

## **&Rise Gift Acceptance Policies**

1. And Rise Women Inc. (&Rise) solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects.
2. Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, subject to the following limitations:
  - a. [delivered to the agency, current condition, proof of ownership.]
3. Gifts of Real Property, Personal Property, or Securities may only be accepted upon approval of the &Rise board of directors.

### Types of gifts

#### A. The following gifts may be considered for acceptance by &Rise:

1. Cash
2. Tangible personal property; including in-kind gifts
3. Securities
4. Real Estate
5. Charitable gift annuities
6. Charitable remainder trusts
7. Charitable lead trusts
8. Retirement plan beneficiary designations
9. Bequests
10. Life Insurance beneficiary designations
11. Intellectual property rights
12. Food/Beverages/Catering for events
13. Supplies (office, women's health, women's clothing,
14. Venue(s) for event(s)
15. Amazon wishlist items

#### B. Restrictions on Gifts— &Rise will not accept gifts that

- (a) would result in &Rise violating its corporate charter
- (b) would result in &Rise losing its status as an IRC § 501(c)(3) not-for-profit organization
- (c) are too difficult or too expensive to administer in relation to their value
- (d) would result in any unacceptable consequences for &Rise or
- (e) are for purposes outside &Rise's mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee, in consultation with the Executive Director.

C. Gifts Generally Accepted Without Review— Cash. Cash gifts are acceptable in any form, including by check, money order, credit card, or online. Donors wishing to make a gift by credit

card must provide the card type (e.g., Visa, MasterCard, American Express), card number, expiration date, and name of the cardholder as it appears on the credit card.

**Marketable Securities.** Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor's endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by &Rise's Board of Directors. In some cases marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances, the decision whether to accept the restricted securities shall be made by the Executive Committee.

**Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities, and Retirement Plans.** Donors are encouraged to make bequests to &Rise under their wills and to name &Rise as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

**Charitable Remainder Trusts.** &Rise will accept designation as a remainder beneficiary of charitable remainder trusts. **Charitable Lead Trusts.** &Rise will accept designation as an income beneficiary of charitable lead trusts.

**D. Gifts Accepted Subject to Prior Review—**Certain forms of gifts or donated properties may be subject to review prior to acceptance. Examples of gifts subject to prior review include but are not limited to: **Tangible Personal Property.** The Executive Committee shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations: does the property further the organization's mission? Is the property marketable? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?

**Life Insurance.** &Rise will accept gifts of life insurance where &Rise is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.

**Real Estate.** All gifts of real estate are subject to review by the Executive Committee. Prior to acceptance of any gift of real estate other than a personal residence, &Rise shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit.

Criteria for acceptance of gifts of real estate include: Is the property useful for the organization's purposes? Is the property readily marketable? Are there covenants, conditions, restrictions, reservations, easements, encumbrances, or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or

maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?

E. Gifts and Favors -- No & Rise employee shall solicit or accept for personal use, or for the use of others, any gift, favor, loan, gratuity, reward, the promise of future employment, or any other thing of monetary value that might influence, or appear to influence, the judgment or conduct of the employee in the performance of their job.

Employees can accept occasional unsolicited courtesy gifts or favors (such as business lunches, tickets to sporting events or cultural events, holiday baskets, flowers, etc.) so long as the gifts or favors have a market value under \$200, are customary in the industry, and do not influence or appear to influence the judgment or conduct of the employee. Please discuss any exceptions to this amount with the Executive Director.

Employees are not to give, offer or promise directly or indirectly anything of value to any representative of a customer, a potential customer, a vendor or potential vendor, financial institution, or potential financial institution with whom the Organization has or may have a business relationship.