



CHILDREN'S AID
AND FAMILY SERVICES, INC.

Gift In Kind Policy

Children's Aid and Family Services receives hundreds of non-monetary gifts (e.g. furniture, clothing, books, toys, children's presents, equipment, gift certificates/cards, services) each year. Non-monetary gifts are what the IRS terms "gifts in kind." All 501(c)(3) nonprofit agencies are legally required to fully disclose all gifts in kind received. Thus, every gift accepted no matter how small or large – received must be properly recorded, following the attached protocol for donations.

- Gifts in kind may only be accepted for the benefit of agency clients or programs.
- Gifts in kind may be solicited, e.g. an appeal for hearing aids for the hearing impaired senior service program or new books for the Read Now program. ***All gifts in kind are solicited either directly by the Development staff and/or with approval from the Development department.***
- Gifts in kind may also be unsolicited; the agency regularly receives calls from donors who wish to make donations of gifts in kind.
- Not all offers for gifts in kind can or should be accepted, nor does the IRS require a nonprofit to accept items it cannot use. ***Only those gifts that can serve a true agency purpose, in line with the donor's vision, should be accepted. If in doubt, please call the Development department.***
- Generally, only new clothing, toys, and books should be accepted, unless the items are very, very gently used and a program is willing to accept them. Please carefully look at what is being offered. If the item(s) is/are better suited for another charity, ***please express extreme gratitude to the donor for thinking of us, but advise the items would be better used by another nonprofit organization*** Examples: Children's Aid and Family Services cannot accept used adult clothing, as we have no need for it. Therefore, an organization like The Salvation Army might be a better choice. Used stuffed, plush, soft toys, no matter how gently used, also cannot be accepted, as our licensing requires us to use only new toys. A family shelter might be a better choice.
- Large items – e.g. furniture, heavy equipment – may only be accepted if accommodations can be made for them to be delivered or picked up on a volunteer basis. That is, neither our Facilities staff, nor any other staff member, can be asked to pick up such items as part of their regular duties.
- Program staff may accept gifts in kind, following the attached protocol, when the gifts can be genuinely put to good use by the agency in a reasonable time frame.
- No gift – no matter how small or large – may be accepted or repurposed for personal use by any member of staff, even if the donor says it is acceptable. This is a violation of our code of ethics, acceptable fundraising principles, and the Federal Government IRS guidelines. Disciplinary action, up to and including termination, may result if a member of staff is found to have violated this code.

- **Every gift – no matter how small or large – received MUST be properly recorded, following the attached protocol for donations.** Failure to do so is a violation of the Federal tax code, our code of ethics, accreditation standards, and acceptable fundraising principles.
- If an item is accepted for a specific program, and it later turns out it cannot be used for some reason, arrangements should be made for it to be distributed to another agency program or to another nonprofit.
- Items that have been donated may be disposed of if they are not or are no longer in usable condition. If in doubt, contact the Development department.

Gifts in kind are given by a donor with the expectation that a gift will be used in a specific manner and/or by someone in need. A gift may not always be specifically designated, or its actual designation may be left up to agency staff, but **the intention of the gift is always that it is to help those in need.**

Children’s Aid and Family Service is committed to excellence in donor stewardship, and always honors the intentions or wishes of the donor. Following are some examples of how gifts in kind are stewarded:

- The electrical union may be solicited to, and agree to, complimentarily update all the wiring on a specific property.
- A gift of new toys given in December is clearly expected to be used to provide a child or children in our care with a special holiday. The donor is giving the gifts for that reason – he or she wants to make sure children in need are provided for at the holidays. In the event we receive an over-abundance of children’s gifts and cannot truly utilize all of them, and there are other agencies struggling to provide gifts to their clients, we must honor the spirit in which the gift was given and share our largesse.
- A donor from Park Ridge may offer us a piece of exercise equipment and note that he or she thinks it would be nice for the boys at Children’s Haven. If Children’s Haven cannot use the item – they may already have a piece of equipment or may simply not have any more room – we can suggest the equipment be placed in a different group home. If the donor agrees, we can accept the item. If the donor feels strongly the item would be better used by boys, or simply wants it used by a needy group in Park Ridge, we respect that decision. If we know of another 501(c)(3) that fits the donor’s vision, we provide contact information.
- If a donor specifically wishes to give something to Turrell, and the Turrell staff can use the item and accepts it, the item must be used at Turrell. That is, the Turrell staff could not accept a gift of a nice, working, slightly scratched piano for the multipurpose room in January – then get a better offer for a fabulous, like new one in February – and thus decide to “re-gift” the first piano.
- If a donor has an item to offer that could be used in a number of places, and requests we use it as we see fit, we determine where the item is most needed and inform the donor in our thank you letter detailing where it has been placed. For instance, a stroller may have been accepted by a 200 Robin Road staff member. The staff member may determine that neither Turrell, nor the Boarder Baby program, has an urgent need for it, but a Baby Basics family would truly benefit from the donation. The donor will receive a letter advising him or her where the stroller was put to good use.
- If there is any question regarding whether an item should or should not be accepted, please contact Lyn Ramage in the Development department.

Maintaining excellent relationships with all of our donors and people from the community who are interested in our work is imperative. The above policy has been written for that purpose, so that those who give to us and to our clients are treated in the most respectful, professional manner possible and have confidence and trust in us. If there are any questions regarding this policy, or any item therein, please contact Lyn Ramage in the Development department.