# Gift Acceptance Policy

## Background

The Colorado Children's Campaign (The Campaign) takes very seriously the responsibility entrusted to us on behalf of our community to responsibly and ethically solicit and steward the resources generously donated by our donors, whether they be individual, institutional, or corporate. Donors contribute to the organization with the confident expectation that their gifts will be managed in a transparent, ethical, fiscally responsible, and timely manner, and in concert with the donor's intent. Gifts from our donor community are essential to The Campaign's ability to deliver our mission in pursuit of a Colorado where all children thrive. As such, The Campaign's Board of Directors (the Board) acknowledges the importance of accurately and effectively managing donor gifts in compliance with applicable laws and regulations, and in alignment with fundraising industry best practices and ethical guidelines.

## Purpose

The Board encourages the solicitation and acceptance of gifts for purposes that further The Campaign's mission. Accordingly, The Board has provided the following guidelines related to the solicitation, acceptance, acknowledgement, and stewardship of gifts to:

- ensure that gifts are accepted in a manner that is consistent with the organization's mission, values, and ethical standards.
- provide internal consistency for the organization when reviewing a potential gift or discussing gifts with donors.
- ensure sound acknowledgement, management, and stewardship of all gifts to The Campaign.
- prevent the acceptance of gifts that would result in The Campaign violating its corporate charter, would result in The Campaign losing its status as a 501(c)(3) not-for-profit organization, are arduously burdensome in cost or administration in relation to their value, would result in any unacceptable consequences for The Campaign, are in conflict with The Campaign's values, or are for purposes outside of The Campaign's mission.
- ensure that the reporting of gifts received is executed in a manner consistent with regulations made by the Internal Revenue Service.

## Scope

This policy applies to all gifts solicited and/or received by The Campaign and persons designated to solicit, negotiate, accept, and/or steward gifts on behalf of the organization.

## Authority

- The Board retains the authority to change or rescind this policy.
- The Board is responsible for regularly reviewing this policy and ensuring its implementation. Any exceptions to this policy will be reviewed by the Board on a case-by-case basis for approval.
- The Board delegates to the President and CEO the authority to administer this policy.
- The President and CEO, Board of Directors, and their designees are authorized to solicit, negotiate, accept, acknowledge and/or steward gifts on behalf of the organization.

## Entity Description

The Colorado Children's Campaign is a registered 501(c)(3) not-for-profit organization. EIN 74-2374672. Mailing address 1700 Broadway #840, Denver, CO 80290.

## Acceptable Gifts

Generally, The Campaign may accept the following unrestricted, outright gifts from donors:

- gifts of cash and cash equivalents (ex. gifts made by credit card, check, Electronic Funds Transfers).
- cash distributions from bequests and beneficiary designations (ex. retirement and life insurance accounts) without restrictions.
- cash distributions from charitable remainder or charitable lead trusts provided that The Campaign does not serve as a Trustee for any trust where they are a beneficiary.
- gifts of readily marketable, publicly traded securities and mutual funds.
- in-kind donations of goods and/or services that are immediately applicable to the delivery of The Campaign's mission.

Additional gifts may be considered at the discretion of the President and CEO. These gifts include, but are not limited to, gifts of non-cash assets, and multi-year pledged, deferred, split-interest and/or donor restricted gifts.

Due to the costs associated with accepting certain gifts, including and especially non-cash gifts other than marketable securities, The Campaign reserves the right to set minimum valuations for accepting such gifts and/or impose an administrative acceptance fee of one percent (1.0%) of the gift's appraised or estimated total value.

The Campaign will not accept gifts that require illegal discrimination based on gender, race, national origin, sexual orientation, gender expression, disability or other impermissible quality.

## IRS Compliance

The Campaign will comply with all IRS guidelines in the administration of donor gifts, including gift valuation and the issuance of timely gift acknowledgements.

