



GIFT ACCEPTANCE POLICY

The relevance and appropriateness of this policy shall be reviewed every three years by the Board.

I. BACKGROUND

Ecojustice Canada Society (“Ecojustice”) solicits and receives gifts from a variety of different sources. In addition, the growing complexity of charitable giving and applicable legislation requires that Ecojustice work within strict guidelines with respect to the receipt of gifts to ensure that all legal requirements are met and risk to Ecojustice and the donor is minimized.

II. FUNDRAISING PRACTICES

All fundraising practices conducted by or on behalf of Ecojustice shall:

- be truthful;
- accurately describe Ecojustice’s activities;
- disclose Ecojustice’s name;
- disclose the purpose for which funds are requested;
- disclose Ecojustice’s practice with respect to issuing charitable tax receipts; and
- disclose upon request whether the individual or entity seeking donations is a volunteer, employee or contracted third party.

Ecojustice does not directly or indirectly pay finder’s fees, commissions or percentage compensation based on contributions.

III. GIFTS ECOJUSTICE CAN ACCEPT

Ecojustice encourages donors to make outright gifts and is prepared to receive deferred gifts. Outright gifts are those where title transfers at the time of the gift, while the title of deferred gifts does not pass until a specified date or until a certain condition has occurred, such as death of the donor. Ecojustice may also accept gifts-in-kind subject to certain conditions.

This policy document contains guidelines (Section IV) on the acceptance of the following types of gifts either through inter vivos (gifts made during one’s lifetime) or testamentary gifts (gifts made upon death):



A. Inter vivos gifts

1. real estate
2. publicly traded securities
3. shares in publicly-owned companies that are not publicly traded
4. shares in privately-owned companies and other businesses
5. interest-bearing loans
6. interest-free loans
7. debentures
8. strip bonds
9. gifts of art
10. other gifts-in-kind

B. Testamentary Gifts

1. bequests
2. gift annuities
3. charitable remainder trusts
4. gifts of residual interest
5. life insurance policies and their proceeds
6. RRSP and RRIF proceeds

C. Additional policy documents are maintained containing Ecojustice's guidelines on the acceptance of Corporate Gifts and Third Party Fundraising.



IV. POLICIES

The Ecojustice Board has approved the following policies.

- i) This policy has been established to inform, serve, guide or otherwise assist donors who wish to support Ecojustice's activities. It shall never be used under any circumstances to pressure or unduly persuade donors.
- ii) Ecojustice will encourage every donor to discuss a proposed gift with his or her independent legal and/or tax advisors.
- ii) If a donor does not have independent counsel and asks for a referral, Ecojustice will provide the donor with a letter that lists at least two possible advisors. Ecojustice cannot have any influence on the donor's choice of advisor.
- iii) The Director of Philanthropy has been authorized by the Ecojustice Board to negotiate and execute gift agreements with prospective donors, following the guidelines approved by the Board.
- iv) The Director of Philanthropy and the Executive Director will consult with the Finance Committee and the chair of the Board before accepting gifts that fall into the following categories: gifts of real estate, shares in publicly-owned companies that are not publicly-traded, shares in privately-owned companies (that are not publicly-traded); partnership interests, interest-bearing and interest-free loans, gifts of residual interest in real property and other property interests not readily negotiable or valued, gifts of debentures.

Before accepting the gift, Ecojustice may have its legal counsel review the legal issues related to the proposed gift, and Ecojustice will collect relevant information about the proposed gift, including a copy of any appraisal secured by the donor. Ecojustice reserves the right to secure and rely on its own appraisal.

- v) Charitable remainder trusts and gifts of residual interest in property other than real property may, on a case-by-case basis at the discretion of the Director of Philanthropy, be brought to the Board for acceptance and may be reviewed by legal counsel.

- vi) Outright gifts of cash, publicly traded securities, life insurance, and gift annuities, do not need to be brought to the Board for acceptance or to be reviewed by Ecojustice's legal counsel.

Any gift with potentially unacceptable restrictions may be referred to the Ecojustice Board and/or to Ecojustice's legal counsel.

