that in the course of the undersigned’s duties with the Corporation, the undersigned may be requested to provide certain personal information to the Corporation, and the undersigned consents to the Corporation’s collection, use and disclosure of such personal information as may be required by the Corporation from time to time in the course of its activities, such as for purposes related to preparation of annual corporate filings, minute books and other corporate records or filings, grant proposals, submissions, reports and/or government related documentation and filings.

This “**Consent and Statement of Qualifications as a Director**” shall continue in effect from year to year so long as the undersigned is a Director of the Corporation. In the event that the undersigned revokes the same or resigns from the Board of Directors, this Consent and Statement of Qualifications as a Director shall cease to have effect from the later of (i) the date of receipt in writing by the Corporation of such revocation or resignation, as the case may be, or, (ii) the effective date of such revocation or resignation as stated therein, save and except the consent to collect, use and disclose the Director’s personal information, which shall continue until such time as the Director’s personal information is no longer deemed needed by the Corporation.

Print Name

Signature

DATED the _____ day of _____.

See CCWN Bylaws and Governance Policies 503,504,506,508 for additional information.

Approved at CCWN’s Board of Directors Meeting	January 9, 2026

EXECUTIVE DIRECTOR'S ROLES AND RESPONSIBILITIES

400 EXECUTIVE DIRECTOR'S ROLE

Purpose:

Community Care of West Niagara's Executive Director serves as the operations and administrative Executive Officer. The Executive Director acts as a resource in a non-voting capacity to advise the Board of Directors and the Board's Executive Committee. The Executive Director:

- Recommends policies and procedures for Board consideration.
- Implements Policies and Procedures approved by the Board.
- Ensures the Board of Directors is kept fully and accurately updated regarding all important aspects of CCWN's operations.
- Identifies the needs of services and programs, and makes recommendations to the Board.
- Acts as the primary spokesperson and representative for the agency.
- Develops the yearly budget in collaboration with the Finance Committee, and in partnership with the Board's Treasurer, keeps the Directors aware of current budget trends.
- Recruits and sources the best possible personnel possible in collaboration with the Human Resources Committee.
- Supervises and strives to develop and recognize an exemplary staff complement.

In support of the Executive Director, the Board of Directors:

- Shares counsel and advice reflecting the benefit of the Board's collective judgment, expertise, and familiarity with our communities.
- Consults and accepts feedback on all matters which the Board is considering.
- Delegates responsibility for all Board Executive functions.
- Refrains from handling administrative or operational details.
- Ensures all employees and volunteers know they are responsible to the Executive Director.
- Shares Board communications with the Executive Director.
- Supports the Executive Director in all decisions and actions consistent with Policies of the Board, and operational standards of the agency.
- Hold the Executive Director responsible for supervision of the daily operation of CCWN.
- Evaluates and recognizes the work of the Executive Director.

Approved at CCWN's Board of Directors Meeting	January 20, 2021

ABUSE, VIOLENCE AND HARASSMENT IN THE WORKPLACE

500 OUR COMMITMENT

Purpose:

The Ontario Human Right Code (RSO 1990, cH19) requires all employers to ensure a workplace free from abuse, violence and harassment. This commitment embraces the spirit of the Ontario Human Rights Act.

Employees, volunteers, clients and Board members of Community Care of West Niagara have the right to operate in a work environment free from abuse, violence and harassment, where personal worth is acknowledged and dignity respected.

CCWN is dedicated to fostering a safe work environment that promotes the health and well-being of all, and is committed to maintaining a sense of safety, both from within and from without, for all employees and volunteers.

No form of abuse will be tolerated – be it physical, sexual, emotional, verbal, or psychological, nor any form of neglect or harassment. It is the responsibility of all employees and volunteers, either as a victim, or as a witness to harassment or a threat of violence toward employees, volunteers, or clients, to inform the Executive Director immediately.

In keeping with our legal and social responsibilities, complaints will be treated as a serious matter. All complaints will be thoroughly investigated, with the utmost respect for the confidentiality of all concerned. Refer to CCWN Operational Policies and Procedures for more information.

501 DEFINITIONS

Physical Abuse – defined as, but not limited to:

- The use of intentional force that can result in physical harm, or injury to an individual. It can take the form of slapping, hitting, punching, shaking, pulling, throwing, kicking, biting, choking, strangling, or the abusive use of restraints.

Sexual Abuse – defined as, but not limited to:

- Any unwanted touching, fondling, observations for sexual gratification, any penetration, or attempted penetration with a penis, digital or object, of the vagina or anus.
- Verbal or written propositions or innuendos.
- Exhibitionism.
- Exploitation for profit, including pornography.

Emotional Abuse – defined as, but not limited to:

- Chronic attack on an individual's self-esteem. This can take the form of name calling, threatening, ridiculing, berating, intimidating, isolation, hazing, habitual scapegoat, or blaming.

Verbal Abuse – defined as, not limited to:

- Humiliating remarks.
- Name calling.
- Swearing.
- Taunting.
- Teasing.
- Continual put-downs.

Psychological Abuse – defined as, but not limited to:

- Communication of an abusive nature.
- Sarcasm.
- Exploitive behaviour.
- Intimidation.
- Manipulation.
- Insensitivity to race, sexual preference or family dynamics.

Neglect – defined as, but not limited to:

- Any behaviour that leads to a failure to provide services which are necessary, such as:
 - Withdrawing basic necessities as a form of punishment.
 - Failing to assess and respond to changes in health status.
 - Refusing, or withdrawing physical or emotional support.

Harassment – defined as, but not limited to:

- Any unwanted physical or verbal conduct that offends or humiliates.
 - Gender-based harassment.
 - A single incident, or several incidences overtime.
 - Threats.
 - Intimidation.
 - Display of racism or sexism.
 - Unnecessary physical contact.
 - Suggestive remarks or gestures.
 - Offensive pictures or jokes.
 - Unwelcome, or uninvited behaviour.

Individuals who are subjected to, have observed, or are aware of abuse, violence or harassment in the workplace, should report the incident immediately to the Executive Director.

However, if an individual is experiencing abuse, violence, or harassment from the Executive Director, they must report the incident to the Board President of Community Care of West Niagara's.

Moreover, if an individual is experiencing abuse, violence, or harassment from a member of Community Care of West Niagara's Board of Directors, they must report the incident to the Executive Director.

Approved at CCWN's Board of Directors Meeting	January 20, 2021

501A STATEMENT OF DIVERSITY, EQUITY AND INCLUSION

We, at Community Care of West Niagara (CCWN), understand that the work of anti-oppression, allyship, equity, and inclusion are lifelong commitments. As such, we are devoted to continuing to learn and challenge systems, assumptions, policies, and practices that perpetuate and exacerbate inequality and oppression. These are steps we've taken personally, but they also inform how we provide ethical and inclusive services to those who utilize food banks across Ontario.

Community Care of West Niagara has, and will continue to, undergo anti-oppressive training so that we can minimize the further harm caused to our patrons. At CCWN we embrace, empower, and celebrate differences. We want those who utilize food bank services to show up as they are and know that we value and honour each individual's lived experience.

