



## **Gift Acceptance Policy**

### **Section 1. Overview**

The FID Group (dba Friends In Deed) (hereafter referred to as FRIENDS IN DEED) actively solicits and encourages gifts that will help it further and fulfill its mission and which reflect the values of our organization and our community.

This policy offers essential information for prospective donors to help them fulfill their philanthropic intent, for FRIENDS IN DEED representatives who may be involved in the solicitation and acceptance of gifts, and for outside advisors who may assist in the gift planning and solicitation process. The policy describes the types of gifts FRIENDS IN DEED accepts, what standards guide our decisions about what conditions need to be met for FRIENDS IN DEED to accept a donation, and who makes the final determination. These provisions are intended to ensure that FRIENDS IN DEED maintains trust as it carries out its **mission of supporting our neighbors experiencing homelessness and vulnerability with compassion and dignity**.

FRIENDS IN DEED accepts gifts where there is a conscious desire to make a gift and where the gift is consistent with the intentions of the donor and in the best interest of FRIENDS IN DEED. All gifts are accepted as unrestricted unless otherwise indicated in a written gift instrument signed by a donor and an authorized representative of FRIENDS IN DEED or in solicitation materials that state that gifts made in response to the solicitation will be restricted to a specific purpose. FRIENDS IN DEED does not authorize the acceptance of gifts that would jeopardize the financial, legal, or ethical integrity or reputation of the organization.

FRIENDS IN DEED abides by the Association of Fundraising Professionals Code of Ethical Conduct and Donor's Bill of Rights.

### **Section 2. Definitions**

A. A "gift" means a donation of money or other things of value to FRIENDS IN DEED. This policy applies to gifts and proposed gifts to FRIENDS IN DEED, as well as gifts and proposed gifts to any official FRIENDS IN DEED program, service, or group.

B. A "donor" is an individual, charitable foundation or fund, for-profit corporation, or other entity that makes a gift to FRIENDS IN DEED.

C. The FRIENDS IN DEED Gift Acceptance Committee is the body that approves certain types of gifts (as described in Section 5 below). The Gift Acceptance Committee shall consist of FRIENDS IN DEED's Executive Director, Senior Director of Development, Controller, Advancement Committee Chair, and

Board Treasurer. If determined by at least two standing members of the Gift Acceptance Committee, additional individuals may participate in discussions or meetings. Examples of additional participating individuals include, but shall not be limited to, outside legal counsel, brokers, financial advisors, program directors, and Board members. In rendering final decisions as to whether particular gifts should be accepted by FRIENDS IN DEED, the Gift Acceptance Committee is charged with making determinations including whether gifts are in line with FRIENDS IN DEED's mission and whether gifts are cost-prohibitive or burdensome for FRIENDS IN DEED to process.

### **Section 3. Gift Acceptance Principles and Standards**

Charitable giving involves balancing philanthropic, personal, financial, and tax considerations to achieve a fair and proper balance between the objectives of the donor and the purposes of FRIENDS IN DEED. This includes the following standards:

- A. The principal basis for making a gift is the desire on the part of the donor to support the mission, programs, and objectives of FRIENDS IN DEED.
- B. FRIENDS IN DEED and its representatives will not provide legal or tax advice and will advise potential donors to consult their own legal and tax counsel. No gift will be knowingly urged upon any prospective donor that would benefit FRIENDS IN DEED at the expense of the donor's interest and welfare.
- C. FRIENDS IN DEED reserves the right to refuse or return any gift that is not consistent with its mission, that could introduce a conflict of interest, that is prohibitively restrictive, that could expose FRIENDS IN DEED to liability, unacceptable expenses, or adverse publicity, or that could violate local, state, or federal law. Furthermore, gifts will only be accepted when:
  - a. Undue influence would not be exerted by the donor to shape the spending of FRIENDS IN DEED nor distort FRIENDS IN DEED's programs.
  - b. The gift does not endanger the public's trust in FRIENDS IN DEED to fulfill its mission.
  - c. The sources of the gifts are lawful.
- D. FRIENDS IN DEED will honor all requests by donors for anonymity where anonymity would not violate any legal requirements for disclosure. Policy and procedures related to protecting the anonymity of gifts are set forth in Section 6 below.
- E. To reduce the burden of asset management and to benefit immediately from the value of a gift, it is the general policy of FRIENDS IN DEED to monetize noncash assets (such as gifts of financial securities, real estate, or tangible property) as soon as possible, and FRIENDS IN DEED reserves the right to refuse a gift that comes with a restriction against monetization.

### **Section 4. Valuing Gifts**

Conforming to U.S. tax laws, the donor is solely responsible for determining the eligibility for and claiming any deductions, including by filing required IRS forms and obtaining any required appraisals or other documentation. Full responsibility also rests on the donor for the value given to any property.

FRIENDS IN DEED will accept gifts of services or goods donated in-kind if such goods or services are helpful and useful to the organization and its mission. Acceptance of in-kind gifts will be reviewed by the FRIENDS IN DEED Executive Director and Senior Director of Development, except as otherwise provided in Section 5.