- vii) Donors are responsible for all costs related to the valuation of property and the cost of their own legal or financial counsel.
- viii) All gifts will be received in strict compliance with the provisions of the Income Tax Act and with the regulations and rules as issued from time to time by the Canada Revenue Agency (CRA).
- ix) Although Ecojustice prefers to receive gifts that are unrestricted as to their use in order to meet organizational priorities, donors may put general directions on the use of their gift, so long as the donor's directions are acceptable to Ecojustice.

Ecojustice has established the following guidelines to ensure that gifts Ecojustice accepts are cost-effective and meet the requirements of registered charities in accordance with the Income Tax Act.

V. GUIDELINES FOR SPECIFIC TYPES OF GIVING

Ecojustice may accept gifts made during a person's lifetime (inter vivos gifts) or gifts made upon a person's death (testamentary gifts or bequests). Gift pledges may be made and payments may be made through authorized bank withdrawals or in the case of employees of Ecojustice by authorized payroll deduction.

A. INTER VIVOS GIFTS

1) Gifts of Real Estate

Description

Donors may make a gift of real estate in various ways: outright, residual interest in the property, or to fund a charitable remainder trust. The following guidelines pertain to gifts of



real estate in general. Where real estate is transferred to a charitable remainder trust, additional requirements of the trust must be met.

Guidelines

- i) The donor will secure a written appraisal from a qualified, independent appraiser, at the donor's expense. Unless Ecojustice has reason to believe the appraisal does not reflect the property's true and current value, it will issue a gift receipt for the appraised value (or calculated present value of the residual interest computed on the appraised value in the case of residual interest gifts). However, Ecojustice has the right to secure its own appraisal and issue a gift receipt based on that appraisal.
- ii) Ecojustice will determine if the donor has clear title to the property.
- iii) Ecojustice will review other factors, including zoning restrictions, marketability, ecological sensitivity, current use and cash flow, to determine whether it would be in Ecojustice's best interest to accept the gift.
- iv) Ecojustice will review the environmental status of the property and may require an environmental assessment, which could include an environmental audit. Ecojustice will accept the property only if (a) it contains no toxic substances or (b) toxic substances are removed or other remedies are taken prior to the title transfer, to ensure that Ecojustice does not assume any liability when it accepts the gift.
- v) A deed of gift that specifies the terms of the gift will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the trust document is in the proper form and that the gift itself is appropriate for the donor's situation.
- vi) In general, the donor will be responsible for all costs associated with assessing, evaluation and transferring the property to Ecojustice.

2) Publicly Traded Securities

Description

Publicly traded securities are shares, debt obligations or rights listed on one of the major prescribed stock exchanges (i.e., TSX, NYSE, NASDAQ). They also include mutual fund shares or units and units in a segregated fund trust. Additionally, these provisions apply to employee stock options and flow-through shares.

Acceptance will depend on a review of the security's liquidity. The securities will be receipted at the average of the high and low market values on the day received. The donor is responsible for instructing their broker or investment advisor to initiate the transfer to Ecojustice's agent. The date of receipt for securities transferred electronically is the date that they are received in Ecojustice's account. The date of receipt for securities in certificate form is the date that the share certificate and transferring power of attorney are hand-delivered by the donor to Ecojustice office or, if mailed, the date that these documents are post-marked.

3) Gifts of Shares in Publicly –Owned Companies that are NOT Publicly-Traded

Description

Donors may make gifts of publicly-owned shares that are not publicly-traded. Ecojustice may accept these gifts so long as it assumes no known or contingent liability in receiving them and as long as it is anticipated that there will be a market for the shares at some time in the future.

Guidelines

- i) A gift of shares in a publicly-owned company where the shares are not publicly-traded should be for at least \$10,000. Satisfactory evidence of the value of the shares must be provided at the donor's expense before a receipt is issued.
- ii) A deed of gift that specifies the terms of the gift and responsibilities for expenses will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the deed of gift is in the proper form and that the gift itself is appropriate for the donor's situation.

4) Gifts of Shares in Privately-Owned Companies and Other Business Interests

Description



Donors may make gifts of privately-owned shares and partnership interests. Ecojustice may accept these gifts so long as it assumes no known or contingent liability in receiving them and as long as there is a plan to have the shares purchased or redeemed at an identified point in the future.