To us, inclusion is not just accepting and celebrating everyone regardless of their intersecting identities-- it is about accepting and celebrating people because of their unique identities and what they bring to our shared spaces. We acknowledge that no space is ever one-hundred percent safe, but in order to create and maintain a safer space we are committed to:

1. Making everyone feel welcome
2. Making sure people are free to request and utilize food bank services free from discrimination and harassment
3. Supporting and listening to everyone's needs
4. Celebrating every individual's cultural contributions
5. Centering accessibility needs
6. Regularly updating and training our staff on inclusion, unconscious bias and anti-oppression
7. Using inclusive, gender neutral language online and offline
8. Encouraging compassionate call-ins and vigilant ally-ship

We are aware of the vigilance and commitment to anti-oppression needed from every employee and volunteer within our organization and we wholeheartedly embrace that challenge. We hope for, and will encourage, allies to call-in their colleagues and peers when they see oppressive behaviour and actions taking place. And, while the onus should never be on marginalized individuals, we will support marginalized people who call-in those around them whenever they have the capacity to do so.

Approved at CCWN's Board of Directors Meeting	September 22, 2021

501 A.1 LAND ACKNOWLEDGEMENT STATEMENT

Community Care of West Niagara is situated on treaty land. This land is steeped in the rich history of the First Nations such as the Hattiwendaronk (Hat-i-wen-DA-ronk), the Haudenosaunee (Hoe-den-no-SHOW-nee), and the Anishinaabe (Ah-nish-ih-NAH-bey), including the Mississaugas of the Credit First Nation. There are many First Nations, Métis, and Inuit people from across Turtle Island that live and work in Niagara today. Community Care of West Niagara stands with all Indigenous people, past and present, in promoting the wise stewardship of the lands on which we live.

Approved at CCWN's Board of Directors Meeting	November 24, 2021

501 A.2 LAND ACKNOWLEDGEMENT STATEMENT USE

The Land Acknowledgement Statement will be expressed, at a minimum, in the following situations:

1. CCWN's Annual General Meeting (be it in person or virtually)
2. CCWN's public and fundraising events (be it in person or virtually)
3. The first meeting of the newly constituted Board of Directors
4. Any CCWN meeting where there is a public observance

Approved at CCWN's Board of Directors Meeting	November 24, 2021

502 DOMESTIC VIOLENCE

Through the Executive Director, every reasonable precaution will be taken to protect an individual who is being subjected to domestic violence that Community Care of West Niagara becomes aware of. The Executive Director will provide assistance in connecting the employee, volunteer, client, Board member, related community member, or service provider to relevant resources, (e.g. Social workers, crisis centers, etc.), to aid in finding a safe environment for this individual. CCWN will implement measures to try and protect the privacy of the person experiencing domestic violence. However, it may be required that we release personal information in order to provide support, or protection for the individual in question.

Individuals who perceive that they may potentially be at risk of experiencing a violent situation are encouraged to speak with the Executive Director to prevent this occurrence. Employees are obligated to contact the Executive Director if personal legal matters, (i.e. a restraining order), could potentially result in an act of violence taking place in the workplace.

All employees, volunteers, clients and Board members are bound by this Policy and will:

- Receive and read a copy, or as necessary, have it explained to them.
- Acknowledge receipt and confirm in writing that they understand the Policy, and their related responsibilities.
- Review the Policy on a yearly basis.

Approved at CCWN's Board of Directors Meeting	January 20, 2021

BOARD MEMBER ATTENDANCE

503 BOARD OF DIRECTORS' ATTENDANCE POLICY

Purpose:

This Policy is intended to support and encourage the full contribution of Community Care of West Niagara's Board of Directors. By virtue of their position, Directors are required to make decisions on behalf of the agency, and much of the information needed to make a well-informed decision is shared at these meetings.

Consistent attendance allows each Director to participate in this vital process while collectively meeting fiduciary responsibilities and exercising duty of care. A concern with Director attendance occurs if any of the following conditions exist:

- The Director has two un-notified absences in a row ("un-notified" means the member did not notify the President or Executive Director before the upcoming meeting to indicate they would not be able to attend such meeting).
- The Director has three notified absences in a row within same year (as defined by the timing of Community Care of West Niagara's Annual General Meeting).
- The Director misses one third of the total number of Board meetings over the course of a twelve-month period.

If a concern exists regarding a Director's attendance, the Board President will contact the individual to discuss the issue. The Director's response will be conveyed to the entire Board at the next Board meeting. In that meeting, the Board will determine the appropriate action to take regarding the Director's continued participation on the Board of Directors.

Should the Director vacate office per Bylaw 2.3 (i or ii), the Board of Directors will receive this information and then vote on the acceptance of such action.

Community Care of West Niagara's Board of Directors will refer to Bylaw 2.3 (iii) if it is determined that the office of the Director should be vacated. The President will subsequently follow up with a signed letter to the Director, reflecting the tone and content of the exchange, and request the Director to return Community Care of West Niagara's materials etc. within two weeks of the date of the letter.

Should the Board deem it necessary to discipline a Director, or vacate the office of a Director, or terminate "Membership" for cause, refer to Bylaw 8.8

Approved at CCWN's Board of Directors Meeting	January 20, 2021

CONFIDENTIALITY AND NON-DISCLOSURE OF PRIVILEGED INFORMATION

504 CONFIDENTIALITY AND NON-DISCLOSURE OF PRIVILEGED INFORMATION POLICY

Purpose:

Directors may have knowledge of confidential information of individuals, groups, agencies, and/or governments in this community. This information is privileged, and not to be discussed with persons other than relevant Community Care of West Niagara's staff, and Board Members.

- All employees or volunteers, (including Directors), shall sign any non-disclosure or confidentiality agreements as requested by CCWN.
- If any confidential business of Community Care of West Niagara is disclosed by a Director to an outside organization or person, that Director may be subject to dismissal from the Board.
- Any knowledge that Community Care of West Niagara has regarding an employee or a volunteer, will be kept confidential, with the exception of:
 - When there is a danger to the community, to an individual, or at the offices of Community Care of West Niagara.
When written permission has been given by an individual to disclose confidential or personal information.

Approved at CCWN's Board of Directors Meeting	January 20, 2021

505 CONFIDENTIALITY AND NON-DISCLOSURE OF PRIVILEGED INFORMATION FORM

Confidentiality and Non-Disclosure Agreement

As a result of my involvement with Community Care of West Niagara, I will acquire knowledge of confidential information of individuals, groups, agencies, and/or governments associated with Community Care of West Niagara business. This information is privileged and is not to be discussed with persons other than relevant Community Care of West Niagara staff, volunteers and members of the Board of Directors.

I understand it is the Policy of Community Care of West Niagara to hold such confidential information in the strictest of confidence and recognize that the individuals, groups, agencies, and/or governments associated with Community Care of West Niagara's business entitled to such protection as a matter of right.

By signing below, I undertake that both now, and in the future, I will keep confidential and not disclose any or all information pertaining to individuals, groups, agencies, and/or governments associated with Community Care of West Niagara's business unless otherwise stated in Community Care of West Niagara's Policy.