## **Section 5. Gift Acceptance Procedures**

- A. Level of Review.**
  - a. The Executive Director or the Senior Director of Development, or their designees, will review and determine whether FRIENDS IN DEED will accept gifts that are unrestricted, subject only to an endowment restriction, or restricted only to be used for a purpose previously approved by the Board or a Board committee and which consist of cash or publicly traded securities with a value of up to \$500,000 or tangible property with a value of up to \$50,000.
  - b. Unless approval of the Board is required by the following paragraph, The Gift Acceptance Committee will review and determine whether FRIENDS IN DEED will accept the following types of gifts: (i) gifts of more than \$500,000; (ii) gifts of tangible property with an estimated value of more than \$50,000; and (iii) gifts referred to the Gift Acceptance Committee by the Executive Director or the Board.
  - c. The Board will review and determine whether FRIENDS IN DEED will accept the following types of proposed gifts: (i) gifts that include a restriction that would require FRIENDS IN DEED to conduct a major program or activity that the Board has not previously approved; (ii) gifts that may require FRIENDS IN DEED to make an unusually large financial commitment or expenditure; (iii) gifts of real estate or business interests; (iv) gifts that another section of this policy requires the Board to review; (v) gifts referred to the Board by the Gift Acceptance Committee or the Executive Director or that the Board decides to review in its discretion; and (vi) types of gifts not otherwise addressed by this Section 5.A.
- B. Review Procedure.** The Board, Gift Acceptance Committee, or Executive Director or Senior Director of Development, as applicable, will review proposed gifts using publicly available information and information received from the prospective donor to determine, with professional advice when appropriate, whether the gift complies with this policy's principles and standards, especially those outlined in section 3.C. This review will be conducted prior to solicitation of the donor, or prior to acceptance for unsolicited gifts. If the Board or Gift Acceptance Committee determines whether to accept a gift, its decision will be communicated to the Executive Director and Senior Director of Development within one week of being asked to review the gift or within a longer reasonable time period. In a case where the gift is rejected, the donor will be informed of the decision by the Senior Director of Development. If the Gift Acceptance Committee rejects a gift, the Executive Director will inform the Board and include the reason for rejection.
- C. Recordkeeping.** Any determination, consultation, or notification required by this policy will be recorded in writing, paper, or electronic, to a degree of detail appropriate to the magnitude of the gift and any applicable circumstances, and such records must remain accessible to the Board.

## **Section 6. Standard of Conduct**

FRIENDS IN DEED staff must abide by the FRIENDS IN DEED Employee Handbook. FRIENDS IN DEED staff or members of the Board must not benefit personally from gifts received. FRIENDS IN DEED staff and members of the Board must not participate in any gift solicitation or negotiation activity that could be deemed a conflict of interest unless approved pursuant to FRIENDS IN DEED's Employee Handbook.

Further, staff and Board members must not pay a finder's fee in exchange for acquiring any gift for the organization.

FRIENDS IN DEED will not knowingly accept gifts that result in an unethical or illegal advantage to the donor or to a third party.

### **Section 7. FRIENDS IN DEED's Responsibility to Respect Donor Privacy and Confidentiality**

All parties involved in soliciting, accepting, and managing anonymous gifts, including, but not limited to, the Board, staff, and volunteers, will abide by the terms of the donation and make all reasonable efforts not to disclose any information about the donor or the donation that is not required by law. Any intentional violations of donor confidentiality will be subject to disciplinary action.

### **Section 8. Policy Review**

The Senior Director of Development and Executive Director will review this policy annually and present recommendations for edits to the Gift Acceptance Committee if needed.

### **Certification**

Approved by the Board of Directors by unanimous vote on 4/29/2025.

### **Appendix A: Links to Referenced Documents**

#### **Fundraising Professionals Code of Ethical Standards**

<https://afpglobal.org/sites/default/files/attachments/2019-03/CodeofEthics.pdf>

#### **A Donor's Bill of Rights**

<https://afpglobal.org/sites/default/files/attachments/2018-10/DonorBillofRights.pdf>

### **Appendix B: FRIENDS IN DEED Website-posted in-kind acceptance policy**

*As of 10/16/2025*

"We do accept a variety of gift-in-kind donations. Read below for examples of items always accepted, or contact a staff member with any specific inquiries.

"Groceries can be donated to our Food Pantry, and dropped off at Friends In Deed Fridays and Saturdays, from 9:00 am to 3:00 pm. Please call 626.797.6072 if you have any questions. *Please make sure that foods are not expired or past their 'Best By' dates and are unopened.*

"Please visit [our Food Pantry page](#) for a list of foods we need most. We also accept home-grown fruits and vegetables.

"We do accept unopened toiletries like shampoo, conditioner, soap, toothbrushes, toothpaste, deodorant, feminine products, and shaving razors. We also accept pet food for dogs and cats, diapers, and infant formula.

"For questions regarding specific donations to The Women's Room, please contact Jenny Juarez, Assistant Director of The Women's Room, at [jenny@friendsindeedpas.org](mailto:jenny@friendsindeedpas.org).

"If you wish to donate other items, we do have a partnership with ACTS Thrift Store in Pasadena. Please tell them you are making your donation on behalf of Friends In Deed, and we receive store credit. We can then send our clients and guests there to shop for themselves, since it is difficult to know exactly what each person's needs will be. This is also a wonderful and empowering solution that brings dignity to this service. ACTS Thrift Store is located at 1311 N. Altadena Drive, on the SW corner of Washington and Altadena. Their phone number is 626.577.4477. ACTS also accepts donations of toys, books, electronics, and miscellaneous household items. No furniture at the Pasadena store."