

Christian Service Center for Central Florida, Inc.

Gift Acceptance Policy

Organization Mission: To prevent homelessness, combat poverty, cultivate self-sufficiency, restore hope and glorify God through the faithful provision of services that directly address physical, emotional and spiritual needs for families and individuals who are struggling in Central Florida.

Gift Acceptance: General Rules

- The Christian Service Center maintains full control over its mission and message at all times. Donors do not direct our content or messaging or do their ideas receive preferential treatment.
- The Christian Service Center solicits and accepts gifts that are consistent with its mission and that support its core programs and special projects.
- 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. Whether the acceptance of the gift compromises any of the core values of the Christian Service Center
 - b. Compatibility – Whether there is compatibility between the intent of the donor and the organization’s use of the gift
 - c. Public Relationships – whether acceptance of the gift will damage the reputation of the Christian Service Center
 - d. Primary Benefit – whether the primary benefit is to the organization, versus the donor
 - e. Consistency – is acceptance of the gift consistent with prior practice?
 - f. Form of Gift – is the gift offered in a form that the organization can use without incurring substantial expense or difficulty?
 - g. Effect on Future Giving – will the gift encourage or discourage future gifts?
- Accepting a gift is not a sign that the Christian Service Center endorses a donor, organization, or viewpoint.
- We do not accept gifts from political parties or candidates, or nonprofit organizations closely aligned with them.

Gifts Generally Accepted Without Review –

- Cash. Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide card type, card number, expiration date, and name of the card holder as it appears on the credit card.
- Marketable Securities. All marketable securities will be sold promptly upon receipt unless otherwise directed by the Finance Committee of the 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 will 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 the Christian Service Center under their wills, and to name the organization as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

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 reserves the right to 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. The Christian Service Center will accept gifts of life insurance where the organization is named as both the beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future 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, the organization shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals potential problems, 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 to the organization? Is the property readily marketable? Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs or maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?

Gift Designation/Use

- All undesignated cash gifts are to be assigned to support the operating budget as directed by the Executive Director.
- All other undesignated gifts as listed above, after acceptance, will be handled in the following manner:
 - a. Gifts valuing \$50,000 or less may be distributed at the discretion of the Executive Director to either the operating budget or to capital/reserve accounts.
 - b. Gifts valuing over \$50,000 must be brought before the Executive Committee before they are placed on budget for the current fiscal year.