



Orchestre Métropolitain

**POLICY FRAMEWORK FOR ACCEPTING AND MANAGING
DONATIONS**

Funding and Partnerships Department

Adopted by the Board of Directors on April 11, 2022

Resolution number:

Foreword

The Orchestre Métropolitain is a corporation duly constituted by law, with its primary place of business located at 486 Rue Sainte-Catherine West, Suite 401, Montréal, QC, H3B 1A6.

It is a charitable organization registered with the Canada Revenue Agency (CRA) and whose charitable registration number is 119 069 508 RP 0001.

To ensure the fulfillment and development of its mission, the Orchestre Métropolitain relies on a significant network of loyal donors.

The Orchestre Métropolitain intends for this policy to better inform and support donors through various donation methods.

1. Scope of policy

- 1.1 This policy targets all fundraising activities carried out by the Orchestre Métropolitain or any other entity or individual authorized by the Orchestre Métropolitain to act on its behalf.
- 1.2 It governs the acceptance of all types of donations from companies, associations or corporations, foundations and individuals.

2. Policy objectives

- 2.1 This policy aims to:
 - 2.1.1 Ensure informed decision making regarding donation acceptance and compliance with legal obligations, particularly as set out by the tax legislation at the federal and provincial levels
 - 2.1.2 Ensure consistency in the solicitation process and transparency in the declaration of donations made to the Orchestre Métropolitain
 - 2.1.3 Ensure the effective management of fundraising in accordance with the Orchestre Métropolitain's mission
 - 2.1.4 Inform donors about the different types of donations accepted by the Orchestre Métropolitain

3. Donations accepted by the Orchestre Métropolitain

- 3.1 The Orchestre Métropolitain's Funding and Partnerships Department is responsible for accepting donations.
- 3.2 Donations and other contributions must be made in accordance with the Orchestre Métropolitain's mission.
- 3.3 Unallocated donations are used to meet priority needs as defined by the Orchestre Métropolitain's Executive Management.
- 3.4 The Orchestre Métropolitain accepts cash donations and donations in other forms. This includes, but is not limited to:
 - Donations of publicly traded securities
 - Bequests, including RRSP and RRIF donations
 - Donations of life insurance policies and products
 - Donations of real estate, tangible goods or personal belongings
 - Donations of works of art
 - Donations of inventory
- 3.5 The Orchestre Métropolitain does not favour donations of real estate, tangible assets or personal belongings, works or art or inventory because they are not aligned with its mission and these types of donations require a specific type of management.

4. In-service contributions

- 4.1 The Orchestre Métropolitain may accept and even encourage an in-service contribution if it is useful for the completion of its activities and fulfillment of its mission. This contribution may be eligible for a tax receipt, as long as the value of the contribution corresponds to what is generally paid for the type of service offered.

5. Other provisions

- 5.1 Donations of cash, publicly traded securities, life insurance policies and bequests are approved by the Funding and Partnerships Department. However, all donations may be subject to the approval by

Executive Management or the Board of Directors if it is likely to involve restrictions.

- 5.2 Donations of real estate, private equity, tangible personal goods, residuary gifts and charitable trusts must be submitted for evaluation and approval by the Funding and Partnerships Department and the Executive Management.
- 5.3 Any other type of donation not listed in this policy will be reviewed on a case-by-case basis by the Funding and Partnerships Department and submitted to Executive Management, who will then submit it to the Board of Directors if needed for final approval.
- 5.4 The Orchestre Métropolitain's Executive Management and/or Funding and Partnerships Department shall be signatories for all agreements with donors.

6. Application of the policy

- 6.1 It is the responsibility of the Orchestre Métropolitain's Funding and Partnerships Department to apply this policy and report its decisions to Executive Management and the Board of Directors. It can also submit any questions related to this policy.

7. Effective date of the policy

- 7.1 This policy and any future amendments shall come into force upon adoption by the Orchestre Métropolitain's Board of Directors.