



Girls Incorporated® of Greater Indianapolis Gift Acceptance Policies

Vision

Girls Incorporated® of Greater Indianapolis' (Girls Inc.) organizational vision is: "empowered girls and an equitable society." Our mission is to inspire all girls to be strong, smart, and boldSM.

Our organizational vision for our fundraising practices is that we treat all donors with respect, consistently practice transparency, and help donors to understand the impact their contributions have on the girls we serve in greater Indianapolis. Girls Inc. abides by the Association of Fundraising Professionals' Donor Bill of Rights (Appendix B). Girls Inc. also follows the policies established by the National Committee on Planned Giving in "Model Standards of Practice for the Charitable Gift Planner" (Appendix C).

Purpose

The purpose of this document is to provide guidance to prospective donors on our fundraising practices, to facilitate the gift-giving process, and to provide confidence that gifts will be used in a mission-oriented, accountable manner that is consistent with the donor's intent.

It is our intent to provide prospective donors with the greatest flexibility possible in formulating their gifts within legal, policy, and programmatic parameters.

Role of Fundraising within Girls Inc.

Girls Inc. serves girls in greater Indianapolis with quality programming via collaborative partnerships with community organizations. Fundraising efforts completely support the mission and strategic plan of Girls Inc. and make it possible to serve girls in greater Indianapolis by hiring staff, training volunteers, purchasing program supplies, meeting with potential partners, establishing community partnerships, and supporting all additional operating expenses, including the technology systems that help us keep our operational costs low. The strategic plan (available to potential donors and their advisors upon request) also details the ways in which our fundraising efforts are adapting to permanently support our outreach efforts.

Girls Inc. is grateful for the generous support provided by all of our donors. This support plays a fundamental role in allowing Girls Inc. to continue to deliver programs to girls in greater Indianapolis.

Gift Acceptance Guidelines

Gifts may be solicited and accepted from individuals, organizations, service groups, churches, corporations, foundations, and federal, state, and local governments.

Gifts may be accepted only for programs consistent with the mission of Girls Inc. No gift can be received that limits or in any manner contradicts the Girls Inc. mission. Girls Inc. is also unable to accept gifts with restrictions that are unduly burdensome to administer.

The most desirable gifts are those with few or no restrictions, as unrestricted funds allow Girls Inc. to readily fund the highest priority items in its budget.

Professional Advisors

Various methods of gift giving can provide flexibility, security, and tax savings to donors. While staff at Girls Inc. may provide personalized assistance to donors seeking to choose from the wide range of gift giving vehicles acceptable to Girls Inc., they are not able to give legal, tax, or financial advice to donors. Donors and prospective donors are encouraged to always confer with their own legal counsel, tax advisors, and/or financial advisors for opinions about the legal, tax, or other financial consequences to the donor/prospective donor for specific situations.

Special Consideration

Regular gifts are accepted and administered through the Girls Inc. Development Department, with final authority to accept such gifts resting with the President and CEO. Donors may negotiate planned giving arrangements with the President and CEO and/or the Vice President of Development and Public Relations. Proposed gifts that may require undue expenditures or involve Girls Inc. in unexpected responsibilities because of their source, conditions, or purposes may be reviewed by the Girls Inc. Board of Directors with advice and support from the President and CEO, Vice President of Development and Public Relations, and the Controller.

The following gift arrangements generally warrant a formal review by the Girls Inc. Board of Directors or Finance Committee:

1. Gift arrangements with an immediate and/or identifiable future liability (i.e. payment of insurance premiums or extension of property patents) or other unusual responsibility, obligation, restriction or expense as determined by the Girls Inc. Development Department or the President and CEO.
2. All naming rights.
3. Gifts exhibiting characteristics or public opinions potentially not in keeping with the mission and policy statements of Girls Inc.
4. Restricted individual gifts with a monetary value greater than \$1 million.
5. Gifts of real property of any value, or gifts of personal tangible property with an estimated value exceeding \$25,000.
6. Any unique gift that does not appear in the "Types of Gifts" section of this document.