I, _____ have read, understood, and accept this undertaking on
(please print full name)

this date: _____

(Signature)

(Witness)

CONFLICT OF INTEREST AND CODE OF CONDUCT

506 CONFLICT OF INTEREST POLICY

Purpose:

Given the growing awareness in the non-profit and charitable sector that not dealing effectively with conflicts of interest at the Board table can be irredeemably damaging to organizations, the Board of Directors of Community Care of West Niagara (CCWN) wishes to adopt a Conflict of Interest Policy that will demonstrate to its stakeholders and the public at large that its decision-making processes are not tainted by real or perceived conflicts of interest.

In order to help ensure a reputation for fairness and transparency, and to assist Board Members to better meet their fiduciary responsibilities, CCWN has established this Policy to define conflict of interest and outline the processes through which conflicts of interest are managed by the Board of Directors and its committees.

Approach to Policy Development

The organization aims to adopt a Conflict of Interest Policy for the Board of Directors and its committees that:

- Defines conflict of interest in terms that are broader than monetary interest alone.
- Reflects best practices gleaned from multiple sources in the non-profit and charitable sector including:
 - Food Banks Canada, Standards of Excellence.
 - Imagine Canada.
 - Chartered Professional Accountants of Canada.
 - National Council of Non-profits.

Key Elements

The Policy contains the following sections:

- Purpose of Policy.
- Definition of Conflict of Interest.
- Ensuring Board Member awareness of the Conflict of Interest Policy.
- Reporting a Conflict of Interest (annually, at meetings, ongoing disclosure).
- Dealing with a Conflict of Interest at meetings.

Definition of Conflict of Interest

A conflict of interest is defined as any situation in which the independence or objectivity of a Director, Officer, or other person with decision-making responsibility is influenced, or could be seen to be influenced, by other interests, relationships or involvements they have. Relationships may also include immediate family members. In the case of Directors, these interests could impede, or be seen to impede, the performance of their duties and the exercise of their fiduciary responsibility. Conflicts of interest do not need to result in monetary gain, but can occur in any situation where there is a possible or perceived impact on an individual's decision-making.

All members of the Board of Directors must have arms-length relationship to one another. Relationships between Directors are to be independent, and equitable whereby one each does not have undue influence over any of the others. No individual shall be nominated or accepted to the CCWN Board of Directors if they are a co-worker, fellow employee, or otherwise employed with the same organization of an existing Director.

Examples of Conflict of Interest

The following list of possible conflicts of interest is not intended to be exhaustive, but instead provides examples that should concern Community Care of West Niagara:

- Directors being related to someone who is on staff at Community Care of West Niagara, or applying to Community Care of West Niagara for a job, or is being considered as a consultant to the organization.
- A Director who is on staff or is a member of the Board of Directors of another non-profit organization that competes with, or that may be perceived as competing with Community Care of West Niagara for grants, contracts, sponsorships, community awareness and recognition, etc.
- Directors using information obtained by virtue of their position to benefit another organization or business.
- Directors owning or being employed by a business that may be seeking to become a supplier to Community Care of West Niagara.
- Directors who are also Directors, or staff, of one of Community Care of West Niagara's funders.

Identifying Conflicts of Interest

Community Care of West Niagara requires that all Board Members declare real or possible conflicts of interest in two ways:

1. Once a year at the first regular meeting of the Board of Directors following the Annual General Meeting, Directors will provide a list of any real or possible conflicts of interest they may have on a form prescribed by the Board. This completed form will be kept on file at Community Care of West Niagara for reference. Directors appointed to the Board between Annual General Meetings shall complete this form at the first Board meeting they attend.
2. Board Meeting Agendas will contain as a standing agenda item, the declaration of any conflicts of interest that could arise during that meeting. Directors who anticipate a conflict of interest in relation to an agenda item must declare this conflict under this agenda item, and are required to leave the room during the discussion and voting on these items. In the course of a meeting, should any additional issues arise that create potential conflicts of interest not anticipated at the start of the meeting, Directors with a conflict of interest shall, prior to discussion of these items, declare such and leave the room during discussion and voting on this issue. Directors declaring any conflicts of interest at any point in the meeting shall have their names and their declared conflicts of interest recorded in the Minutes of the meeting.

Ensuring Accountability

It is each Director's individual responsibility to declare conflicts of interest and to conduct themselves accordingly. Directors have an obligation to update and disclose relevant information throughout their term, not just at the beginning. However, the President of the Board may, if in their opinion the circumstances require, ask a Board Member whether they have a possible conflict of interest they may have forgotten to declare, or of which they are not aware. Further, the Executive Director or any other Director may bring to the attention of the President, possible conflicts of interest that Board Members may have forgotten to declare, or of which they are not aware. The President may try to resolve the matter informally and, failing that, may bring the matter to the full Board for a decision.

Updates approved at CCWN's Board of Directors Meeting	September 24, 2025
Approved at CCWN's Board of Directors Meeting	June 30, 2020

507 CONFLICT OF INTEREST FORM

COMMUNITY CARE OF WEST NIAGARA

DISCLOSURE OF CONFLICTS OF INTEREST

I, _____, acknowledge having received and read a copy of Community Care of West Niagara's Conflict of Interest Policy for Members of the Board of Directors.

Please list below any potential conflicts of interest you may have in relation to your role as a Director of Community Care of West Niagara. Please include in this list the following:

1. Any organizations (other non-profits/charities, funders, businesses) in which you, or an immediate family member participates in, that has, or may have, a relationship with or be in competition or perceived competition with Community Care of West Niagara.
2. Any other potential conflicts of interest of which you are aware.

Name: _____
(please print)

Signature: _____

Date: _____
Month Day Year

508 BOARD OF DIRECTORS CODE OF CONDUCT POLICY

Purpose:

The Board of Directors of Community Care of West Niagara is committed to ensuring that its Board Directors operate and behave in ways that align with and reflect its organizational values and guiding principles:

- *Deliver Impact through Compassion and Service*
- *Embrace and Drive Change with Integrity*
- *Be Relevant and Respectful*
- *Foster Community Resilience and Nurture Hope*

For this reason, the Board of Directors has adopted this Code of Conduct.

Fiduciary Responsibility and Conflicts of Interest

- a) Directors will understand their fiduciary responsibilities and will in their discussions, decision-making and behaviour as Board members always put the organization's best interests ahead of any other loyalties that they may have such as family and personal relationships or business, professional or volunteer interests.
- b) On an annual basis, each Director will review any potential conflicts of interest that they might have and will declare these on a form prescribed by the Board and retained in Board files in the offices of CCWN.
- c) Conflicts-of-interest that may arise during the year will be declared and noted in Board minutes.
- d) Conflicts-of-interest must always be declared in Board meetings where that conflict may come into play. Directors will leave the Board meeting during the time an item in which they have declared a conflict-of-interest is being discussed, will refrain from discussing the item pre- and post-Board discussion, and will not participate in decision-making about the issue.
- e) Refer to Board of Directors Policy 506 and 507 Conflict of Interest.

Individual Board Member Authority

- a) Individual Board members have no authority over the organization.
- b) Unless specifically authorized by the Board, no Director will attempt to exercise authority over the Executive Director, individual staff members or volunteers.
- c) In relation to operational matters, the Executive Director is the official spokesperson for Community Care of West Niagara; in matters related to the Board of Directors, it is the President (or their designate) that has the authority to speak on behalf of the Board to the media, the public or other entities. Therefore, no other individual Board member may speak on behalf of the Board except to state Board decisions that have been made.
- d) Except for Board discussions about the degree to which the Executive Director has made reasonable interpretations of Board policy, Directors will not express individual judgements of the Executive Director's performance.

