

# NWYS Board Policy:

# Fundraising

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| Purpose |

This policy governs the fundraising practices of Northwest Youth Services. It governs the acceptance of gifts (including grants) by NWYS and provides guidance to prospective donors and their advisors when making gifts to NWYS. This policy applies to all gifts received by NWYS for any of its programs or services.

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| General Policy |

The Board of Directors of NWYS and its Executive Director, or designee, solicit current and deferred gifts from individuals, corporations, and foundations to secure the future growth and mission of NWYS. NWYS adheres to a relationship-based approach to fundraising. Solicitation of gifts is based on the concepts of mutual respect and ongoing partnership and with an interest in matching the interests of the donor with the needs of the organization.

NWYS will accept gifts to the organization, as described below, without prior review by the Board of Directors, in accordance with due diligence practices established by NWYS. All gifts are recorded in accordance with Generally-Accepted Accounting Principles.

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| Unrestricted and Restricted Gifts |

NWYS is authorized to accept the following:

* Gifts of cash: Accepted in any form. Checks shall be made payable to "Northwest Youth Services" and in no event shall be made payable to any employee, agent, or volunteer for the credit of NWYS.
* Tangible Personal Property: Accepted, provided that the donor shall sign a statement of ownership and disclose any liens on the property. NWYS will not accept any property subject to a restriction on the ability of NWYS to use, sell, or otherwise deal with the property as it deems necessary.
* Publicly-traded Securities: Accepted, provided that NWYS will promptly sell any contributed securities.
* Closely-held Securities and Other Intangibles: Accepted, provided that NWYS does not accept securities or other intangible assets that may not be sold, have no value, or may result in additional liability to NWYS.
* Life Insurance Policies: Accepted, provided that NWYS is the owner and the irrevocable beneficiary of the policy. If the policy is not fully paid up, the donor will be encouraged to make annual gifts to NWYS sufficient to cover additional premiums. NWYS has the right to retain the life insurance policy, cash it in, or otherwise make use of its value.
* Real Estate: Accepted, provided that all gifts of real estate will be evaluated and satisfy due diligence requirements of NWYS. NWYS will not accept any real estate subject to a restriction on the ability to use, sell, or otherwise deal with the property as deemed necessary by NWYS. Costs related to acceptance of gifts of real property, such as legal fees, surveying costs, hazardous waste surveys, etc., will be allocated as mutually agreed and will not affect the recorded value of the gift. Appraisal costs are the responsibility of the donor.
* Bequests: Accepted, provided that a bequest will not be recorded as a gift until the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the gift will be recorded in accordance with Generally-Accepted Accounting Principles.
* Charitable Pledge Agreements: Accepted, if payable in assets listed above.
* In-kind Gifts (e.g., supplies, equipment, services): Accepted, provided that the in-kind gift does not involve costs incurred as a result of accepting the gift, such as transportation or storage. In the event costs may be incurred, the gift will be reviewed by the Board of Directors prior to acceptance.

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| Use of Legal Counsel |

NWYS will seek the advice of legal counsel in matters relating to the acceptance of gifts, when appropriate.

For non-standard gifts, NWYS encourages prospective donors to seek the assistance of their own legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

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| Appraisals and Legal Fees |

NWYS does not appraise property. It is the responsibility of the donor to secure an appraisal where required. NWYS will not pay the legal fees of the donor. The donor will pay any fees for appraisals and legal advice required.

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| Donor Acknowledgements |

Donors to NWYS will receive a formal acknowledgement of their gift and written donation receipt in a timely manner. Contributions made to NWYS are tax deductible to the fullest extent of the law. If the donor receives anything in exchange for the donation, the tax receipt will clearly state what portion of the donation is tax deductible. In the case of donations requiring additional IRS documentation, (e.g., tangible property with a value of $5,000 or more), all appropriate tax documentation (e.g., Form 8282) will be provided.

All new donors will be included in informational mailings and receive invitations to special events.

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| Donor Privacy Policy |

Any information supplied to NWYS by donors will be used solely to fulfill their donation and will not be shared for any reason, unless permission to do so is granted by the donor. All requests to remain anonymous will be honored. NWYS does not sell or share donor lists.

Donors who supply NWYS with their address, telephone number, or email address may be contacted periodically for donor relations purposes and/or with information regarding upcoming events. Donors may place limitations on the frequency and/or means of contact or may request to be permanently removed from the mailing list by contacting NWYS via email, phone, or mail. All requests to limit contact and/or be removed from the mailing list of NWYS will be honored.