



NAMING POLICY

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Table of Contents

1. DEFINITIONS	1
2. PURPOSE AND APPLICATION OF THE POLICY	1
3. APPROVAL PROCESS FOR NAMING AND DONOR RECOGNITION	2
4. NAMING COMMITTEE	2
5. GUIDING PRINCIPLES AND PROCEDURES FOR RECOGNITION	3
6. RECOGNITION PRINCIPLES	4
7. WITHDRAWAL OF RECOGNITION	5
8. EFFECTIVE DATE AND REVIEW OF POLICY	6
9. INQUIRIES	6

1. DEFINITIONS

In this Policy, the following words shall, unless the context otherwise requires, have the following meaning:

“Board of Trustees” means the Board of Trustees of the National Gallery of Canada;

“CRA” means the Canada Revenue Agency;

“Foundation” means the National Gallery of Canada Foundation, a non-share capital corporation continued under the *Canada Not-for-Profit Corporations Act*;

“Gallery” means the National Gallery of Canada, whose purposes, capacity and powers are set out in the *Museums Act*, S.C. 1990, c. 3.;

“ITA” means the *Income Tax Act* (Canada), R.S.C. 1985, c.1, as amended from time to time;

“Naming Committee” means the Committee responsible for reviewing and recommending naming opportunities for approval as described in section 4 of this policy;

“Policy” means the *Naming Policy* provided for herein; and

“Naming Opportunities” means opportunities for donor recognition through the naming of Gallery capital infrastructure, staff positions or programs as described in section 2.2. (a), (b), and (c).

2. PURPOSE AND APPLICATION OF THE POLICY

2.1 Purpose

The Gallery is committed to ensuring that private sector philanthropic support by individuals, corporations and organizations may be effectively recognized through naming opportunities where and when appropriate. Moreover, the Gallery is committed to ensuring that the recognition it extends to its supporters is meaningful to them, appropriate in relation to the support being provided, consistent with the Gallery's vision, mission, goals and objectives, and strategically aligned with the Gallery's brand.

This Policy articulates a process for implementing naming rights as a form of donor recognition in a consistent, accountable and transparent manner. In implementing this Policy, it is recognized that the Gallery will work closely with the Foundation.

2.2 Application

This Policy applies to naming opportunities for philanthropic donations, both corporate and individual, as listed below. All employees of the Gallery are subject to the terms of this Policy when dealing with such donations.

This Policy applies to the following:

- a) The naming of all capital infrastructure including buildings or parts of buildings (e.g., wings, galleries, library, studios, rooms, laboratories, etc.), on the Gallery's premises;
- b) The naming of all curatorial chairs, directorships, fellowships, internships, research posts, and other staff positions; and
- c) The naming of programs or special initiatives (e.g., acquisition funds, exhibition and public programs, events, specialized equipment or other initiatives).

3. APPROVAL PROCESS FOR NAMING AND DONOR RECOGNITION

- 3.1. All naming proposals as described in section 2.2. (a), (b) and (c), are to be submitted to the Naming Committee for review and consideration. The Naming Committee will also provide direct support to negotiations and dossier development as required.
- 3.2. The Naming Committee will meet at least once annually, or as required to consider and approve naming proposals. In so doing, the Naming Committee will consult with stakeholder departments and obtain expertise as appropriate.
- 3.3. The Naming Committee will recommend all dossiers in excess of \$1 Million to the Board of Trustees for final approval. The Naming Committee will have final authority for all dossiers below \$1 Million.

4. NAMING COMMITTEE

4.1 Purpose

The purpose of the Naming Committee is to review and to recommend naming opportunity dossiers to the Board of Trustees for approval. The Naming Committee will provide a senior forum for communication on sensitive donations and will provide responsive decision-making in gift negotiation.

4.2 Composition

The Naming Committee will be composed of the following members:

- a) The Chair of the Board of Trustees of the Gallery;
- b) The Director and CEO of the Gallery;
- c) The Chairman of the Board of Directors of the Foundation; and
- d) The CEO of the Foundation.

4.3 Committee Procedures

The Naming Committee will review gift dossiers for which naming recognition at the Gallery is proposed to be offered, and will recommend the dossiers of a donation threshold of 1M or more to the Board of Trustees for final approval. The Naming Committee will also:

- a) ensure that gift agreements are in a form acceptable to the Gallery;
- b) ensure due diligence in the review of gift agreements prior to the ratification stage including consultation with relevant Senior Managers or subject experts as necessary;
- c) provide confidentiality at a level acceptable to donors, particularly in the case of anonymous gifts or proposals that are declined;
- d) recommend a list of “donation thresholds” associated with the Gallery’s capital spaces and naming opportunities, for approval by the Board of Trustees; and
- e) review the list of “donation thresholds” biennially, or as required.

5. **GUIDING PRINCIPLES AND PROCEDURES FOR RECOGNITION**

5.1 Maintaining Public Respect and Accountability

Naming opportunities and proposals will be considered with due regard for the National Gallery of Canada's *Code of Conduct*. Notwithstanding any other provision of this Policy, no naming will be approved that will call into question the public interest, respect and/or reputation of the Gallery. If, however, after naming has been approved, the conduct of the donor calls into question the interest, respect and/or reputation of the Gallery, the naming arrangement may be terminated in accordance with section 7.