Donors are encouraged to note that in certain cases, including but not limited to gifts of real estate or tangible personal property, Girls Inc. may look to the donor to bear certain expenses incurred in receiving, evaluating, or maintaining gifts.

Certain categories of donations are not acceptable as charitable gifts to Girls Inc. For example, gifts made with the condition that the proceeds will be spent by Girls Inc. for the personal benefit of a named individual or individuals are generally not deductible as charitable contributions. Similarly, gifts must be designed and administered in a manner consistent with legal requirements.

Gifts that require Girls Inc. to invest in or to manage assets will be reviewed by the Finance Committee for a recommendation to the Board of Directors. If accepted, they will be handled in a manner consistent with the investment policies of Girls Inc.

Types of Gifts

Both immediate gifts and deferred gifts may be considered for acceptance by Girls Inc.

- A. The following kinds of gifts may be considered for acceptance by Girls Inc.:

Immediate Gifts

1. Cash
2. Tangible personal property, including in-kind gifts

3. Securities

Deferred Gifts

1. Bequests
2. Life Insurance/Life Insurance Beneficiary Designations
3. Retirement Plan Beneficiary Designations
4. Gifts Managed by a Third Party

Other Gifts

B. The following criteria apply to the acceptance of gifts in these categories:

Immediate or Deferred Gifts:

1. Cash

Girls Inc. accepts unrestricted gifts of cash. Cash may be accepted in any negotiable form, including checks, credit cards and online gifts. Checks may be made payable to Girls Incorporated of Greater Indianapolis and delivered or mailed to the Development Department at the Girls Inc. administrative office.

Memorial and Honorarium Gifts

Gifts given in honor or memory of a person are considered unrestricted unless otherwise indicated.

2. Tangible Personal Property:

Gifts of tangible personal property will be reviewed on an individual basis by the President & CEO, Vice President of Development and Public Relations, and, if necessary, the Board of Directors.

Guidelines for in-kind-Gifts:

Girls Inc. is happy to accept in-kind gifts based on the needs of the organization at the time the gift is offered. Donors wishing to make an in-kind donation are encouraged to contact the Vice President of Development and Public Relations to determine the current needs of the organization.

3. Securities:

Girls Inc. can accept publicly traded and closely held securities. All gifts of securities will be sold upon receipt.

Deferred Gifts:

1. Bequests

Donors and supporters of Girls Inc. are encouraged to make bequests to Girls Inc. under their wills and trusts. Restricted and unrestricted bequests will be accepted by Girls Inc. Restricted bequests must be reviewed and approved by the Girls Inc. Board of Directors to ensure that they are keeping with the mission and policy statements of Girls Inc. before they will be accepted.

Girls Inc. encourages donors thinking of naming Girls Inc. as a beneficiary to speak with the President and CEO or Vice President of Development and Public Relations about the

structure of language used in beneficiary documents. Potential language includes the following:

“I give, devise and bequeath to Girls Incorporated of Greater Indianapolis, a not-for-profit organization located in Indianapolis, _____(dollars or percentage of my estate) to be used for the benefit of the organization (at the organization’s discretion or as specified in a gift agreement on file at the organization).”

Subject to desired and appropriate donor recognition, the Development Department shall maintain a confidential record of information about known provisions in wills for bequests to Girls Inc.

2. Life Insurance/Life Insurance Beneficiary Designations

Donors and supporters of Girls Inc. of Greater Indianapolis are encouraged to name Girls Inc. as owner, beneficiary, or contingent beneficiary of their life insurance policies. Donors who have named Girls Inc. as owner, beneficiary or contingent beneficiary of their life insurance policies are encouraged to inform Girls Inc. of this decision so that they may be recognized by Girls Inc.