Board Speaks with One Voice

- a) Directors will not disclose differences of opinion that exist on the Board outside of Board meetings.
- b) Once a Board decision on any issue has been reached, Directors will publicly support that decision. In the event a Director cannot publicly support a decision made by the Board, it is expected that the Director in question will resign.
- c) A Director who does not support a decision, although expected to support it publicly, retains the right to dispute that decision at a subsequent meeting of the Board using proper procedure. (see Roberts Rules of Order for procedure)

Confidentiality

- a) Directors will respect the confidentiality appropriate to sensitive issues, e.g., personnel issues, contract negotiations and complaints, and will on an annual basis sign a Confidentiality Agreement on Board-approved forms.
- b) Refer to Board of Directors Policy 504 and 505 Confidentiality

Director Preparedness and Engagement

- a) Directors are expected to come to meetings prepared to fully participate. This requires them to have read materials provided to them prior to the Board meetings such as minutes, reports, backgrounders, etc.
- b) It is expected that Directors will each engage effectively in discussions at Board meetings. This includes sharing opinions, asking questions and participating in respectful dialogue with other Directors.

Director Attendance

- a) Directors are expected to send regrets in the event they are unable to attend a scheduled Board meeting.
- b) Directors are expected to have read and understand meeting attendance requirements specified in CCWN Bylaws.
- c) Directors are expected to have read and understand Board Member Attendance Policy 503.

Director Comportment

When engaged in CCWN activities, it is expected that Directors will comport themselves with respect for others, an eye to effective and productive engagement and, a clear commitment to their fiduciary responsibility. This includes, but is not limited to:

- Active listening.
- Issue-focused debate.
- No *ad hominem* attacks (statements or arguments directed against a person rather than against the position they are taking on an issue).

- No side conversations.
- No talking over other people.
- Focusing remarks.
- Seeking clarification if something is said that a Director does not understand or for which they are seeking additional information.
- Maintaining focus on the meeting and not other things, e.g., sending and receiving text messages.
- Linking discussion points back to the best interests of the organization.
- Facilitating the participation of others.
- Not attempting to dominate the discussion.

Director Development

- a) Directors are expected to participate in Board development activities made available to the Board.

Enforcement of Code of Conduct

- a) Perceived breaches of this Code of Conduct, depending on severity as determined by the President of the Board (or where the President is the Director accused of committing the breach, the Vice-President) can be dealt with through an informal verbal process or through a formal process.
- b) All allegations of a breach of the Board's Code of Conduct shall be considered confidential.
- c) A Director, employee, volunteer or client who believes that a Director has breached this Code of Conduct can bring their concern forward by speaking to the Board President or by providing a written complaint to the President. (In the event the President is the Director accused of the breach, allegations will be directed to the Vice-President for consideration.)
- d) Upon receipt of the allegation, the President shall determine the seriousness of the alleged breach and determine whether:
- i) The allegation is trivial or vexatious, in which case it will not be considered;
 - ii) The allegation is not of sufficient gravity to warrant a formal investigation in which case it can be handled informally;
 - iii) The allegation is of sufficient gravity to warrant formal investigation;
 - iv) The allegation is of sufficient gravity to warrant a temporary suspension of a Board Director while an investigation is carried out;
 - v) The allegation is of sufficient gravity to warrant a permanent suspension of the Director, a situation that would arise in only the most grievous breaches of the Code of Conduct (e.g., theft, use of physical violence).
- e) Informal Process for Dealing with Allegations of Breach of the Code of Conduct:
Where an alleged breach is not considered of sufficient gravity to require a formal investigation, the President shall discuss the allegation with the Director against whom it has been lodged. If in the opinion of the President the alleged breach is upheld, the president and the Director shall determine the necessary corrective action such as an apology or agreement that the offending behaviour shall not be repeated.

If, in the opinion of the Director against whom the allegation was lodged believes the judgement of the President to be in error, he or she may appeal to the entire Board.

f) Formal Process for dealing with Allegations of Breach of the Code of Conduct:

Where an alleged breach is considered by the President to be of sufficient gravity, the complainant will be asked to provide a written allegation within 5 working days that includes a description of what occurred, the date(s) it occurred, the presence of any witnesses, etc. The President shall investigate the allegation. This investigation will include but not necessarily be limited to sharing the written allegation with the Director against whom the allegation has been lodged, who shall have 10 working days to respond in writing to the allegation.

The President shall complete their investigation within 20 working days of the initial written allegation being received and shall decide as to the disposition of the allegation and any action to be taken going forward.

g) The President will report to the Board at the earliest opportunity the receipt of any serious allegation of Director breach of Code of Conduct and, at the end of the investigation, report to the Board on the disposition of the allegation.

h) Opportunity to Make an Appeal

Once a determination has been made by the President as to the disposition of the allegation of the breach of the Code of Conduct, the person who has made the allegation and/or the Director against whom the allegation has been made may appeal directly to the Board for the President's decision to be reconsidered. In such cases, the Board shall, in its sole discretion, determine the process to be used for re-considering a decision made by the President.

Approved at CCWN's Board of Directors Meeting	February 25, 2021

RESERVE FUNDS

600 RESERVE FUNDS

Purpose:

Community Care of West Niagara maintains two Reserve Funds, namely, a 'Board-Designated Operating Reserve Fund', and a 'Board-Designated Capital Reserve Fund'.

The two Reserve Funds have been created to help ensure the long-term financial stability of Community Care of West Niagara, and to position Community Care of West Niagara to respond to varying economic conditions, and changes affecting the ability of Community Care of West Niagara to continuously carry out its Mission.

Reserve Funds enable Community Care of West Niagara to:

- Sustain operations through delays in payments of committed funding or donations, without jeopardizing ongoing operations.
- Promote public, funder and donor confidence in the long-term sustainability of Community Care of West Niagara, by preventing chronic cash flow crises.
- Create an internal line of credit to manage cash flow and maintain financial flexibility.

Operating Reserve Funds are established for:

- Food: An unsuccessful food drive, or increased demand (Range: 20%).
- Salaries: Fulfill legal obligations, or staffing costs (Range: 20%).
- Contingency: Emergency, Termination funding, etc. (Range: 25%).
- Christmas: Unsuccessful Christmas donations, or increased demand (Range: 35%).

The amount to be attained and maintained for the Board-Designated Operating Reserve Fund is recommended to be at least 25% but not greater than 50% of annual operating expenses representing three to six months of expenses on average.

The Treasurer reports the status of the Board-Designated Operating Reserve Fund, to the Board as part of the monthly Treasurer's report. The amount to be attained and maintained for the 'Board-Designated Operating Reserve Fund', is at least 25% of annual operating expenses of, or about, three months of expenses on average.

Capital Reserve Funds are established for major repairs as well as Capital projects.

The Board Designated Capital Reserve Fund will be up to \$25,000 per year, to be used for major repairs and maintenance of capital assets.

