



Gifts Acceptance Policy

Mission and Purpose

Our mission is to transform the criminal justice system by building a movement of public defenders who provide equal justice for marginalized communities. The purpose is to focus on the problem of a broken criminal justice system, and specifically the dehumanization of poor people and the lack of respect for the lawyers who speak for them.

Vision Statement

We envision a nation where every person has access to zealous, outstanding representation necessary to ensure “equal justice for all” in the criminal justice arena.

Purpose of this policy and guideline

The purpose of this policy is to govern acceptance of gifts and to provide guidance to donors and their professional advisors in completing gifts. Purposes include discharging fiduciary responsibility, protecting the board from third party liability and IRS sanctions, and protecting the nonprofit from unanticipated costs and negative publicity.

Policy and Guidelines

Gideon’s Promise solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects. Donations and other forms of support will generally be accepted from individuals, partnerships, corporations, foundations, government agencies, or other entities, stocks, in-kind services are subject to the following limitations:

- a. Gifts delivered to the agency without solicitation
- b. Gifts requiring us to assume financial or other obligations
- c. Gifts that name us as trustee or requires Gideon’s Promise to act in any fiduciary capacity

Certain types of gifts must be reviewed such as real property, personal property or gifts of security due to the special liabilities they may pose for Gideon’s Promise. These gifts may only be accepted upon approval of Owens & Associates and our governance board.

When considering whether to solicit or accept gifts, the organization will consider the following factors:

- Values—whether the acceptance of the gift compromises any of the core values of Gideon’s Promise
- Compatibility— between the intent of the donor and the organization’s use of the gift
- Public Relationships—whether acceptance of the gift damage the reputation of Gideon’s Promise
- Primary Benefit—whether the primary benefit is to Gideon’s Promise versus the donor

- Consistency—whether acceptance of the gift is consistent with prior practice
- Form of Gift—Is the gift offered in a form that Gideon’s Promise can use without incurring expense
- Effect on Future Giving—Will the gift encourage or discourage future gifts

All decisions to solicit and/or accept potentially controversial gifts will be made by the Executive Committee of the Board in consultation with the President and Executive Director. The primary consideration will be the impact of the gift on the organization.

Gifts Generally Accepted

Cash. Cash gifts are acceptable in any form, including by check, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type (e.g., Visa, MasterCard, American Express, Discovery), card number, expiration date, and name of the card holder as it appears on the credit card)

Marketable Securities. Marketable securities may be transferred electronically to an account maintained at one or more brokerage firms or delivered physically with the transferor’s endorsement or signed stock power (with appropriate signature guarantees) attached. All marketable securities will be sold promptly upon receipt unless otherwise directed by our Executive Committee. In some cases marketable securities may be restricted, for example, by applicable securities laws or the terms of the proposed gift; in such instances the decision whether to accept the restricted securities shall be made by the Executive Committee.

Bequests and Beneficiary Designations under Revocable Trusts, Life Insurance Policies, Commercial Annuities and Retirement Plans. Donors are encouraged to make bequests to Gideon’s Promise under their wills, and to name Gideon’s Promise as the beneficiary under trusts, life insurance policies, commercial annuities and retirement plans.

Charitable Remainder Trusts. Gideon’s Promise will accept designation as a remainder beneficiary of charitable remainder trusts.

Charitable Lead Trusts. Gideon’s Promise will accept designation as an income beneficiary of charitable lead trusts.

Gifts Accepted Subject to Prior Review

Tangible Personal Property. The Executive Committee shall review and determine whether to accept any gifts of tangible personal property in light of the following considerations: does the property further the organization’s mission? Is the property marketable? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?

Life Insurance. Gideon’s Promise will accept gifts of life insurance where Gideon’s Promise is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.

Real Estate. All gifts of real estate are subject to review by the Executive Committee. Prior to acceptance of any gift of real estate other than a personal residence, Gideon's Promise shall require an initial environmental review by a qualified environmental firm. In the event that the initial review reveals a potential problem, the organization may retain a qualified environmental firm to conduct an environmental audit. Criteria for acceptance of gifts of real estate include: Is the property useful for the organization's purposes? Is the property readily marketable? Are there covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?