3. Retirement Plan Beneficiary Agreements

Donors and supporters of Girls Inc. will be encouraged to name Girls Inc. of Greater Indianapolis as beneficiary of their retirement plans. Because Girls Inc. would like the opportunity to recognize such gifts, donors are encouraged to inform Girls Inc. about gifts made through retirement plan beneficiary agreements. All donors interested in giving through a retirement plan beneficiary agreement are encouraged to first contact the President and CEO or Vice President of Development and Public Relations.

4. Gifts Managed by a Third Party

There are some kinds of gifts that Girls Inc. can accept but does not manage or administer.

The following kinds of gifts will be accepted by Girls Inc., and managed by a third party:

- a. **Charitable Gift Annuities**
- b. **Charitable Remainder Trusts (CRT)**
- c. **Revocable Trust Agreements**
- d. **Charitable Lead Trusts (CLT)**

All donors interested in giving a gift that will be administered through a third party are encouraged to first contact the President and CEO or Vice President of Development and Public Relations.

C. Other Gifts

Girls Inc. would also be happy to discuss gifts other than those listed in this document. Anyone interested in giving an alternative gift may contact the President and CEO and the Vice President of Development and Public Relations.

Restricted Funds:

We welcome inquiries for restricted gifts. Acceptance of restricted funds rests with the President and CEO, Vice President of Development and Public Relations, and the Board of Directors. Girls Inc. will

accept such funds so long as the gift restrictions are legal, mission-oriented, and not unduly burdensome to administer.

Recognition and Logging of Gifts

All gifts will be recognized in a timely fashion following the finalization of a written gift agreement for major gifts and following receipt of gifts or commitment. Such recognition will be conducted using a variety of promotional and communication tools available to Girls Inc. and will be conducted at the discretion of Girls Inc. in consultation with the donor. Girls Inc. will make every effort to recognize all gifts in a manner consistent with the donor's wishes, including protecting donor anonymity if it is desired.

All gifts will be entered into the donor database and a thank you letter/receipt will be sent to the donor in a timely manner.

Confidentiality

Subject to this guide, any legal requirements, and appropriate gift recognition, all information concerning prospective donors, including names, addresses, names of beneficiaries, nature and value of estates, amounts of provisions, etc, will, if requested by the donor, be kept in strict confidence by Girls Inc., its authorized personnel, and assigned agents. Such information may further be used when a donor grants permission to use selected information for purposes of referral, testimonial, or example. Only authorized representatives of the donor may grant such permission.

Conflicts of Interest

Girls Inc. representatives (members of the Board of Directors and staff) shall not enter into any charitable transaction with a perceived or real benefit to the Girls Inc. representatives. Each year, Girls Inc. representatives complete a conflict of interest form, disclosing any personal or financial interests in a transaction that also involves Girls Inc. This form is available upon request. Girls Inc. representatives also follow the Girls Incorporated of Greater Indianapolis Statement of Ethical Principles (Appendix A).

In accordance with the AFP Code of Ethics, all Girls Inc. staff are compensated at a salaried or hourly rate; at no time will any staff member receive a percentage of gifts secured or be compensated on a commission basis.

Appendix A

Girls Incorporated of Greater Indianapolis Statement of Ethical Principles

Our Purpose

Girls Incorporated of Greater Indianapolis exists to fulfill our mission: ***Inspiring all girls to be strong, smart, and boldSM***. As board and staff members, we believe that female children have certain rights that must be respected and upheld. We commit ourselves to accomplishing our mission by providing excellent programs for girls and by upholding the following girls' rights:

1. The right to be themselves and to resist gender stereotypes
2. The right to express themselves with originality and enthusiasm
3. The right to take risks, strive freely, and to take pride in their successes
4. The right to accept and appreciate their own bodies
5. The right to have confidence in themselves and to be safe in the world
6. The right to prepare for interesting work and economic independence

Our Conduct

We expect our board and staff to always behave in the best interests of the girls we serve. All of our actions must be aligned to reflect our care and concern for the girls engaged in our programs. In order to live up to that commitment, we agree to the following standards of conduct:

