

**UNITY PERFORMING ARTS FOUNDATION  
DREAMS OF GOLD CAMPAIGN GIFT ACCEPTANCE POLICY**

The following principles constitute the Unity Performing Art Foundation's (UPAF) policy on the acceptance of gifts for the "*Dreams of Gold Choir Olympic Campaign*" for the Voices of Unity program. This policy is intended to guide the Board of Directors, the UPAF Director, Choir Members and others representing UPAF, in the acceptance of gifts, while giving full consideration to the interests and concerns of potential donors.

**I. GOALS OF CAMPAIGN**

- A. There are two primary areas of support that are crucial to this effort: ongoing operating support and costs specific to performing at the World Choir Games. As such, this shall be a combined campaign to ensure ongoing programmatic needs are met while funds are being raised for the World Choir Games trip.
  
- B. The goals for the campaign are listed in the campaign case statement as follows and may change as the campaign progresses:
  - a. **Operating Support - \$250,000**  
We have set a goal of raising \$250,000 in this campaign to fund current operating needs and anticipated operating needs in the months immediately following the competition in China.
  
  - b. **World Choir Games - \$350,500 (estimated)**  
Participation in the World Choir Games is a unique, once in a lifetime opportunity for the youth we serve. The total funds needed to participate in the World Choir Games includes airfare, hotel, transportation, food, and uniforms.
  
  - c. **Pre-Trip Preparations - \$120,000**  
Preparing to compete in an international competition, planning the logistics and managing the scope of this project will require resources. Estimated costs include performance production, marketing, fundraising costs, and additional part time staff to manage various aspects of preparing for the World Choir Games.

**II. GENERAL GIFT ACCEPTANCE POLICIES**

- A. For the purpose of this policy, gifts are defined as all known forms of contributions that may come to or be offered to UPAF.
  
- B. In accepting gifts from any source, UPAF must retain control over its appointments and assignments, the content and conduct of its programs, and any other activities under its sponsorship. Although advisory and consultative arrangements of various kinds may be utilized, UPAF cannot share or delegate to others the responsibility for deciding what activities are to be carried out in the name of UPAF.

- C. Gifts are accepted only if they are for purposes which are consistent with and of assistance to the objectives of UPAF and for activities defined within the “Dreams of Gold Choir Olympic Campaign” Case Statement.
- D. In seeking support, the primary emphasis is placed on the purposes to which the gift would be committed, and on UPAF’s ability to determine freely what those purposes are to be, rather than on the nature of the source of support. Acceptance of gifts which serve UPAF’s basic purposes does not connote approval or endorsement by UPAF of the views or activities of the donors. Although there may be circumstances in which UPAF would decide not to accept gifts that may have come from a particular source or have been acquired in a particular manner, the clear presumption is that this would occur only in very exceptional circumstances.
- E. Gifts will not be accepted which would require UPAF to act in violation of established policies forbidding discrimination, particularly on grounds of age, race, sex, religion, handicap, or national origin..
- F. Although the campaign staff and UPAF staff will provide all appropriate assistance, the ultimate responsibility regarding appraisals, the tax deductibility, and/or similar local, state and/or federal legal compliance issues regarding commitments rest with the donor and/or such counsel as the donor may wish to secure.
- G. UPAF, through the campaign leadership, other volunteers, or representatives of UPAF, will neither knowingly seek nor accept any commitment it believes is not in the potential donor’s best interest to commit.
  - a. In the event that such a commitment is accepted and the circumstances brought to the attention of campaign leadership, such a commitment will not be considered binding on the part of the donor, and any transfer of assets made in conjunction with the commitment will be returned or repaid.
  - b. Furthermore, a donor may upon written request seek, without explanation, to withdraw his or her commitment. Upon receipt of such a request UPAF reserves the right to negotiate with the donor concerning funds already received and expended.
- H. While all commitments regardless of size and designation are welcome, commitments of immediate cash, negotiable assets, or short-term pledges are the forms of donor commitment which have the greatest immediate impact on the needs of the current campaign.
  - a. This is not meant to disparage or in any way discourage other types of commitments which do not include “immediate cash”.
  - b. The rationale and urgency of the trip to China create immediate and short term funding needs.

### **III. CHOIR MEMBER FUNDRAISING**

- A. As a pre-requisite for attending the trip to China, choir members will be required to assist in fundraising for the campaign. Specifically, members will be required to raise \$1,000.

