

**Gift  
Acceptance  
Policy**

**for**

**Front-Porch Felines**

as of

March 1, 2018

## **Organization's Purpose**

It is the mission, duty and purpose of Front-Porch Felines to alleviate suffering in the feral cat population by means of education, sterilization, nutritious food, shelter and medical care. It is our intent to be available when possible, to help individuals or businesses manage feral cats on their property or under their care.

Although feral cats are not normally socialized to people, they still have some of the same basic needs as our companion animals. Even more so.  
Every animal, including our community cats deserve food, water and shelter from the elements.

## **Purpose of the Gift Policy**

This policy has been prepared by Front-Porch Felines' directors to give clear and concise advise to donors when deciding whether to donate to FPF. It specifies types of gifts accepted and general conditions of gift giving. At any time if a special situation arises it will be discussed by the FPF board.

## **Contact Information**

### **Address:**

Front-Porch Felines  
PO Box 514  
Fort Lupton, CO 80621

### **Phone**

303-857-7878

### **Email**

[info@frontporchfelines.org](mailto:info@frontporchfelines.org)

### **Website**

[www.frontporchfelines.org](http://www.frontporchfelines.org)

## **Gift Policy Overview**

Donations are the major source of funding in support of Front-Porch Felines's mission, in addition to grants and fundraising revenue. Donations are gratefully appreciated and carefully managed. Generally - and apart from a few exclusions - if it has value, FPF can apply that value to make it possible to save and improve the lives of feral and abandoned cats in its service area. Unrestricted gifts in excess of \$1,000 in value, and all restricted gifts regardless of amount, are reviewed by FPF Board of Directors prior to acceptance. In their review for acceptance, gifts are

considered for their appropriateness to FPF's mission, their effect on FPF's charitable status and public image, and the effort involved in administration. The Board of Directors retains discretionary authority in the acceptance or rejection of any specific gift.

For accepted gifts of any amount, donors may participate in the decision of how the gift will be applied to the FPF mission. For gifts in excess of \$5,000, the money may be managed in a separate account, named as a memorial or tribute fund, and reserved for a specific FPF purpose as desired by the donor after consultation with the FPF President and Executive Director. A written acceptance agreement may be used for assurance of mutual understanding.

In its duty to the organization, the FPF Board uses legal counsel at its discretion in the review of certain gifts prior to acceptance.

If there are appraisal, legal, accounting, or other professional fees associated with the making of a gift - beyond a normal pre-acceptance review performed at FPF's direction - FPF respectfully requests that the donor pay these costs.

FPF respects the privacy of its donors. It does not sell or exchange any individual donor information.

Receipts are available for all donations.

## **Types of Gifts and Their Use**

### **Cash, Check, Credit, Debit, PayPal**

Donors may contribute cash and equivalents in a number of ways.

In person, by mail, by phone or through the internet on our website.

### **In-kind**

FPF is always in need of various supplies. Some of the ongoing needs are maintained on a wish list in the categories of cat food, shelters, medical care, cleaning supplies, and miscellaneous. If you have items to donate, please contact any Director.

### **Bequests**

FPF is especially pleased to be the beneficiary of bequests, whether they are complete estates or fractional ones. In the case of a complete estate or a significant fractional share, if a bequestor desires for FPF to manage the estate settlement process, that may be considered, after discussion with the FPF President and Executive Director. For larger bequests, if a bequestor wishes to have their estate applied to a specific FPF program or purpose, the FPF President and Executive Director would be pleased to work with the bequestor in the planning process.

### **Publically Traded Securities**

Gifts of stocks, bonds, mutual funds, and other publically traded securities may be made through an in-kind transfer to FPF. The value of the gift is determined - using IRS guidelines - on the date of transfer as the average of the high and low trade prices on that day.

It is FPF's policy to sell securities as soon as practicable, usually within a few days of the transfer. If a donor wishes to make a gift of securities, they may obtain the necessary information from the FPF Treasurer or any Director.

### **Tangible Personal Property**

Antiques, collectibles, jewelry, precious metals, and numismatics are gratefully accepted. The property is placed for sale either through local consignment shops with which FPF contracts, or through one of several online venues as managed by a volunteer knowledgeable in that process. Acceptance criteria are broad, and acceptance is determined at FPF's discretion.

For personal property donations, valuations are donor-determined. Donors may need to file Form 8283 with their income tax return, depending on the value contributed.

### **Life Insurance, Retirement Plans, and Trust Beneficiary Designations**

FPF is pleased to be named as beneficiary on life insurance policies, retirement plans, and trusts. Donors are encouraged to work with their estate planning attorneys and financial advisors to ensure the correct designations. The FPF President and Executive Director, and Treasurer, are available to consult as desired.

### **Real Estate**

Real estate must have clear title, no environmental problems, and no debts or restrictions on the use of the property other than governmental and covenantal restrictions or restrictions and debts acceptable to the Board of Directors. Prior to acceptance, real estate is reviewed by FPF's legal counsel and real estate consultants, in addition to the normal review of larger gifts by the President and Executive Director, Treasurer, and Board of Directors. Rural property, such as might be used as a sanctuary location, is especially of interest to FPF.

### **Closely Held Securities and Business Interests**

Because of their complexity and financial risk, gifts of closely held securities and business interests are reviewed by FPF's legal counsel and business advisors prior to acceptance approval by the Board of Directors.

### **Motor Vehicles**

FPF facilitates gifts of automobiles, trucks, motorcycles, boats, and recreational vehicles with a clear title - running or not - through *Cars for Charity*. It is an easy process, and more information is available at [www.carsforcharity.net](http://www.carsforcharity.net), along with downloadable instructions and forms.

### **Yard Sales and Flea Market Tables**

If a donor wishes to have a sale to benefit FPF, volunteers may be able to assist, depending on timing and availability.

### **Other**

Other gift types, such as mineral interests, intellectual property, bargain sales, etc., are also appreciated, and accepted after proper review by the Board of Directors and their advisors. 6

**Exclusions**

It is FPF's policy to decline gifts within certain categories. While FPF is appreciative of all intentions to benefit the organization, certain gifts are beyond the scope of FPF's ability to apply their value to the furtherance of its mission. Such gifts include the following.

- Real estate that carries the potential for environmental or other substantial liability
- Real estate limited partnerships (other than publically traded REITs)
- Time share interests
- Gifts that could cause a financial obligation greater than the value of the gift or present an administrative burden in excess of what can be accommodated
- Gifts that carry restrictions that are not acceptable to FPF's Board of Directors