- We will be honest and trustworthy in all of our work with all of our stakeholders.
- We will abide by all laws and regulations applicable to the organization, and we also will hold ourselves obedient to the highest behavior standards—including those that are not legally enforceable.
- We will be courageous in our decision making, outspoken in pursuit of excellence, and true to our organizational purpose.
- We will accomplish our work in a way that is respectful to everyone involved-- girls, parents, community partners, volunteers, staff, board, and other stakeholders.
- We will make all of our decisions in a fair and transparent manner, and all board and staff members will sign our separate Conflict of Interest Policy statement annually.
- We will conduct our leadership activities in a positive manner exemplified by open communication, creativity, dedication to purpose, and compassion.

Stewardship

We recognize that we accomplish our mission only through the generosity and trust of the greater Indianapolis community, including all donors and volunteers. We hold ourselves accountable to the community according to the following principles:

- We will always honor the intent expressed by our donors, and we will strive to use all resources in the most efficient and effective manner possible.
- We will use the assets and resources of Girls Incorporated only for the benefit of the girls we serve.
- We will establish collaborative partnerships that provide ways for each organization to achieve its goals in serving girls while minimizing the cost to the broader community by sharing meeting space, curriculum and skilled trainers.
- We will challenge ourselves and our partners to ensure that we have the maximum positive impact on the lives of the girls we serve.
- We will respect the value of each partner's contribution to our mutual efforts, and we will share appropriate credit for the success of our collaboration.

- We will always represent ourselves to donors, volunteers, collaborative partners, and to the broader community in a forthright and accurate manner.
- We strive for success in all our ventures; however, we may occasionally fail as we boldly pilot new processes. We commit ourselves to reflect on and to learn from our failures because we believe that improvement will come from this type of learning.
- We dedicate ourselves to continuous improvement of our services to girls. We will do this regularly by assessing our own performance and by seeking input from others about how we can improve.

Transparency

We believe that Girls Incorporated of Greater Indianapolis is accountable to all its stakeholders for its service to girls and for its use of resources for that purpose. In order to assist girls, parents, donors, program partners, volunteers, and all community stakeholders in assessing our performance, we agree to make the following information public by posting it on our website—www.girlsincindy.org:

- Mission Statement
- Statement of Ethical Principles
- Current Information about our Programs and Events
- Current IRS 990 statement
- Current Annual Report, including information from our latest audit and a list of our donors.
- List of our Board of Directors

We will honor any reasonable request for additional information about Girls Incorporated of Greater Indianapolis that does not violate the privacy of the girls we serve, their parents, our employees, board members, volunteers, or any other stakeholder who has provided us with confidential data in good faith.

Accountability Agreement

This document is to be executed annually by all board and staff members of Girls Incorporated of Greater Indianapolis to document our intent to hold each other accountable to our ethical principles. Violations of this agreement will be reviewed by the Chief Executive Officer (for staff) or by the Executive Committee (for the CEO and board members) and appropriate consequences will be applied—up to, and including, termination of employment or dismissal from the board.

Appendix B

The Donor Bill of Rights

The Donor Bill of Rights was created by the American Association of Fund Raising Counsel (AAFRC), Association for Healthcare Philanthropy (AHP), the Association of Fundraising Professionals (AFP) and the Council for Advancement and Support of Education (CASE). It has been endorsed by numerous organizations.