5.2 Corporate Philanthropy and Sponsorship

The inherent and legal differentiation between a donation and a sponsorship must be noted and respected when dealing with naming and recognition. Corporations and corporate foundations may be offered naming opportunities as recognition for philanthropic contributions. Corporate logos are not permitted and will not be incorporated into signage or plaques associated with donor recognition for naming purposes.

5.3 Confidentiality

To the extent that existing legislation and policy permits, the wishes of the donor regarding confidentiality will be respected. The names of donors who have requested anonymity shall not be included in public displays, external or wide-spread communications, publications or the Gallery's website.

5.4 Recognition and Signage

All signage related to donor recognition and naming must adhere to the Gallery's established design practices.

5.5 Endorsements

Donations from individuals or companies that manufacture commercial products or provide commercial services are eligible for naming opportunities. However, attention must be paid to ensure that the proposed name for the Gallery asset (i.e., the physical space, staff position, Gallery program, etc.) does not endorse a commercial enterprise itself and/or its products. Additionally, no naming will be approved that implies endorsement by the Gallery of a partisan political, religious or ideological position.

5.6 Documentation

The Naming Committee will ensure that all approved donations to the Foundation involving Gallery naming opportunities are appropriately documented in writing; the document is to be co-signed by the CEO of the Gallery and the CEO of the Foundation.

6. **RECOGNITION PRINCIPLES**

6.1 Recognition Principles

The Gallery reserves the right to adjust applicable donation recognition thresholds and criteria associated with all areas pertaining to the definition and application of recognition levels. Donation recognition thresholds and associated criteria require the approval of the Board of Trustees. The following principles shall apply to such recognition thresholds:

a) New Financial Contributions

Naming Recognitions will be aligned with the donation threshold list, as revised from time to time and approved by the Board of Trustees.

b) Honorary Naming Recognition

The Gallery will have the discretion to recognize individuals for non-financial contributions:

- (i) in NGC-designated spaces or locations only;
- (ii) at the discretion of the Board of Trustees; and
- (iii) for contributions of exceptional, national significance.

Names of incumbent Members of Parliament and the Senate, current members of the Gallery's senior management team, or current members of the Board of Trustees shall not be used.

c) Donations of Art

Recognition for donations of art, on a discretionary basis, may include naming opportunities at a "donation threshold" of twenty-five (25) percent of the fair market value of the art donated.

The Director of the Gallery, together with the Chief Curator, may recommend an alternate proportion of fair market value, either higher or lower, for consideration by the Board, in special circumstances.

d) Bequests

Naming opportunities shall not be available for recognition of bequests prior to activation of the bequest and the associated transfer of assets.

6.2 Length of Term

The length of term applies to the maximum duration for which the naming would be in effect and is subject to the application of section 5. 1. The length of the term shall be as follows:

- a) up to twenty-five (25) years for individuals and families, with a first right to rename at the end of the term with a new accepted gift; and
- b) up to twenty-five (25) years for corporate contributions, with a first right to rename at the end of the term with a new accepted gift.

6.3 Changes to Space and Recognition

Should a named physical space be demolished, significantly altered, or modified such that usage of the space changes, the Gallery may seek new financial support as a result of the said changes. In such cases, efforts will be made to contact the originating donors whose recognition might be affected through these changes and offer a first right of refusal to retain the naming, potentially with recognition of a renewed contribution at a newly specified level and through a new gift agreement. Alternatively, the Gallery will be permitted to seek new financial support and offer a new naming opportunity for the space while offering continued recognition of the original donor until the end of the original twenty-five year agreement, in an alternate location, at a similar level to the original commitment.

6.4 Recognition Level Expenses

Donor recognition costs encompass those expenses associated with all events, signage, and 'thank you gifts' directly related to the acknowledgement of and appreciation for the contribution received by either the Gallery or the Foundation. Costs associated with donor recognition will give due consideration to the Gallery's business objectives and will respect the *Income Tax Act*. Maximum costs are outlined below:

VALUE OF GIFT	MAXIMUM ALLOCATION FOR RECOGNITION
\$10,000 - \$250,000	3%
\$500,000 - \$1,000,000	2.5%
\$1,000,000 +	No greater than 2% of the value of the gift

7. WITHDRAWAL OF RECOGNITION

The Gallery reserves the right in its sole discretion to terminate a naming commitment if the donor causes any embarrassment, defaults on the pledge schedule, or if the Gallery deems withdrawal of recognition to be in the best interest of the Gallery, even after an agreement has been signed. The termination of a naming commitment must be approved by the Board of Trustees.

8. EFFECTIVE DATE AND REVIEW OF POLICY

8.1 Effective Date

This Policy is effective upon approval by the NGC Board of Trustees.

8.2 Review of the Policy

The Board of Trustees shall review this Policy every five years to determine whether or not it continues to comply with all applicable laws and developed strategies of the organization. The Gallery will consult reasonably with the Foundation before changing or amending this Policy.

9. INQUIRIES

Questions concerning this Policy or its interpretation should be addressed to the Office of the Director and CEO of the Gallery