Updates approved at CCWN's Board of Directors Meeting	September 24, 2025
Updates approved at CCWN's Board of Directors Meeting	June 25, 2025
Approved at CCWN's Board of Directors Meeting	March 19, 2019

601 INVESTMENTS

Purpose:

Community Care of West Niagara follow the guidelines set out in this policy in its efforts to ensure its long-term sustainability, maximize asset protection, and manage risk.

Objectives:

The primary objectives are:

- Preservation of capital
- Generation of reasonable returns to support the programs of CCWN
- Mitigation of risk through investment in low-risk instruments
- Compliance with legal and regulatory requirements

Asset Allocation

Cash assets deemed to be surplus will be invested in low-risk financial instruments with varied terms of maturity to allow for flexibility while mitigating risk. These instruments currently include:

- Guaranteed Investment Certificates
- Endowment with the Niagara Community Foundation

Regular reports on the performance of the investment portfolio will be provided to the Board of Directors and Members to ensure transparency and accountability. The Treasurer reports the status of these investments to the Board as part of the quarterly Finance Report.

Investment Decisions

The investment performance will be reviewed against performance targets set by the Finance Committee and approved by the Board, at least every 6 months.

Review

Annual review will be conducted to assess investment performance and consider changes to the investment strategy.

The Finance Committee, will oversee investment decisions and/or oversee an agreement with a qualified financial manager from a reputable financial institution firm to effectively manage investment decisions according to this Policy. The Finance Committee will consider factors such as risk tolerance, investment horizon, and market conditions.

Due Diligence

Prior to making any investment, due diligence will be conducted to assess the financial health, record of accomplishment, and reputation of potential investment opportunities.

Amendments

This Policy may be amended at any time by a majority vote of the Board of Directors, on the joint recommendation of the Community Care of West Niagara's staff and the Finance Committee.

Specific Review

This Policy will be reviewed and ratified by the Board of Directors upon the enactment of new legislation or regulations affecting investment by CCWN to ensure continued compliance.

Approved at CCWN's Board of Directors Meeting	December 19, 2025

601 INVESTMENTS

Purpose:

The purpose of financial management in the operation of all CCWN activities is to fulfill the organization's mission in the most effective and efficient manner and to remain accountable to stakeholders, including clients, partners, funders, employees, and the community.

Objectives:

- Adhere to Generally Accepted Accounting Principles (GAAP)
- Refer to CCWN Bylaws, Strategic Plan and Finance Committee Terms of Reference
- Ensure fiscal responsibility to build and safeguard public trust
- Generate accurate and complete financial data for internal and external use by the organization.

Authority:

The Board of Directors is ultimately responsible for the financial oversight of all activities including:

- Ensuring the Executive Director issues remuneration to all staff in accordance with salaries as set by the budget.
- Receiving an annual budget for Board Approval.
- Monitoring financial activities via financial reports presented by the Treasurer/Finance Committee on a quarterly basis.
- Approving any use of the Board designated Reserve Funds (i.e. Capital and Operating).
- Requiring two signatures on all cheques issued by any two Signing Authorities including at least one authorized Board Officer and/or the Executive Director.
- The Treasurer is authorized to act on the Board's behalf on financial matters when action is required in advance of/in between meetings of the Board of Directors.

The Executive Director is:

- Responsible for the day-to-day financial management of the organization.
- Authorized to hire and supervise staff and independent consultants, enter into contracts, pay bills, receive funds, and maintain bank accounts.
- Authorized to schedule Electronic Fund Transfers, at a daily maximum of \$5,000 and a maximum of \$20,000 per transaction for Government Remittances (i.e.: source deductions).
- Sanctioned to manage expenses within the parameters of the overall approved budget, reporting to the Board via the Finance Committee/Treasurer on variances and reason for these variances.
- Approved to execute deliverables outlined in funding and grant agreements; (potential) extra expenses or overruns are to be approved by the Board.
- Authorized to enter into contracts for activities that have been approved by the Board as a part of annual budgets or plans.
- The Executive Director is authorized to approve a non-routine expenditure up to an aggregate of \$5,000.
- The Board of Directors must authorize any contracts outside of these parameters.

The Executive Director shall:

- Ensure the timely production of monthly financial results that inform the Treasurer's quarterly report to the Board regarding CCWN's financial position.
- Pay all obligations and file required reports in a timely manner.
- Sign or initial invoices, receipts, reconciliations and other documents in support of financial transactions to indicate approval.
- Enter contractual commitments for bank loans, corporate credit cards, or for real estate lease or purchase with specific approval of the Board.
- Ensure fixed assets with a purchase price of \$1,000 and above are captured in accounting records as capital assets. Furniture and equipment are stated at cost and depreciated using the diminishing-balance method at the rates indicated in the financial statements.
- Report to the Board about any donor restricted and designated funds and clearly define/report the restrictions requested to be applicable to these funds.
- Limit vendor credit accounts to prudent and necessary levels.
- Oversee CCWN staff and contract employees in following and practicing accounting/bookkeeping policies and procedures.
- Make recommendations to the Treasurer/Finance Committee/Board for the annual budget.

Financial Transactions with *Insiders:

- Advances of funds to employees, volunteers, Officers or Directors must be authorized by the Board of Directors.
- Access to program funds (i.e. rent relief, utility assistance) for employees, volunteers, Officers, or Directors must be authorized by the Board of Directors.
- Direct and necessary expenses including travel for meetings and other activities related to carrying out responsibilities shall be reimbursed with the approval of the Executive Director.
- Direct and necessary purchases including client resource products for program activities must be authorized by the Executive Director and may be purchased by:
 - authorized employees only
 - and/or purchased through the authorized use of corporate credit card (credit limit of \$10,000) or petty cash (\$250).
- In no case shall CCWN borrow or leverage funds for any purpose including funding of programs and events from any employee, volunteer, Officer or Director without specific authorization from the Board of Directors.

**Examples of Insiders include: Officers, Directors, Executive Director or external professionals (i.e. lawyers, accountants) with privileged access to CCWN's non-public information that would provide an unfair advantage.*

See Governance Policies for more information: 100, 205, 301, 400, 600

Approved at the CCWN's Board of Directors Meeting	January 29 th , 2026

GIFT ACCEPTANCE

700 GIFT ACCEPTANCE

Purpose:

Community Care of West Niagara (“CCWN”, “Community Care” or the “organization”) is authorized to accept both current and deferred gifts from donors. The term “current gift” describes an outright contribution of cash or property, which can be used immediately by the organization in support of its funding priorities. Securing “current gifts” is Community Care of West Niagara’s highest priority and donors who are capable and inclined to make outright gifts will be encouraged to do so.

“Deferred gifts” include gifts by Will (Bequests), life insurance policies, retirement plan accumulations and gifts of residual interest. All fundraising programs, solicitation plans, and activities shall be subject to the oversight of Community Care of West Niagara’s Board of Directors.

The purpose of the following policies and guidelines is to identify the various types of gifts that may be promoted and accepted, the general policies applicable to those gifts, and specific administrative guidelines for each type of gift. These policies ensure that all gifts accepted by Community Care of West Niagara will be cost-effective, will not produce undue liability, and will be acceptable to the Canada Revenue Agency (CRA).

GENERAL POLICIES

Responsibilities to Donors

This policy is to inform, serve, guide, or otherwise assist donors who wish to support its activities, but never, under any circumstances, to pressure or unduly persuade.

