

## Gift Acceptance Policies

### Purpose

The purpose of this gift acceptance policy is to:

1. Guide staff, Board, and others connected to Leading For Children (LFC) through responsibilities and guidelines concerning contributions to the organization
2. Guide prospective foundations, corporations, donors, and their representatives/advisors when making gifts to LFC
3. Provide the framing, values, and principles LFC upholds in relation to accepting capital from other individuals and entities
4. Lay the foundation for building a mutually satisfying relationship between donors and the organization

This policy lays out how gifts to the organization should be handled, with an understanding that staff will involve LFC leadership, staff, Board of Directors, and, when necessary, legal, financial, or real estate counsel, when more complicated or non-standard gifts to the organization are proposed.

LFC does not give legal or financial advice to prospective donors, and strongly encourages them to seek their own professional counsel.

*This policy was adopted by LFC's Board of Directors on April 2024, and is reviewed by the Board every two years. Any deviations from this policy must be approved by the Board.*

### Organizational Statement and Values

Leading For Children (LFC) solicits and accepts gifts that are consistent with our mission and core values and support our work. Making a gift to LFC is the best way to allow us to fulfill our mission to strengthen communities by advancing evidence-based approaches where adults collaborate equitably towards positive outcomes for children. We are a nonprofit organization whose vision is that all children birth to five grow and learn in thriving and collaborative communities of empowered and nurturing adults.

LFC founded a groundbreaking humanity-centered approach to early learning. Our Mutual Learning Method honors the wisdom and dignity of everyone who educates

and cares for our children. The strategies used ensure that members from diverse roles and backgrounds have equal voices. Adults see the value of their knowledge and perspective, and they elevate others' wisdom. We call our revolutionary holistic approach the Humanity First Model because that's what is at stake — our humanity.

## Principles

When considering whether to solicit or accept gifts, LFC will consider the following primary factors:

- **Primary Benefit:** The primary beneficiary of the gift must be LFC, whether it is for operations, programs and/or special projects.
- **Values:** Does the acceptance of the gift compromise any of LFC's core values?
- **Consistency:** Is acceptance of the gift consistent with LFC's mission and with prior practice?
- **Compatibility:** Is there compatibility between the intent of the donor and LFC's use of the gift?
- **Public relations:** What impact does the gift have on the reputation of LFC, if any?
- **Form of gift:** Is the gift offered in a form that is readily available for LFC to use without incurring substantial financial or time expense and without taking on excessive administrative burden?
- **Effect on future giving:** Will the gift encourage (or discourage) future gifts?

## Right of Refusal

The LFC board and the leadership team hold the right to refuse any gift that it believes is too restrictive in purpose or not in its best interest. On a case by case basis, LFC will discuss and examine donations offered from individuals, organizations, or companies that have shown evidence of discriminating practices and hold values not in alignment with LFC's mission.

## Gift Acceptance Types

Unrestricted and Restricted Gifts: Unrestricted gifts are those made to LFC without any specific instructions by the donor of how they would like the funds allocated. Restricted gifts are those designated for a specific purpose or an area of focus (project, operations, etc.). We accept restricted donations that support our existing work or work that we aspire to do, but we strongly encourage unrestricted gifts that support our core mission.

In-kind donations and services: Gifts-in-kind are non-cash donations of materials or tangible personal property. Such gifts will be treated as any other gift of real value. It will be the responsibility of the donor to secure an appraised value for tax purposes.

Gifts of marketable securities: LFC will accept marketable securities (financial instruments that can be readily bought and sold in a public market). Gifts of marketable securities are to be sold immediately upon receipt or as soon as administratively feasible.

Gifts of property: LFC may accept gifts of property (real or personal) with the approval of the Board of Directors.

Corporate matching gifts: Matching gifts will be credited to the donor in the proportion designated by the matching gift arrangement.

### **Advice of Legal Counsel**

LFC will seek the advice of legal counsel in matters related to acceptance of gifts as deemed necessary. Review by counsel and approval by the Board of Directors may be recommended for:

1. Gifts of securities that are subject to restrictions or buy-sell agreements
2. Documents naming LFC as trustee or requiring LFC to act in any fiduciary capacity (e.g. planned gifts)
3. Gifts requiring LFC to assume financial or other obligations
4. Transactions with potential conflicts of interest
5. Gifts of property which may be subject to regulatory restrictions

### **Intent of Donor & Anonymity**

LFC will respect the intent of the donor relating to gifts for mutually agreed upon restricted/designated purposes and those relating to the desire to remain anonymous. With respect to anonymous gifts, LFC will restrict information about the donor to only those staff members with a need to know.

### **Written Acknowledgement**

LFC will provide written acknowledgment to donors. The acknowledgment will satisfy IRS substantiation requirements for property received as a gift. However,



except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by LFC.

### **Transparency**

LFC keeps a running list of current funding from corporate donors and foundations. Our annual report is publicly available on our website, with an acknowledgment of any new funding from corporations or their foundations in ongoing communications. A document outlining our current funding sources can be made available upon request.

### **Privacy Policy**

LFC will never share, sell, exchange, or release your personal information (name, email address, mailing address, phone number, credit card data, etc.), regardless of its source, to any third parties. This applies to both online and offline donations.

LFC does not use the personal information that donors provide for any purpose except to complete the transaction, to provide a confirmation (receipt) for the donation, to thank them for the gift, and to share occasional updates that they might be interested in and have the option to opt out.