Guidelines

- i) A gift of shares in a privately held company should be for at least \$100,000. Satisfactory evidence of the value of the shares must be provided at the donor's expense before a receipt is issued.
- ii) Ecojustice will consider gifts of partnership interests so long as they do not subject Ecojustice to cash calls or other liability and will not have adverse tax consequences to Ecojustice.
- iii) A deed of gift that specifies the terms of the gift and responsibilities for expenses will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the deed of gift is in the proper form and that the gift itself is appropriate for the donor's situation.

5) Interest-Bearing Loans

Description

Interest-bearing loans may be made to Ecojustice by supporters who would like to make a significant contribution, but do not wish to make an irrevocable gift. The loan is not a donation, and no tax receipt is issued. The lender benefits by supporting Ecojustice and retaining ownership of the loaned asset. Ecojustice benefits from the use of the capital for the duration of the loan. Interest earned on the loan is generally taxable in the hands of the lender (unless the lender is a non-taxable entity). The lender may choose to forgive all or part of the interest on the loan and will be issued a tax receipt for the forgiven interest.

Guidelines

- i) An interest-bearing loan should be for at least \$100,000.
- ii) Where there is no fixed term, the lender may call the loan on 60 days' notice.

6) Interest-Free Loans

Description

Interest-free loans may be made to Ecojustice by supporters who would like to make a significant contribution, but do not wish to make an irrevocable gift. The loan is not a donation, and no tax receipt is issued. The lender benefits by supporting Ecojustice, lowering his/her taxable income because he/she is not receiving the income, and retaining ownership of the loaned asset. Ecojustice benefits from the use of the annual income for the duration of the loan.

Guidelines

- i) An interest-free loan should be for at least \$100,000.
- ii) Ecojustice will hold the principal of the loan in a restricted fund and use income for current needs. The restricted fund will not be subject to Ecojustice's preservation of capital policy.
- iii) Where there is no fixed term, the lender may call the loan on 30 days' notice.
- iv) Interest-free loans will not exceed more than 20 percent of assets under Ecojustice's administration. Ecojustice will ensure that it always has enough liquid assets to fund all liabilities related to interest-free loans.

7) Gifts of Debentures

Description

Donors who are principal stockholders of private corporations may donate debentures or corporate bonds. Debentures are issued by the corporation and documented by an indenture.

Guidelines

- i) A gift of a debenture should be for at least \$100,000.

- ii) Ecojustice will consider gifts of debentures only if they are issued by corporations that are solvent and have enough capital reserves or assets to honour the debt.
- iii) Ecojustice will issue a gift receipt for the debenture's fair market value on the day Ecojustice accepts it.
- iv) A deed of gift that specifies the terms of the gift and responsibilities for expenses will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the deed of gift is in the proper form and that the gift itself is appropriate for the donor's situation.
- v) Exceptions to the above Gifts of Debentures Guidelines may be made by Ecojustice in the case of proposed gifts of debentures from an estate, so long as Ecojustice assumes no known or contingent liability in receiving them and as long as it is anticipated that there will be a market for the debentures at some time in the future.

8) Strip Bonds

Description

Strip or zero-coupon bonds are quality debt instruments that have a guaranteed future value. Strip bonds are issued by government and blue-chip corporations and sold by investment dealers.

Donors may use strip bonds to make an irrevocable gift to Ecojustice with a future value that greatly exceeds the original amount committed. Strip bonds are often presented to donors as a leveraged gifting instrument that is an alternative to life insurance.

Guidelines

- i) A deed of gift that specifies the terms of the gift will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the trust document is in the proper form and that the gift itself is appropriate for the donor's situation.
- ii) The deed of gift must ensure that Ecojustice retains the right to sell the bond before the maturity date.

- iii) Ecojustice will issue a gift receipt for the fair market value of the bond at the time of the gift. Donors will be recognised at the receipted or present value of the gift, not the face or maturity value.

9) Gifts of Art

Description

Art may be any two or three dimensional creation which is requested by or offered to Ecojustice for use to enhance it.

