



Gift Acceptance Policy

1. Purpose:

This policy outlines the guidelines for accepting gifts to EquiCenter, Inc. ("EquiCenter") to ensure all gifts align with our mission, values, and legal obligations. Always consult your attorney or tax advisor for details about the tax consequences of gifts.

2. Eligible Gifts:

EquiCenter welcomes gifts that support our mission of fostering growth, wellness, and educational opportunities for people of all ages and abilities through the power of equestrian, horticultural and outdoor experiences. Eligible gifts include, but are not limited to:

- **Cash and Cash Equivalents:** Checks, money orders, electronic transfers.
- **Securities:** Stocks, bonds, mutual funds.
- **Real Estate:** Land, buildings.
- **Tangible Personal Property:** Equipment, vehicles, artwork.
- **In-Kind Gifts:** Goods or services that directly support our programs.
- **Planned Gifts:** Bequests, charitable trusts, charitable gift annuities.

3. Acceptance Criteria:

EquiCenter will accept gifts that:

- Are consistent with our mission and values.
- Do not impose undue burdens or liabilities on the organization.
- Comply with all applicable laws and regulations.
- Do not create conflicts of interest.
- Do not compromise our reputation.

4. Gift Review and Acceptance:

- Gifts of cash and readily marketable securities will generally be accepted without further review.
- Gifts of real estate, tangible personal property, and planned gifts will be reviewed by the Executive Director and/or the Board of Directors (the "Board"), as necessary.
- The review will consider factors such as:
 - The gift's potential impact on EquiCenter.

- Any associated costs or liabilities.
 - The donor's intent and any restrictions.
 - The marketability of the gift.
- EquiCenter reserves the right to decline any gift that does not meet our acceptance criteria.

5. Gift Restrictions:

- Donors may designate gifts for specific programs or purposes.
- EquiCenter will make every effort to honor donor restrictions, provided they are consistent with our mission and legal obligations.
- If a designated program or purpose ceases to exist or becomes impractical, EquiCenter may redirect the gift to a similar program or purpose, with the donor's consent if possible.

6. Gift Acknowledgement and Recognition:

- All gifts will be acknowledged promptly and appropriately.
- EquiCenter will comply with IRS regulations regarding substantiation of charitable contributions.
- Donor recognition will be handled in a manner consistent with the donor's wishes and EquiCenter's policies to the extent possible.

7. Confidentiality:

- EquiCenter will use best efforts to maintain the confidentiality of donor information, except as required by law.

8. Valuation:

- The donor is responsible for determining the fair market value of any non-cash gift for tax purposes.
- EquiCenter will not provide appraisals or valuations of gifts.

9. Conflict of Interest:

- Board members and employees must disclose any potential conflicts of interest related to gift acceptance.
- Any gift from a Board member or employee that constitutes a conflict of interest, or appearance of such, must be reviewed and approved by the Board, without the interested party present during the vote.

10. Policy Review:

- This policy will be reviewed periodically and updated as necessary by the Board.

Contact Information:

For questions or to discuss a potential gift, please contact:

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