- All persons acting on behalf of the organization, in staff positions or as volunteers, will conduct themselves in accordance with generally accepted professional standards of accuracy, truth, and integrity.
- In all matters involving donors, their interest and well-being must take precedence over the interests and needs of Community Care of West Niagara. In cases of potential or actual conflict of interest, those acting on behalf of the organization, must declare the conflict and allow someone else to act on its behalf.
- Persons acting on behalf of Community Care of West Niagara shall, in all cases, encourage the donor to discuss proposed gifts of significance with independent legal and/or financial advisors of the donor’s choice and at the donor’s expense, to ensure that the donor receives a full and accurate explanation of all aspects of the proposed charitable gift. This provides opportunity for the donor to also consider/understand how the gift may affect their financial position, taxable income, or relationship with their family members, etc.
- Community Care of West Niagara reserves the right to decline a gift if the donor has not obtained appropriate, independent advice.

Authorization

Only selected volunteers, (including the Treasurer of Community Care of West Niagara), and designated staff, (including the Executive Director of Community Care of West Niagara), are authorized to negotiate 'current and deferred gift' arrangements of significance with prospective donors, consistent with the Gift Policy and Guidelines outlined in this document, as approved by Community Care of West Niagara's Board of Directors.

- All planned gift arrangements requiring execution by Community Care of West Niagara shall first be reviewed and approved as to the Form advised by its legal counsel. Where substantially the same Gift Agreement Form is used repeatedly, only the prototype needs prior approval.

Planned gifts must be:

- Reviewed and approved by Community Care of West Niagara's Board of Directors (or its delegate) prior to acceptance.
- Relevant information about the gift shall be ascertained, including a copy of any appraisal secured by the donor. Community Care of West Niagara reserves the right to secure its own appraisal. These gifts include:
 - Gifts of real estate, shares in privately owned companies, stock options, tangible personal property, partnership interests, and other property interests not readily negotiable.
 - Gifts of residual interest, (including charitable remainder trusts).

Gifts of cash, publicly traded securities, life insurance policies and retirement plan accumulations, do not generally require approval by the Board of Directors. Any gift, however, may be referred to the Board if subject to:

- Possible unacceptable restrictions.
- If it creates an undesired financial burden on Community Care of West Niagara.
- Jeopardizes Community Care of West Niagara's tax-exempt status.

Declining a Gift

At times, Community Care of West Niagara may choose to decline a gift if one or more of the following conditions are known:

- There are conditions on a gift, or its use designation, which are inconsistent with the Mission, Values and Goals of Community Care of West Niagara.
- The gift could financially jeopardize the donor and/or Community Care of West Niagara.
- The gift or terms of the gift are illegal.
- Community Care of West Niagara does not have the resources to honour the terms of the gift.
- An appropriate fair market value cannot be determined, or will result in unwarranted or unmanageable expense to Community Care of West Niagara.
- There are physical, or environmental hazards involved.
- Where false promises have been made.
- The gift could jeopardize the tax-exempt status of Community Care of West Niagara.
The gift could improperly benefit any entity (individual and/or Community Care of West Niagara).

OFFICIAL DONATION RECEIPTS

Community Care of West Niagara has been issued a Charitable Registration Number by the Canada Revenue Agency, which permits it to offer official donation receipts to eligible donors, suitable for income tax purposes. This privilege is governed by federal statute and internal organization policy.

The word “gift”, by its common-law definition, is generally held to be a “voluntary transfer of property without valuable consideration”.

Policy

Community Care of West Niagara will issue an official receipt for donations that qualify as charitable gifts, per the Income Tax Act, and Canada Revenue Agency’s policy guidelines, as amended from time to time. Community Care of West Niagara will consider charitable gifts from those that are unencumbered, and those over which the donor has no jurisdiction, or signing authority.

CCWN will automatically issue tax receipts for donations of \$20 or more. Donations made online will be issued to the email address provided by the donor. Receipts for all other donations will be mailed out to the address provided by the donor.

Guidelines

When a contribution is received by Community Care of West Niagara, it is the responsibility of its staff to determine that it is acceptable and that it qualifies as a charitable gift.

If there is any uncertainty as to whether a donation qualifies as a charitable gift, advice will be sought in the following order:

- From Community Care of West Niagara’s Executive Director.
- From the Board President or Treasurer.
- From a qualified tax consultant or auditor.
- From qualified legal counsel.

CONFIDENTIALITY OF INFORMATION

CCWN honours donors’ and prospective donors’ requests to remain anonymous; limit the frequency of contacts; not be contacted by telephone or other technology; discontinue contact.

Policy

- All information pertaining to donors and donations received by Community Care of West Niagara is confidential.
- The Executive Director (or their delegate), will approve access to donor information, with access granted only to those involved in Community Care of West Niagara’s activities and planning.

Guidelines

- All necessary steps will be taken to ensure that donor information will be kept confidential.
- On behalf of Community Care of West Niagara, staff members are charged with the responsibility of maintaining accurate and complete records of all donors and donations committed and/or received.
- A donor may request that her/his gift and/or information pertaining to that gift remain anonymous.
- A donor may also request that his/her gift not be publicly recognized.
- Unless requested specifically by the donor, public recognition will be extended to donors in accordance with Community Care of West Niagara’s Gift Recognition Policy, or as negotiated with the donor as part of the gifting process.
- Donor lists, records and/or mailing information maintained in the name of Community Care of West Niagara, will never be sold or exchanged with other organizations or entities.

- The sharing of gift and donor information with partner organizations, (e.g. the Niagara Community Foundation), to achieve stated donor gift objectives, shall require prior written authorization by the donor.

DESIGNATION OF GIFTS

Community Care of West Niagara has a responsibility to handle all monies placed into its care in accordance with the donor's gift designations, (past, present and future). Adhere to all applicable laws in this regard, both federal and provincial. All gifts received by the organization should only be designated for purposes that are in accordance with the Mission and Values of Community Care of West Niagara.

Policy

- All donors can choose to have their gift be fully expendable and/or held in a long-term fund in service to Community Care of West Niagara's approved programs and activities.
- Donors can be invited to designate their gifts to specific programs, funds or projects.
- On rare occasions, a gift may be declined as a result of restrictions placed on the gift.

Guidelines

- Unrestricted gifts, or gifts with no designation specified, are allocated to the general fund account.
- Gifts restricted to a specific program or fund will be allocated to a program or fund account identified for this purpose.
- Gifts restricted to a specific project will be allocated to the project account.

ACCEPTANCE POLICIES

GIFTS OF CASH:

Definition

Cash may take the form of cheques, money orders, currency or other legal tender, including contributions made by credit and debit cards and/or through online giving processes.

Policy

Cash donations are always welcomed by Community Care of West Niagara, and an appropriate donation receipt will be issued to donors wherever possible.

Guidelines

Authorized Community Care of West Niagara's staff will deposit the gift in accordance with its established gift administration procedures and prepare the official donation receipt in the name of Community Care of West Niagara. Community Care of West Niagara's staff will record the gift entry in the database and prepare the appropriate acknowledgement(s).

GIFTS OF SECURITIES:

Definition

Examples of securities are shares of stock in a corporation, bonds, treasury bills, other documents evidencing a liability, or mutual funds. Some securities may be publicly traded and receive preferable tax treatment when donated to a registered charitable organization in Canada.