Guidelines

- ii) If the donor is an artist, and is donating one of his or her works from inventory, a tax receipt can be issued for the value of the art. The value of the art can be the FMV or it can be a value designated by the artist/donor as long as it is not less than the gift's cost amount (which the donor can elect to be zero) and not more than the art's FMV. If the FMV is less than the cost at the time the gift is donated, the FMV must be used. The artist/donor must include this amount in his/her income for the year in which the gift was made. (Determination of FMV is described below in Guidelines iii, iv, v and vi.)
- iii) If a donor of art is not the artist who created the art but does hold it as inventory, a receipt can be issued for the FMV and the amount must be included in the donor's income for the year in which the gift was made.
- iv) If the donor of art owns the art and holds it as capital or for personal use, a receipt will be issued for the FMV, except for the following circumstances:
- if the art was acquired within the past 3 years; or
 - if the art was acquired at any time in the past with an intention to gift it; or
 - if the art was acquired as part of a gifting arrangement (as defined in section 237.1 of the Income Tax Act).
- v) In such circumstances, a receipt can be issued for the LOWER of:
- the art's lowest actual cost to the donor (or to a party related to the donor) and
 - the art's FMV minus the amount of benefit, if any, that the donor receives from making the gift.
- vi) The above rule with respect to art donated by a person who holds it as capital or for personal use does not apply to gifts of art made as a consequence of the donor's death,

except where the donor acquired the property as part of a gifting arrangement, as defined in section 237.1 of the Income Tax Act.

vii) In general, Ecojustice shall not accept gifts of art in bulk.

viii) Ecojustice will be responsible for the maintenance and security of the artwork.

10) Other Gifts in Kind

Description

A gift in kind refers to property other than cash such as capital property (including depreciable property) and personal-use property (including listed personal property¹). It does not include a gift of services.

Guidelines

- i) Subject to the guidelines above regarding specific gifts in kind, Ecojustice may accept other donations in kind. Donated goods shall provide some benefit to or be of specific use to Ecojustice. If a gift in kind is not deemed useful by Ecojustice, but can be sold quickly by Ecojustice with the realized proceeds directed to Ecojustice's uses, the gift in kind may be accepted. When determining the suitability of a gift in kind, consideration may be given to the following additional factors:
 - Perceived enhancement of Ecojustice's environment;
 - Future operating costs, including maintenance and repairs;
 - Availability and/or costs associated with storage and transportation.
- ii) Property of little or nominal value does not qualify as a gift in kind under the policies of CRA. Examples of such items may include household furniture, used computers, books or journals or hobby crafts.
- iii) Once Ecojustice has agreed to accept a gift in kind, the fair market value (FMV) of the gift must be determined as of the date of the donation. The FMV refers to the highest price (in dollars) that the property would bring in an open and unrestricted market transaction between a willing buyer and seller. Both buyer and seller must be knowledgeable, and

¹ **Personal use property** refers to personal property which generally increases in value and includes such items as coins, stamps, a rare folio, manuscript or book, jewellery, a print, etching, drawing, painting or sculpture.

informed, acting independently of one another. FMV does not include any amounts paid or payable to other parties, such as commissions to sales agents or sales taxes like GST or provincial sales taxes.

- iv) When the value of the gift is less than \$1,000, a knowledgeable and qualified independent individual or staff member of Ecojustice may provide a written appraisal.
- v) When the value of the gift exceeds \$1,000, the donor is required to obtain an independent written appraisal, provided by a qualified appraiser not associated with either the donor or Ecojustice, at the donor's expense.
- vi) In the event that it is difficult to find an independent appraiser, or if that would involve unwarranted expense, valuation of a gift exceeding \$1,000 may be made by a staff member – provided that the staff member is knowledgeable in the field and is qualified to appraise the gift at its fair market value.
- vii) Gift certificates for property (not services) may be accepted if they meet the criteria described above. If the donor is the business for which the gift certificate is being issued, a tax receipt cannot be provided.
- viii) While a tax receipt cannot be issued for services received, a cheque exchange may be approved by Ecojustice's Executive Director. This occurs when Ecojustice pays an individual for services rendered and later accepts the voluntary return of all, or part of, the payment as a donation. In this situation, Ecojustice can issue an official receipt for the amount donated, but the donor has to declare the amount paid by Ecojustice for the services as income when filing an income tax return.
- ix) A receipt for a gift in kind will be issued by Ecojustice outlining:
 - the date the gift was received
 - a brief description of the property including, in the case of securities, the name of the security, the number of shares, and the per share value
 - the name and address of the appraiser of the property
 - the fair market value of the property on the donation date
 - the name and address of the donor.