- B. Funds raised by choir members will be designated for the general purposes of the campaign, including costs related to competing at the World Choir Games in China, and will not be specifically designated for use by any one choir member.
- C. To meet the pre-requisite of travel, choir members will receive recognition and credit for funds raised for the campaign through their personal efforts.
- D. Donors may contribute gifts to the campaign and request that individual members of the choir receive credit for solicitation. This request may be made in writing, on a pledge form, on a check, via the UPAF website, or by verbal request to representatives of UPAF.
- E. Any member who raises less than \$1,000 may still be eligible to attend the trip via a “China Trip Sponsorship Fund”.
  - a. Gifts may be made by individuals in the community towards the sponsorship fund to assist choir members who do not meet the personal fundraising goal of \$1,000.
  - b. Additionally, UPAF may designate a portion of undesignated gifts to the campaign towards the sponsorship fund.
  - c. Recipients of trip sponsorship funds will be decided at the sole discretion of UPAF.
- F. Choir members and representatives of UPAF must make clear when soliciting donors that funds raised will go towards the trip and the general needs of UPAF, not specific travel costs for individual choir members.

#### **IV. SPECIAL GIFTS**

The primary goal of the *Dreams of Gold Choir Olympic Campaign* is to raise funds to meet the immediate needs of UPAF as listed in the Campaign Case Statement. These needs can most immediately be met through the receipt of cash or other liquid assets. Pledges will be considered on request. It is recognized, however, that other forms of commitment will be occasionally offered by donors and provisions for their inclusion in the Campaign goals must be considered. The following guidelines stipulate which gifts may be credited to the Campaign.

- A. Securities (stocks, bonds, etc) will be credited at fair market value on the date of gift.
  - a. UPAF may accept gifts of marketable securities that can be liquidated in a timely fashion, such as publicly traded securities.
  - b. According to IRS regulations, securities must be transferred to a brokerage account held by UPAF in order for donor to receive favorable tax treatment.
  - c. All securities received will be liquidated by UPAF broker as soon as possible
- B. Gifts of personal property (e.g., antiques, painting, jewelry, stamps, coins, etc.) may be considered on an individual basis and recognized at their appraised value (appraisal to be obtained by the donor) at the time they are transferred.
  - a. Federal law specifies that gifts of tangible personal property are tax deductible in relation to the use of such a gift to support the exempt objectives of UPAF.
- C. Gifts matched by the donor’s employer will be credited to the total gift of the donor for recognition purposes

#### **V. GIFT ALLOCATION POLICY**

- A. All gifts received during the campaign period will be designated towards the primary goals of the campaign:
- B. Donor gifts designated for a specific need as listed in the campaign case statement, such as costs associated with the Trip to China, will be allocated to the stated purpose upon receipt.
  - a. If, in the case that adequate funds for the China trip are not obtained, donors who designated gifts for specific costs related to the trip to China will be contacted and asked to allow gifts to be used for the operating goals of the campaign.
- C. Gifts received in conjunction with a choir member's efforts or designated by a donor to be credited towards a member's efforts as described in section IV will be credited as such.
- D. Undesignated gifts received through efforts of the campaign or with campaign response materials will be allocated as "unrestricted" and placed in the campaign fund. Allocations from the campaign fund will be determined by the UPAF Director as authorized by the Board of Trustees.
- E. Unrestricted Gifts received that are determined to not be in conjunction with the campaign efforts (such as grant requests for unrestricted operations, normal annual funding streams, etc) will be allocated as "unrestricted" and placed in the annual fund. Allocations from the annual fund will be determined by the UPAF Director as authorized by the Board of Trustees.

## **VI. ACKNOWLEDGMENTS**

- A. Gift acknowledgment and receipts will be issued in recognition of any and all documented contributions accepted by the UPAF. A dollar amount will be recorded only for those contributions which are in the form of cash, a marketable security or a tangible asset for which there is an independent third party appraisal.

## **VII. POLICY FOR RECOGNITION**

- A. All gifts to the Campaign will be recognized within UPAF gift recognition guidelines as stated in the campaign case statement.
- B. UPAF will work with donors to arrange appropriate recognition for gifts to the Campaign. Depending upon the scale and purpose of the gift, this recognition may include naming opportunities, press releases for the public media, and special events.

## **VIII. ADOPTION**

The UPAF Board of Directors approved and adopted this policy via email vote March \_\_, 2010.