Policy

Community Care of West Niagara will accept securities as “in-kind” charitable donations. Community Care of West Niagara reserves the right to sell securities and manage the funds according to its investment policy. The amount of the donation receipt is determined by the:

- Fair market value (FMV) of the security at the close of business on the day the security is received by the custodian of Community Care of West Niagara’s investment counsel.
- Fair market value (for non-marketable securities) on the date of transfer provided through a written evaluation prepared by an independent appraiser who is qualified to evaluate such shares.
- Gifts of shares in a privately-owned company will be accepted on the approval of the Board of Directors (or its delegate), only as long as Community Care of West Niagara assumes no liability in receiving them, and the Board is satisfied with the evaluations provided.

Guidelines

Shares in private companies may be accepted if they can be sold in the near future to the corporation, other shareholders or others interested in acquiring an interest in the corporation. Alternatively, such shares may be accepted if an arrangement is made to redeem the shares upon the death of the shareholder. The Board of Directors (or its delegate), will review all gift arrangements involving private shares.

All gifts of publicly-traded securities will be reviewed by Community Care of West Niagara’s Executive Director (or their delegate) to ensure the securities are both readily marketable and acceptable by law.

IN-KIND GIFTS:

Definition

In-kind gifts are generally gifts of real or tangible property, such as real estate and include personal property such as art, books, jewelry, gift cards and other valuable items. This category would also include gifts of agricultural products, consistent with the current *The Local Food Act*.

The Local Food Act introduced a non-refundable income tax credit for farmers who donate agricultural products to eligible community food programs in Ontario, including food banks. The credit is worth twenty-five (25) per cent of the fair market value (FMV) of the agricultural products donated, and can be claimed for donations made on, or after January 1, 2014, in addition to the charitable donation tax credit claimed.

Policy

Community Care of West Niagara welcomes gifts of all kinds and will issue a donation receipt for such contributions, where permitted by law. The donation receipt will be issued for the fair market value on the date the gift is received (or the assets are transferred), consistent with the Canada Revenue Agency guidelines. Community Care of West Niagara may retain the gifted asset(s), or sell it and use the proceeds for its unrestricted ‘highest priority’ needs, or as designated by the donor.

Guidelines

In order to issue a donation receipt for an in-kind gift, Community Care of West Niagara requires:

- A minimum of one independent appraisal be acquired from a reputable appraiser. Original appraisal documents must be in hand as well as a deed of gift, naming Community Care of West Niagara the irrevocable owner of the gift. Appraisals are undertaken at the expense of the donor.
- For items valued under \$1000, an authorized member of Community Care of West Niagara's staff may ascertain the value of the item. If there is not a qualified staff member, an independent appraisal may be required. In such cases, appraisals will again be undertaken at the expense of the donor.
- Receipts confirming the purchase price of gift cards will be provided prior to the issuance of any charitable receipt, in accordance with the Canada Revenue Agency's requirements.
- Gifts of real estate, whether outright or in some form of residual interest, will be subject to the following, and Community Care of West Niagara's staff shall:
 - Receive, from the donor, qualified appraisals of the proposed gifted property.
 - Confirm the donor has clear title to the property.
 - Ascertain that acceptance of the gift would be in Community Care of West Niagara's best interest after consideration of such factors as zoning restrictions, marketability, current use and cash flow.
 - Obtain its own independent appraisal. Community Care of West Niagara may, at its discretion, obtain a third independent appraisal, and, in such cases, issue a receipt based on the agency's own appraisal.
 - If the real estate possibly contains toxic wastes, the donor shall secure an environmental audit and provide the results to the agency. No property containing toxic wastes shall be accepted prior to removal and/or indemnification of Community Care of West Niagara against all present and future liabilities.

For gifts-in-kind of equipment or similar property, the Board of Directors (or its delegate) must approve acceptance of the asset to ensure that Community Care of West Niagara is prepared to maintain the asset, including all related financial obligations.

ESTATE GIFTS BY WILL (BEQUESTS):

Definition

A Bequest is a specific provision in a Will, directing assets from the estate to Community Care of West Niagara. The amount of the Bequest may be specified or the Bequest may be a residual interest after all debts, taxes and other specific Bequests have been paid.

Policy

Bequests made to Community Care of West Niagara may qualify as a charitable gift, if the terms and conditions of the Bequest are consistent with the needs of Community Care of West Niagara. Official donation receipts will be issued to the estate of the deceased, suitable for income tax purposes.

Guidelines

Sample Bequest language will be made available to prospective donors and their lawyers to ensure that Bequests are properly designated and the proper legal title for Community Care of West Niagara is used. Community Care of West Niagara staff will not become involved in the final preparations,

execution or witnessing of a Will in which Community Care of West Niagara is named as a beneficiary.

Communications with Community Care of West Niagara (e.g. letters, copy of the Will and/or estate account summaries, etc.) received from the executors, trustees, or legal counsel will be reviewed by the Board of Directors (or delegated staff).

The purpose of the Bequest will be reviewed to ensure that it is not in conflict with the needs or policies of Community Care of West Niagara. The Committee will review any Bequests that are in conflict, and an appropriate action plan will be determined.

Community Care of West Niagara's staff will maintain an ongoing file of all estates and will ensure that all related correspondence is dealt with in accordance with these policies.

GIFTS OF LIFE INSURANCE:

Definition

A donor may choose to donate an existing, fully paid-up life insurance policy or purchase a new policy in the name of Community Care of West Niagara. The donor can name Community Care of West Niagara as the owner and beneficiary, or just a beneficiary under the policy. Different tax treatments apply depending on the donor's choice.

Policy

If a donor contributes an existing policy (a policy already issued and currently 'in force'):

- A fully paid-up policy transferred to Community Care of West Niagara provides the contributor with a donation receipt for the fair market value (FMV) as calculated on the date of ownership transfer (often, but not always, the cash surrender value of the policy), provided that Community Care of West Niagara is named the owner and beneficiary of the policy. Upon the donor's death, Community Care of West Niagara receives the face value of the policy.
- If an individual donates an existing policy on which premiums are still owing and Community Care of West Niagara is named the owner and beneficiary, it may issue donation receipts for the FMV of the policy when ownership is transferred, and for all subsequent premium payments paid by the donor.

If the donor purchases and donates a new policy:

- When a donor purchases a new policy and names Community Care of West Niagara as owner and beneficiary, the donor receives a donation receipt for the annual premium payments paid on the policy. The donor may make premium payments through Community Care of West Niagara, or directly to the insurance company, as negotiated with the donor. Upon the donor's death, Community Care of West Niagara will receive the face value of the policy.

In both of the scenarios described above, the donor could also choose to direct the insurance proceeds to their estate and name Community Care of West Niagara as beneficiary of these proceeds in their Will. However, such gift arrangements could be subject to Will challenges and erosion by probate fees and, therefore, should not be recommended.

Donors can also choose to retain ownership of a policy and name Community Care of West Niagara as beneficiary directly, bypassing probate costs. Under this arrangement, the donation receipt for the full value of the policy proceeds will be prepared for estate use.