- x) Gifts of significant value will be recorded as assets on Ecojustice's books. Appraisals as at the date of donation shall be kept on file.

B. TESTAMENTARY GIFTS

Acceptance criteria for testamentary gifts shall typically be the same as for inter vivos gifts. The following describes general procedures for accepting testamentary gifts.

1) Bequests

Description

Bequests are gifts made by will.

Guidelines

- i) Sample bequest language for restricted and unrestricted gifts, including endowments, will be given to donors and their lawyers to ensure that the bequest is properly worded. Donors will be encouraged to consult with the Director of Philanthropy or his/her designate to ensure their bequest intentions can be honoured. Donors will also be invited to provide information about their bequest provision and, if they are willing, to send a copy of the section of their will that names Ecojustice as a beneficiary.
- ii) The Director of Philanthropy or his/her designate will represent Ecojustice in all dealings with estate lawyers and executors during the probate of an estate containing a bequest to Ecojustice and during the post-death administration of trusts containing provisions benefiting Ecojustice.
- iii) If the Director of Philanthropy becomes aware that an estate is contested or a claim is made against the estate, the Director of Philanthropy will provide the particulars of the estate, the claim and the decision(s) required from Ecojustice, if any, to the Executive Director. When a claim is made against an estate, staff will consult with Ecojustice's legal counsel if necessary.

2) Gift Annuities

Description

A gift annuity is an arrangement where a donor makes a contribution to Ecojustice and receives a guaranteed income for life or for a specified period of time. Ecojustice may accept Gift Plus



Annuities whereby the donor buys a commercial prescribed annuity that will pay an amount specified by the donor and uses the excess funds to make a contribution to Ecojustice.

The donor determines the amount that he or she would like to contribute to the annuity plan. Then, the donor buys a commercial annuity that will pay the amount specified by him or her and uses the excess funds to make a contribution to Ecojustice.

Although the donation and the purchase of the commercial annuity are separate transactions, considering them at the same time allows the donor to make an informed decision regarding the size of the donation they are able to make while still obtaining the income level they wish to have.

Guidelines

- i) The total amount contributed under a gift plus annuity arrangement shall be at least \$13,000.
- ii) The donor may choose a commercial insurance company or broker to provide rate quotations for the commercial annuity, or in consultation with the donor, the Director of Philanthropy may obtain and provide to the donor rate quotations from qualified insurance companies or brokers.

3) Charitable Remainder Trusts

Description

A charitable remainder trust is a form of a residual interest gift. The donor transfers property to a trustee who holds and manages it. If the property is income producing, the net income will be paid to the donor and/or his or her named beneficiary. When the trust terminates (either when the beneficiaries die or after a term of years), the remaining portion of the trust is distributed to Ecojustice. If the trust is irrevocable and the beneficiary has no power to encroach on capital, the donor is entitled to a gift receipt at the time of the establishment of the trust for the calculated present value of the residual interest permitted by law.

Guidelines

- i) A charitable remainder trust may be funded with cash, securities or real estate. Any real estate to be contributed will be subject to a thorough review, as described in the guidelines for gifts of real estate (see A.1 above).

- ii) The trust should be established with at least \$50,000, and the donor should be at least 65 years of age. Satisfactory evidence of the value of Ecojustice's interest in the trust must be provided to Ecojustice at the donor's expense before a receipt is issued. In some cases, Ecojustice may wish to acquire its own appraisal.
- iii) A trust document will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the trust document is in the proper form and that the gift itself is appropriate for the donor's situation.
- iv) Ecojustice will generally not serve as trustee for a charitable remainder trust. It may, however refer the donor to at least two trust institutions or external trustees who may provide this service.

