



ACRES FOR LIFE

Therapy & Wellness Center

Acres for Life General Gift Guidelines

Acres for Life accepts contributions that:

- Align with our mission and values
- Do not compromise our independence or integrity
- Do not place an undue administrative, financial, or legal burden
- Comply with all applicable laws and ethical standards

Acres for Life reserves the right to decline any gift that:

- Conflicts with our mission, values, or public trust
- Contains overly restrictive conditions
- Presents a liability or risk that cannot be responsibly managed

Acceptable Gift Types

1. Cash Gifts

- Accepted by check, cash, credit card, or electronic transfer
- Recorded on the date received and acknowledged per IRS guidelines
- Unrestricted gifts are preferred; restricted gifts are accepted when they align with program capacity and strategic goals

2. Real Estate & Tangible Property

- May include land, homes, vehicles, or other personal property
- Subject to due diligence, including:
 - Independent appraisal
 - Environmental and legal assessments
 - Marketability and maintenance evaluation
- Property will typically be sold unless it meets a programmatic or strategic use



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3. In-Kind Donations and Services

- Accepted only if they meet an identified organizational need
- Donors are responsible for assessing value for tax purposes
- Acres for Life provides acknowledgment but does not appraise or assign value

5. Planned Gifts

Includes gifts arranged during a donor's lifetime to be realized in the future:

- **Bequests** through wills or trusts
- **Retirement plan assets** or life insurance beneficiary designations
- **Charitable trusts** that provide income and long-term benefits

We encourage donors to notify staff of planned gift intentions to ensure proper recognition and documentation.

6. Restricted Gifts

Restricted gifts are accepted for specific programs or purposes if:

- They align with current services and capacities
- They do not require starting new, unresourced initiatives unless approved by the Gift Acceptance Committee
- If the restriction becomes impracticable, we will work with the donor or their representative to revise the terms or apply legal provisions as needed

Unacceptable Gift Types

Acres for Life does not accept:

1. Cryptocurrency

- Due to valuation volatility, lack of regulation, and administrative burden

2. Conditional Gifts

- Gifts that are contingent on performance outcomes or other conditions beyond our control may be declined



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Legal & Ethical Considerations

- Acres for Life does not provide legal, tax, or financial advice. Donors are strongly encouraged to consult their advisors before making a gift.
- Legal counsel will be engaged for:
 - Gifts that name Acres as a fiduciary or trustee
 - Gifts involving significant legal or financial obligations
 - Complex transactions involving risks or legal interpretation

Gift Acceptance Committee

Purpose

The Gift Acceptance Committee (GAC) reviews and approves non-routine, non-cash, or high-risk gifts to ensure alignment with our mission and risk management protocols.

Membership

- CEO/Owner
- Chair of the Board of Directors
- Development Director

Responsibilities

- Review complex, restricted, or real property gifts
- Evaluate legal, financial, or reputational risks
- Recommend when outside counsel or appraisal is necessary
- Conduct annual review of this policy

Valuation & Acknowledgment

- Donors are responsible for determining the value of non-cash gifts for tax purposes.
- Acres for Life provides written acknowledgment per IRS requirements.



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- All gifts are recorded according to Generally Accepted Accounting Principles (GAAP) and are reflected in organizational and donor reporting.

Declining Gifts

A gift may be declined if it:

- Requires unavailable resources or diverts capacity from core mission
- Supports an initiative outside our strategic direction
- Carries unacceptable reputational risk
- Violates legal, tax, or ethical standards

Policy Review

This policy is reviewed annually by the Gift Acceptance Committee and revised as needed, with final approval from the Board of Directors.