Guidelines

The Board of Directors (or its delegate) will authorize acceptance of all gifts of life insurance. A Community Care of West Niagara's staff member will confer annually with the appropriate insurance companies to ensure that outstanding premium payments have been made. In cases where the donor does not make the required premium payments, Community Care of West Niagara may elect to:

- Assume responsibility for the payment of premiums.
- Retain the policy with a "paid up", but reduced face value.
- Cash in the policy for its current FMV.

GIFTS FUNDED WITH REGISTERED RETIREMENT SAVINGS PLAN/INCOME FUND/TAX-FREE SAVINGS PLAN PROCEEDS (RRSPs/RRIFs/TFSA's):

Definition

A donor may choose to donate the proceeds of an existing RRSP, RRIF and/or TFSA plan to Community Care of West Niagara. The donor can name Community Care of West Niagara as beneficiary of the plan for all, or part, of the proceeds invested. Upon the donor's death, the proceeds are paid directly to the organization and an official donation receipt may be issued to the estate for the full value of the gift.

Policy

RRSP/RRIF/TFSA proceeds are welcomed by Community Care of West Niagara and an appropriate official donation receipt will be issued.

Guidelines

Individuals may designate Community Care of West Niagara as beneficiary of a registered retirement savings plan (RRSP), registered retirement income fund (RRIF), or tax-free savings account (TFSA), receive a donation receipt for the gift and have the tax credits available for use by the estate at death.

The following are the guidelines to handle such gift arrangements:

- When a prospective donor provides written advice that Community Care of West Niagara has been named as a beneficiary of an RRSP/RRIF/TFSA plan, the information should be recorded as a "pledge". If a specific amount is known, it should be entered, otherwise an (approved) estimated amount should be used for documentation purposes.
- When the gift of RRSP/RRIF/TFSA proceeds is actually received by Community Care of West Niagara, it will likely flow from a third-party source (i.e. an investment firm, bank, brokerage house or trust company, where the donor has documented the beneficiary designation on file).
- In such cases, it will be important to acknowledge receipt of the gift from the financial institution, and it is generally appropriate to advise the estate executor (if known) and/or immediate family of the gift being received.
- The proceeds of such gifts should be recorded as an outright gift of cash when received, and a donation receipt for the full amount received should be issued to the estate.

REINSURED GIFT ANNUITIES:

Definition

A reinsured gift annuity is an irrevocable transfer of money or other assets to Community Care of West Niagara, where a portion of the gift capital is used to purchase an annuity from an insurance company. The cost of the annuity is determined by the donor's age and income requirements. The remainder of the donor's contribution is considered an outright gift and is used for purposes specified by the donor and acceptable to Community Care of West Niagara.

The annuity pays the donor a guaranteed income for a specified time, or for the rest of the donor's life, as dictated by the terms of the agreement. Life annuity payments would end with the death of the donor unless structured otherwise. The income from the gift annuity may be partially or completely tax free, depending on the age of the donor.

Policy

All reinsured gift annuities require the approval of the Board of Directors (or its delegate). Upon signing of the contractual agreement, the gift portion may be used by Community Care of West Niagara for its highest priority needs. The minimum amount that the organization will accept for a gift annuity is \$20,000. The cost of the commercial annuity generally should not exceed seventy to seventy-five (70-75) percent of the assets transferred in order to result in a suitable gift. Donation receipts will be issued in accordance with the Canada Revenue Agency's policy.

Guidelines

Community Care of West Niagara will deal only with reputable insurance brokers who have previous experience with reinsured gift annuity arrangements. A commercial insurance company shall be selected, and the terms of the annuity contract negotiated by appropriate

Community Care of West Niagara's staff. Only "A" rated companies shall be selected to reinsure any annuity obligation. At least two market quotes should be obtained, unless directed differently by the donor.

GIFTS OF RESIDUAL INTEREST:

Definition

A residual interest gift refers to an irrevocable legal arrangement under which property is deeded to Community Care of West Niagara, but the donor retains use of the property for life, or a term of years after which time Community Care of West Niagara ultimately takes possession.

Policy

At the time of the gift, a donation receipt will be issued for the present value of the asset at the time of irrevocable transfer in accordance with the Canada Revenue Agency's guidelines.

Guidelines

The Board of Directors (or its delegate), must approve acceptance of all gifts of residual interest. A legal agreement must be drafted and reviewed by the donor's legal counsel. Community Care of West Niagara will prepare prototype agreements and financial illustrations upon request to assist prospective donors with their gift decision.

For gifts of residual interest, the terms of the gift and responsibilities for expenses shall be specified in a deed of gift executed by the donor and Community Care of West Niagara. Community Care of West Niagara reserves the right to inspect the property from time to time to ensure that its interest is properly safeguarded.

PAYMENT OF FEES RELATED TO GIFTS TO COMMUNITY CARE

FINDER'S FEES OR COMMISSIONS:

Policy

In general, Community Care of West Niagara will pay no fee to any person as consideration for directing a gift to Community Care of West Niagara. It is understood that such fees may or may not be legal without prior written consent.

In the case of irrevocable deferred gifts which involve the management of assets, the payment of such a fee may subject Community Care of West Niagara, its management and Board of Directors to federal and/or provincial securities regulation.

Guidelines

In no event whatsoever will a commission or finder's fee of any type be paid to any party in connection with the completion of a gift to Community Care of West Niagara without prior written approval of the Executive Director (or delegate), and subsequent written notification to the donor involved as to the amount and recipients of such fees.

PROFESSIONAL FEES:

Policy

Community Care of West Niagara will pay reasonable fees for professional services rendered in connection with the completion of a charitable gift to Community Care of West Niagara. Such fees will be paid only with the *prior* approval of the Executive Director (or delegate).

Guidelines

The following are suggested guidelines to handle the payment of professional fees:

- Such fees shall be paid only following discussion with, and approval by the donor.
- Fees shall be reasonable, and directly related to the completion of a charitable gift.

They shall be limited to:

- Appraisal fees owed to persons who are competent and qualified to appraise the property involved and who have no conflict of interest.
- Legal fees for the preparation of documents.
- Accounting fees related to the transaction.
- Fees charged by "Fee for Service" from financial planners.
 - In the case of financial planners, such persons must declare, in writing, that they are compensated only through fees for services rendered, and that they are not also compensated for the sale of investment products to clients.
 - In the case of legal, accounting and/or other professional fees, an attempt shall be made by the Executive Director (or delegate), to ascertain the reasonableness of such fees prior to payment. As indicated, the Board of Directors may be consulted to secure such guidance. In cases where proposed fees appear excessive, a summary of fees

shall be submitted to Community Care of West Niagara's legal counsel for review and approval prior to authorization of payment.

- In cases where the individuals receiving fees were initially engaged by the donor and Community Care of West Niagara is then asked to pay some or all of the fees involved, the donor shall be notified that the payment of such fees may result in a taxable benefit to the donor in the amount of the fees paid.

Specified Review: These policies and guidelines shall be reviewed and ratified by the Board of Directors upon the enactment of new legislation or regulations affecting Fundraising and Gift Acceptance by the organization to ensure continued compliance.

Updates Approved at CCWN's Board of Directors Meeting	February 25, 2026
Approved at CCWN's Board of Directors Meeting	January 20, 2021