4) Gifts of Residual Interest

Description

A gift of residual interest refers to an arrangement where property is deeded to Ecojustice, but the donor retains use of it for life or for a term of years. For example, the donor might give Ecojustice a residual interest in a principal residence and continue living there, or a residual interest in family jewels and retain possession of them. Any real estate to be contributed will be subject to a thorough review, as described in the guidelines for gifts of real estate (see A.1 above). The donor is entitled to a gift receipt from Ecojustice at the time of establishing the residual gift for the calculated present value of the residual interest permitted by law.

Guidelines

- i) The donor will continue to be responsible for real estate taxes, insurance, utilities and maintenance after transferring title to the property unless Ecojustice, upon prior approval of the Board, agrees to assume responsibility for all or part of them. A deed of gift will specify the terms of the gift and responsibilities for expenses.
- ii) A gift of residual interest should be at least \$50,000, and if Ecojustice receives its interest upon the death of the donor, the donor should be at least 65 years of age. Satisfactory evidence of the value of Ecojustice's interest in the property must be provided to Ecojustice by the donor, at the donor's expense, before a receipt is issued. In some cases, Ecojustice may wish to acquire its own appraisal.



- iii) A trust document will be prepared at the donor's expense and may be reviewed by Ecojustice's legal counsel before the gift is accepted. Ecojustice will not execute the agreement until the donor and his or her legal advisor have determined that the trust document is in the proper form and that the gift itself is appropriate for the donor's situation.
- iv) To ensure its interest is properly safeguarded, Ecojustice has the right to inspect the property from time to time.

5) Gifts of Life Insurance

Description

Donors may donate a life insurance policy to Ecojustice in one of the following ways:

- i) irrevocably assign a paid-up policy to Ecojustice, naming Ecojustice as owner and beneficiary
- ii) irrevocably assign a life insurance policy on which premiums remain to be paid, naming Ecojustice as owner and beneficiary
- iii) name Ecojustice as a primary or successor beneficiary of the proceeds of a new or existing policy, or
- iv) name his or her estate as beneficiary of the proceeds of a new or existing policy and use the proceeds to fund a charitable bequest.

When ownership is irrevocably assigned to Ecojustice (options i and ii), the donor is entitled to a gift receipt for the FMV of the policy at the time of assignment and for any premiums subsequently paid. When ownership is not irrevocably assigned to Ecojustice (options iii and iv), the donor's estate is entitled to a gift receipt for the value of the proceeds received by Ecojustice.

Guidelines

- i) Ecojustice will consider any of the gifts of life insurance listed above.
- ii) If the donor is buying a new insurance policy, Ecojustice will encourage the donor to pay it up fully in ten or fewer years. Ecojustice prefers policies with equity and a significant cash surrender value.

- iii) If a donor stops paying premiums before the policy is paid up, Ecojustice will either discontinue the policy or pay the remainder of the premium payments to ensure it receives the death benefit. This decision will be made by the Executive Director in consultation with the Chief Financial Officer and the Director of Philanthropy.

6) Proceeds from RRSP and RRIF

Description

Donors may donate the proceeds from an RRSP or RRIF to Ecojustice in one of the following ways:

- i) name Ecojustice as a primary or successor beneficiary of the proceeds of a new or existing plan, or
- ii) name his or her estate as beneficiary of the proceeds of a new or existing plan and use the proceeds to fund a charitable bequest.

When the donor dies and the proceeds of the RRSP or RRIF are received by Ecojustice, Ecojustice will issue an official receipt for income tax purposes for the amount of the proceeds to the executor of the estate of the owner of the policy to be used by the estate. The proceeds of the RRSP or RRIF do not form part of the donor's estate.

Guidelines:

Ecojustice will consider any of the gifts of the proceeds of plans listed above. Ecojustice shall provide the donor with the correct legal name of Ecojustice for the beneficiary designation.

C. OTHER GIFT CONSIDERATIONS

Ecojustice will not accept a donation, contribution or sponsorship:

- i) Where the donor is an opposing party to a legal claim which Ecojustice is investigating or where Ecojustice is retained, or reasonably likely to investigate or be retained;
- ii) Where the donor is engaged in activities that conflict with Ecojustice's mission to use the law to protect and restore the environment; or,

Where the donation is given on the condition that the donor will influence Ecojustice's strategic choices.