## Gift Acknowledgement

The Campaign provides donors with written acknowledgment for all charitable gifts including the following information:

- legal name of the organization.
- amount of cash gift <u>OR</u> description (but not value) of non-cash gift.
- statement that no goods or services were provided by the organization, if that is the case <u>OR</u> description and good faith estimate of the value of goods or services, if any, that organization provided in return for the contribution.

Additionally, The Campaign provides donors, on the same documentation, the following:

- EIN and legal name of the organization; and
- contact information for questions.

## Non-cash Gift Reporting Compliance

For any Non-cash Gifts accepted, The Campaign follows IRS guidance regarding the completion of Form 8283 and, should that property be sold, exchanged or disposed of within three years, the organization will file a Form 8282.

## Gift Solicitations

In all gift solicitations, The Campaign will reflect the mission and values of the organization and conduct themselves in a professional, ethical, and fair manner aligned with the Association of Fundraising Professionals Donor Bill of Rights and the guidelines outlined within this policy.

## Gift Designations

The Campaign encourages donors to make gifts of Unrestricted Funds to allow the organization the greatest flexibility in directing funds in support of the mission.

Gifts received without restrictions from the donor will be treated as Unrestricted Funds or, in some cases, The Board and President & CEO may wish to treat all or a portion of the gift as Designated Funds.

For gifts accepted with donor restrictions, The Campaign is solely responsible for determining that the restriction has been observed. Should a restriction no longer be possible to observe or is no longer relevant to the mission of The Campaign, The Board is responsible for designating a new use as consistent as possible with the funds' original purpose.

## Definitions of Fund Types

1. Unrestricted Funds – Funds that have been donated without any restrictions by the donor as to their use.
2. Designated Funds – Funds that are unrestricted by the donor, but which are designated by The Board for a specific purpose or project. This designation is unbinding and may be changed by The Board from time to time.
3. Restricted Funds – Funds that have been donated with one or more restrictions by the donor as to their use.

## Gift Review / Acceptance Committee

A Gift Acceptance Committee may be convened as determined by the President and CEO and The Board to evaluate any potential gift. The committee will consist of:

- members of the Board of Directors, and
- the President and CEO and their designees, as non-voting members.

The Gift Acceptance Committee may add ad hoc member(s) that have special expertise in evaluating a specific gift as needed and is authorized to consult with legal counsel or other experts during its review.

## Use of Vendors

The Campaign maintains the right to use vendors to support the evaluation, acceptance and processing of charitable gifts, especially for gifts which The Campaign may not accept directly. These gifts may include, but are not limited to:

- gifts of readily marketable, publicly traded gifts of securities and mutual funds;
- gifts of life insurance;

- gifts of crypto currency and Non-Fungible Tokens (NFTs);
- gifts of tangible and real property;
- gifts of business interests; and,
- gifts with split interest gifts (ex. Charitable Gift Annuities).

## Protection of Donor Information

The Campaign takes seriously its responsibility to protect donor information and comply with donor wishes for public recognition, including requests for confidentiality and anonymity. Please see our Privacy Policy for further information.

## Tax, Financial and Legal Advice

The Campaign may provide education/information to donors about giving options and strategies. However, representatives of The Campaign are not authorized to offer tax, financial or legal advice. Donors will be encouraged to seek guidance from their professional advisors.

## Payment of Fees

The Campaign will not pay legal fees on behalf of a donor (ex. drafting of legal documents) unless specifically authorized by the Board of Directors. In addition, The Campaign will not pay for a donor's appraisal and will not pay for any type of commission or 'finder's fee' for any gift received.

## Refusal or Return of Gifts

The Campaign may refuse to accept any gift or may, at its discretion, return or refund a gift previously given if The Campaign has cause to be concerned about any aspect of accepting the gift, or the source or legality of the gift, or similar concerns. Naming opportunities associated with gifts may be revoked due to illegal or unfavorable behavior resulting in a potential reputational risk without the requirement to refund the gift.

## Governance Statement

The Gift Acceptance Policy was approved by the Board of Directors on 10.27.2025.

The Board of Directors last reviewed this policy on 10.27.2025.