

HENRICO COUNTY COURT APPOINTED SPECIAL ADVOCATES (“CASA”) GIFT ACCEPTANCE POLICY

I. Introduction

CASA, a nonprofit organization organized under the laws of the Commonwealth of Virginia, encourages the donation of gifts to CASA for purposes that will help the organization further and fulfill its mission. The mission of CASA is to promote safe, permanent homes for abused and neglected children by providing trained volunteers to advocate for them throughout their involvement in the juvenile court process. The intent of this Gift Acceptable Policy (the “Policy”) is to set forth general principles and procedures to govern the acceptance of gifts by CASA and to provide guidance to prospective donors and their advisors when making gifts to the organization.

II. General Principles

For the purposes of this policy, a gift is defined as a voluntary transfer of money, property, or anything else of value made by a donor without receipt of an economic benefit or other form of consideration commensurate with the money, property, or other item of value that was transferred. The Board of Directors and staff of CASA solicit gifts from individuals, corporations, and foundations to secure the growth and mission of the organization. The provisions of this Policy shall apply to all gifts received by CASA for any of its programs or services.

As a general rule, gifts shall be accepted when in the mutual best interest of CASA and the donor; however, donors are responsible for ensuring that proposed gifts further their own personal, charitable, financial, and estate planning goals and are consistent with applicable policies, procedures, and interests. Further, CASA will accept a gift if there is a reasonable expectation that acceptance of the gift ultimately will benefit the mission of CASA. Factors that may be considered include but are not limited to the following:

1. The capacity of CASA to utilize the gift
2. Gift restrictions or requirements
3. Costs or other responsibilities CASA may incur by accepting the gift
4. Compliance with internal policies

III. Conflicts of Interest

CASA values and will protect its integrity and its independence. Gifts shall not compromise CASA or the donor with restrictions or conditions that may expose either party to adverse publicity, provide the appearance of impropriety, or result in real or perceived conflicts of interest or commitment. CASA encourages all prospective donors to seek the assistance of independent legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences.

IV. Acceptance and Refusal of Gifts

CASA will adhere to all applicable federal, state, and local laws and regulations. CASA will accept gifts that are consistent with the organization's stated mission, purpose, and priorities. CASA will not accept gifts that violate the terms of CASA's charter or other internal policies and procedures.

The Executive Director has the authority to accept all gifts of cash and unrestricted marketable securities. The Board of Directors shall make all final decisions on the acceptance and refusal of all other gifts by majority vote. CASA may seek the advice of legal counsel or other relevant experts prior to making decisions on particular gifts, when appropriate.

V. Confidential Information

CASA, its Board of Directors, and its staff members shall hold all confidential or proprietary information obtained from or about donors or prospects in confidence. CASA shall also consider donor wishes in regard to publication of information or other forms of recognition, as appropriate.

VI. Changes to the Policy

The Board of Directors must approve any changes to, or deviations from, the Policy by majority vote.