



## Charitable Gift and Donation Policy and Procedure

**POLICY** As a nonprofit, tax exempt entity, ALL GOD’S CHILDREN INTERNATIONAL (“AGCI”) accepts charitable gifts and donations from persons who wish to support AGCI’s mission and programs. Charitable gifts and donations may be outright or deferred, and may be directed towards different AGCI programs. Regardless of the nature, form, and amount of any such donation, AGCI recognizes a fiduciary responsibility to donors, clients and children served, and wishes to avoid any appearance of conflict of interest or preferential treatment to donors. The following procedures are intended to achieve those objectives.

### PROCEDURE

- 1) Who is responsible All policies and guidelines for charitable gifts and donations must be established or approved by the AGCI Board of Directors. The AGCI Executive Director in coordination with the Development Director and Finance Director is responsible for managing all donor solicitation programs and activities.
- 2) Communications with donors AGCI may inform, guide, or assist donors or potential donors who wish to support AGCI’s mission and programs. Under no circumstances may AGCI pressure or unduly persuade any person or entity to make a charitable gift or donation to AGCI. AGCI employees or representatives who communicate with donors or potential donors should in all cases encourage such donors to consult with independent legal and/or tax advisors prior to making any gift, to ensure that the donor obtains full and accurate information regarding all aspects of the proposed gift. Under no circumstances should any agent or employee of AGCI provide tax or legal advice to a donor or potential donor.
- 3) Humanitarian contributions as a component of required fees Notwithstanding any other provision of this procedure, AGCI may set adoption fees that require, as a component of such fees, a fixed contribution towards the child welfare services or child protection programs of AGCI or of another agency or entity in the U.S. or in the child’s country of origin. However, any such required contribution must be clearly designated and explained to clients who are required to pay such fees, in accordance with Standard 96.40.
- 4) Declined and prohibited donations AGCI reserves the right to refuse acceptance of any gift or donation and to consult with counsel regarding the suitability of any gift.
  - i) No gift will be accepted that would:
    - a) result in AGCI violating its bylaws,
    - b) result in losing its status as an IRS 501(c)(3) not-for-profit organization,
    - c) be too difficult or too expensive to administer in relation to the value,
    - d) be for purposes outside AGCI’s mission.

- ii) No donation will be accepted that is earmarked for or otherwise intended to benefit or restricted to any particular person, client, or prospective adoptive parent.
  - iii) AGCI will not solicit donations of cash, securities, annuities, or specific property from an adopting parent working with AGCI from
    - a) the time a contract is received until six months after an adoption is finalized, and/or
    - b) AGCI's services to the adopting parent have terminated.
- 5) Adopting Parent Advocacy Roles Adopting parents may be informed of and choose to participate in advocacy activities that support AGCI including:
- i) Contribute in-kind goods and services for AGCI's homes and partners while traveling to their child's country of origin as a requirement of the adoption process,
  - ii) Grassroots awareness and fundraising activities including house parties, runs, walks, auctions, dinners, web-campaigns, etc. as volunteers and/or contributors,
  - iii) AGCI short-term mission trips, including paying fees that support trip-related orphan care projects,
  - iv) Fulfill an outstanding pledge, including sponsorship, made prior to the time a contract is received. An adopting parent may fulfill the pledge term and renew the pledge at the same level under the conditions outlined in sections 6 and 7 of this procedure.
- 6) Unsolicited donations from an adopting parent In the event an unsolicited donation is received from an adopting parent after an adoption is contracted, AGCI may accept the gift under the following conditions:
- i) Any offer of a donation will be referred to a member of the development staff for follow up with the adopting parent.
  - ii) The donation will be made through AGCI's standard development process and coordinated by a member of the development staff.
  - iii) Donation information will be held confidential by the development staff, senior management and board. Information will not be shared with adoption, inquiry and social services staffs. Documentation of gifts will be kept confidential and separate from AGCI's adoption database and files.
  - iv) The adopting parent will sign a document stating the donation was not solicited and that they have not benefitted from and do not expect to benefit as a result of making the gift.
  - v) Contributions made in conflict with these terms will be declined.
- 7) Pledges and sponsorships AGCI may accept pledges, which are commitments to give a specific dollar amount according to a fixed time schedule, including sponsorship pledges.
- i) Sponsorship pledges are usually for amounts of \$1,200 or less and for a period of one year. Sponsorship pledges may be paid monthly, quarterly, or annually. Sponsorship pledges may renew from year to year.
  - ii) All other pledges must have written documentation that contains the amount of the pledge clearly specified and a clearly defined payment schedule. Before a pledge is accepted the donor must be considered to be financially capable of making the gift.
  - iii) Acknowledgements and any naming opportunity associated with a pledge or sponsorship shall be removed if for any reason the pledge is not completed within the agreed upon payment schedule.

- iv) In the event of death, pledge balances will be written off when AGCI is notified, unless there are provisions in the donor's estate plans or the donor's family indicates intent to complete the pledge.
  - v) All requests to deactivate a pledge must be presented to and approved by the Development Director.
- 8) Gifts of securities, annuities or specific property AGCI may accept gifts of securities, charitable gift annuities (immediate or deferred), real estate, or tangible personal property only upon the prior review and approval of the AGCI Executive Director.
- 9) Endowment fund AGCI may establish an endowment fund to benefit the general purposes of the agency. The Board of Directors will determine what percentage of the income from the endowment fund may be used for current AGCI program activities.