

Gift Acceptance Policy

Our Mission

The mission of UKANDU is to bring joy, hope, and connection to communities impacted by childhood and adolescent cancer. We recognize that cancer impacts the entire family and we aim to provide parents and caregivers a respite from the physical, emotional and financial toll childhood cancer poses to families.

Purpose of Gift Acceptance Policy

The purpose of UKANDU's gift acceptance policy is to govern the acceptance or nonacceptance of proposed gifts and to provide guidance to donors and their professional advisers. All gifts are to be considered for acceptance in accordance with this document and with any other policies or procedures established by the UKANDU Board.

The scope of this guidance is limited to acceptance or nonacceptance of proposed gifts; it is not intended to cover disposition of property owned by UKANDU or recognition of donors.

Use of Legal Counsel

Use of tax and/or legal counsel by the donor and UKANDU is advantageous to both parties. UKANDU cannot serve as both the donor's adviser and the recipient of the donor's gift. Therefore, potential donors are advised to consult independent tax or legal counsel before making a gift.

In accordance with fiduciary responsibility, UKANDU may engage legal counsel for review of all transactions:

- subject to restrictions (such as some stock gifts).
- governed by contracts or legal documents.
- with potential conflicts of interest.
- under circumstance where the advice of an attorney may be prudent.

Gift Definition

A gift is defined as a voluntary, irrevocable, gratuitous transfer of assets to UKANDU. Gifts can come from individuals, corporations, private foundations, community or corporate foundations, donor-advised funds, public charities, estates, and trusts.

The donor may designate a gift to be unrestricted or restricted so long as the gift restriction adheres to UKANDU's acceptance guidance.

The donor may designate a purpose for the gift so long as the purpose is appropriate to the function and character of UKANDU and in accordance with all applicable laws and policies.

UKANDU will not accept any gift that seeks to unlawfully discriminate on the basis of race, creed, color, citizenship, national origin, religion, sexual orientation, gender, age, marital or partnership status, economic status, military or veteran status, health or disability. UKANDU's policies will reflect its character of inclusion and support for all people.

Gift Acceptance Policy

Reputation

UKANDU has established this gift policy to ensure fidelity to donor intent, to ensure gifts meet our current and future funding needs, and to manage expectations about how a gift will be used. All potential gifts will be accepted with consideration to the reputation of the prospective donor, and any perceived conflicts of interest.

Accepted Gift Forms

- Checks- Checks must be deposited as soon as they are received.
- Cash- Cash gifts must be deposited without delay. Cash gifts cannot be counted at a later time or used to reimburse expenses.
- Credit/Debit Cards and Monthly Recurring Donations- Donors have the option to set up one-time or recurring monthly donations through the online giving forms.
- Matching Funds- Donors may arrange for their employer to match a personal gift.
- ACH payments or Wire transfers
- Securities – Stocks/Bonds/Mutual Funds will be liquidated upon receipt. Gift value will be determined by the average of the high and low on the day of receipt into UKANDU's brokerage account.
- Bequests and beneficiary designations under revocable trusts, life insurance policies, commercial annuities and retirement plans.
 - Life insurance where UKANDU 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.
- Gifts of property – real estate, art, high-value items will be sold.

Gift Dates

When a donor sends a gift via mail, the date of the gift will generally be the date received.

When a donor gives a gift in person, the date of the gift is the date of delivery.

When a donor gives a gift of stock, the date of the gift is the date it is received into our brokerage account.

When a donor gives a gift via wire transfer, the date of the gift is the date the money reaches UKANDU's account.

When a donor gives a gift by credit or debit, the date of the gift is the date the money reaches UKANDU's accounts.

Gift Restrictions

UKANDU will not accept:

- gifts that may impact our status as a 501(c)(3) organization.
- gifts that are difficult or expensive to administer in relation to their value.

Gift Acceptance Policy

- gifts of non-publicly traded securities.
- gifts given with the assumption of quid pro quo- (conflict of interest).

UKANDU reserves the right to decline any gift deemed not in alignment with the above guidance. Exceptions to this guidance may only be made by agreement of the Finance Committee.

Gift Designation

Every effort will be made to honor the intent of every gift. In the event a donation is received without designation or restriction, funds will be deemed an unrestricted.

Pledge Management

Pledge documentation must be in writing from the donor and must state the gift amount, purpose, and the anticipated payment date.

Receipting

All gifts of \$250 or greater with an identifiable donor will receive a receipt to the known address upon deposit of funds. Donors who choose to give anonymously will still receive a receipt for tax purposes unless otherwise communicated.

Donors who give via a donor advised fund will not be receipted by UKANDU.

Anonymity

UKANDU acknowledges the donors' right to anonymity. In cases where a donor requests that his/her name not be published or publicly recognized, we will identify the gift as an anonymous gift in the donor's record and in all publicly available materials. UKANDU will provide gift amounts, donor names and addresses when it is legally required.

Gifts-in-Kind

UKANDU will accept gifts-in-kind that are relevant and beneficial to the current mission efforts. UKANDU reserves the right to graciously, respectfully (?) decline offers of items that require storage space, are unnecessary, or are detrimental in any way to accomplishing the mission.

Sponsorship

In accordance with IRS regulation, a qualified sponsorship payment will be recognized as a charitable donation less the cost of tickets or meals provided at the sponsored event. UKANDU will provide the sponsor a donation receipt that details the total payment received and the amount or the payment that is tax deductible.

Third-Party Events

A Third-Party Event is an event that is produced, managed, and staffed by an external partner with proceeds benefitting UKANDU. UKANDU must approve all third-party fundraising events and cause marketing campaigns. UKANDU reserves the right to deny support to any event that does not

Gift Acceptance Policy

appropriately reflect the mission and values of UKANDU or any request for a fundraising initiative that fails to comply with municipal, county, state or federal laws.

The third-party organizer is responsible for any licenses or permits, liability insurance, contracts or volunteer staffing.

UKANDU will not release donor or volunteer lists to the third-party individual, group, or organization.

All publicity involving the UKANDU name and logo must be approved by UKANDU. Production of any materials using the UKANDU name and logo without the prior consent of UKANDU is cause for withdrawal of support.

UKANDU will promote third-party initiatives through our social media network on a case-by-case basis.

Event organizers must submit proceeds from their event within 30 days of its conclusion.

Only individual checks payable to UKANDU will be provided with a tax-deductible receipt in accordance with IRS and state tax regulations.

Conflict of Interest

Gifts donated to a 501(c)(3) organization carry tax implications and as such all prospective donors are advised to seek legal and/or tax advice in matters relating to their gifts. UKANDU will seek to avoid any circumstance or transaction which appears to be, whether or not it is, a conflict of interest in compliance with the standards of practice as recommended by the National Association of Charitable Gift Planners (NCPGs) and the National Society of Fund Raising Executives (NSFRE).

Policy Amendment and Review

The Gift Acceptance Policy will be reviewed by the board whenever it becomes inconsistent with the Internal Revenue Code as amended or other applicable state or federal laws as of the date the change goes into effect.

Date of Policy

The Gift Acceptance Policy is effective as of September 9, 2019. All gifts will be governed by the gift acceptance policy that was in effect when they were accepted.