Philanthropy is based on voluntary action for the common good. It is a tradition of giving and sharing that is primary to the quality of life. To ensure that philanthropy merits the respect and trust of the general public, and that donors and prospective donors can have full confidence in the nonprofit organizations and causes they are asked to support, we declare that all donors have these rights:

- I. To be informed of the organization's mission, of the way the organization intends to use donated resources, and of its capacity to use donations effectively for their intended purposes.
- II. To be informed of the identity of those serving on the organization's governing board, and to expect the board to exercise prudent judgment in its stewardship responsibilities.
- III. To have access to the organization's most recent financial statements.
- IV. To be assured their gifts will be used to the purposes for which they were given.
- V. To receive appropriate acknowledgement and recognition.
- VI. To be assured that information about their donation is handled with respect and with confidentiality to the extent provided by law.
- VII. To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature.
- VIII. To be informed whether those seeking donations are volunteers, employees of the organization or hired solicitors.
- IX. To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share.
- X. To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

Appendix C

Model Standards of Practice for the Charitable Gift Planner

Preamble

The purpose of this statement is to encourage responsible gift planning by urging the adoption of the following Standards of Practice by all individuals who work in the charitable gift planning process, gift planning officers, and other financial services professionals (collectively referred to hereafter as “Gift Planners”), and by the institutions that these persons represent.

This statement recognizes that the solicitation, planning and administration of a charitable gift is a complex process involving philanthropic, personal, financial, and tax considerations, working together to structure a gift that achieves a fair and proper balance between the interests of the donor and the purposes of the charitable institution.

I. Primacy of Philanthropic Motivation

The principal basis for making a charitable gift should be a desire on the part of the donor to support the work of charitable institutions.

II. Explanation of Tax Implications

Congress has provided tax incentives for charitable giving, and the emphasis in this statement on philanthropic motivation in no way minimizes the necessity and appropriateness of a full and accurate explanation by the Gift Planner of those incentives and their implications.

III. Full Disclosure

It is essential to the gift planning process that the role and relationships of all parties involved, including how and by whom each is compensated, be fully disclosed to the donor. A Gift Planner shall not act or purport to act as a representative of any charity without the express knowledge and approval of the charity, and shall not, while employed by the charity, act or purport to act as a representative of the donor, without the express consent of both the charity and the donor.

IV. Compensation

Compensation paid to Gift Planners shall be reasonable and proportionate to the services provided. Payment of finder’s fees, commissions or other fees by a done organization to an independent Gift Planner as a condition for the delivery of a gift is never appropriate. Such payments lead to abusive practices and may violate certain state and federal regulations. Likewise, commission-based compensation for Gift Planners who are employed by a charitable institution is never appropriate.

V. Competence and Professionalism

The Gift Planner should strive to achieve and maintain a high degree of competence in his or her chosen area, and shall advise donors only in areas in which he or she is professionally qualified. It is a hallmark of professionalism for Gift Planners that they realize when they have reached the limits of their knowledge and expertise, and as a result, should include other professionals in the process. Such relationships should be characterized by courtesy, tact and mutual respect.

VI. Consultation with Independent Advisors

A Gift Planner acting on behalf of a charity shall in all cases strongly encourage the donor to discuss the proposed gift with competent independent legal and tax advisers of the donor's choice.

VII. Consultation with Charities

Although Gift Planner frequently and properly counsel donors concerning specific charitable gifts without the prior knowledge or approval of the donee organization, the Gift Planner, in order to insure that the gift will accomplish the donor's objectives, should encourage the donor early in the gift planning process, to discuss the proposed gift with the charity to whom the gift is to be made. In cases where the donor desires anonymity, the Gift Planner shall endeavor, on behalf of the undisclosed donor, to obtain the charity's input in the gift planning process.

VIII. Description and Representation of Gift

The Gift Planner shall make every effort to assure that the donor receives a full description and an accurate representation of all aspects of any proposed gift plan. The consequences for the charity, the donor, and, where applicable, the donor's family, should be apparent, and the assumptions underlying any financial illustrations should be realistic.

IX. Full Compliance

A Gift Planner shall fully comply with and shall encourage other parties in the gift planning process to fully comply with both the letter and spirit of all applicable federal and state laws and regulations.

X. Public Trust

Gift Planners shall, in all dealings with donors, institutions and other professional, act with fairness, honesty, integrity, and openness. Except for compensation received for services, the terms of which have been disclosed to the donor, they shall have no vested interest that could result in personal gain.