

THE ETHICAL FUNDRAISING AND FINANCIAL ACCOUNTABILITY CODE OF THE WORLD TRANSHUMANIST ASSOCIATION (WTA)

A. Donor's Rights

1. All donors (individuals, corporations, and foundations) are entitled to receive an official receipt for income tax purposes for the amount of the donation. Donors of non-monetary eligible gifts (or gifts-in-kind) are entitled to receive an official receipt that reflects the fair market value of the gift. The WTA Board of Directors may establish a minimum amount for the automatic issuance of receipts, in which case smaller donations will be receipted only upon request.
2. All fundraising solicitations by or on behalf of the WTA will disclose the corporation's name and the purpose for which funds are requested. Printed solicitations (however transmitted) will also include its address or other contact information.
3. Donors and prospective donors are entitled to the following, promptly upon request:
 - the WTA's most recent annual report and financial statements as approved by the Board of Directors;
 - the WTA's registration number;
 - any information contained in the public portion of the WTA's most recent Charity Information Return;
 - a list of the names of the members of the WTA Board of Directors; and
 - a copy of this *Ethical Fundraising & Financial Accountability Code*.
4. Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the WTA is a volunteer, an employee, or a hired solicitor.
5. Donors will be encouraged to seek independent advice if the WTA has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
6. Donors' requests to remain anonymous will be respected.
7. The privacy of donors will be respected. Any donor records that are maintained by the WTA will be kept confidential to the greatest extent possible. Donors have the right to see their own donor record, and to challenge its accuracy.
8. If the WTA exchanges, rents, or otherwise shares its fundraising list with other organizations, a donor's request to be excluded from the list will be honoured.
9. Donors and prospective donors will be treated with respect. Every effort will be made to honour their requests to:
 - limit the frequency of solicitations;
 - not be solicited by telephone or other technology;
 - receive printed material concerning the WTA.
10. The WTA will respond promptly to a complaint by a donor or prospective donor about any matter that is addressed in this *Ethical Fundraising & Financial Accountability Code*. A designated staff member or volunteer will attempt to satisfy the complainant's concerns in the first instance. A complainant who remains dissatisfied will be informed that he/she

may appeal in writing to the WTA Board of Directors or its designate, and will be advised in writing of the disposition of the appeal.

B. Fundraising Practices

1. Fundraising solicitations on behalf of the WTA will:
 - be truthful;
 - accurately describe the WTA's activities and the intended use of donated funds; and
 - respect the dignity and privacy of those who benefit from the WTA's activities.
2. Volunteers, employees and hired solicitors who solicit or receive funds on behalf of the WTA shall:
 - adhere to the provisions of this *Ethical Fundraising & Financial Accountability Code*;
 - act with fairness, integrity, and in accordance with all applicable laws;
 - adhere to the provisions of applicable professional codes of ethics, standards of practice, etc.
 - cease solicitation of a prospective donor who identifies the solicitation as harassment or undue pressure;
 - disclose immediately to the WTA any actual or apparent conflict of interest; and
 - not accept donations for purposes that are inconsistent with the WTA's objects or mission.
3. The WTA will not sell its donor list. If applicable, any rental, exchange or other sharing of the WTA's donor list will exclude the names of donors who have so requested (as provided in section A8, above). If a list of the WTA's donors is exchanged, rented or otherwise shared with another organization, such sharing will be for a specified period of time and a specified purpose.
4. The WTA Board of Directors will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors about matters that are addressed in this *Ethical Fundraising & Financial Accountability Code*.

C. Financial Accountability

1. The WTA's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of state and federal regulators.
2. All donations will be used to support the WTA's objects.
3. All restricted or designated donations will be used for the purposes for which they are given. If necessary due to program or organizational changes, alternative uses will be discussed where possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent and the WTA is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.
4. Annual financial reports will:
 - be factual and accurate in all material respects;
 - disclose the total amount of fundraising revenues (receipted and non-receipted);
 - disclose the total amount of fundraising expenses (including salaries and overhead costs);

- disclose the total amount of donations that are receipted for income tax purposes (excluding bequests, endowed donations that cannot be expended for at least 10 years, and gifts from other charities);
- disclose the total amount of expenditures on charitable activities (including gifts to other charities);
- identify government grants and contributions separately from other donations; and
- be prepared in accordance with generally accepted accounting principles and standards, in all material respects.

5. No more will be spent on administration and fundraising than is required to ensure effective management and resource development. In any event, the WTA will meet or exceed legal requirement for expenditures on charitable activities.

6. The cost-effectiveness of the WTA's fundraising program will be reviewed regularly by the Board of Directors.