



Gift Acceptance, Use, and Acknowledgement Policy

1. All contributions to ECM are made with the understanding that the ministry has complete control and administration over the use of the donated funds. However, appropriate efforts will be made to follow the donor's intent for use of all contributions.
2. Acceptance of any contribution, gift or grant is at the discretion of Every Child Ministries. Every Child Ministries will not accept any gift unless it can be used or expended consistently with the purpose and mission of Every Child Ministries.
3. No irrevocable gift, whether outright or life-income in character, will be accepted if under any reasonable set of circumstances the gift would jeopardize the donor's financial security.
4. Every Child Ministries will refrain from providing advice about the tax or other treatment of gifts and will encourage donors to seek guidance from their own professional advisors to assist them in the process of making tax related decisions.
5. Every Child Ministries will accept donations of cash or publicly traded securities. Gifts of in-kind services will be accepted at the discretion of Every Child Ministries.
6. Certain other gifts, real property, personal property, in-kind gifts, non-liquid securities, and contributions whose sources are not transparent or whose use is restricted in some manner, must be reviewed prior to acceptance due to the special obligations raised or liabilities they may pose for Every Child Ministries.
7. Every Child Ministries will provide acknowledgments to donors meeting IRS substantiation requirements for property received by the charity as a gift. However, except for gifts of cash and publicly traded securities, no value shall be ascribed to any receipt or other form of substantiation of a gift received by Every Child Ministries.
8. Every Child Ministries will respect the intent of the donor relating to gifts for restricted purposes and those relating to the desire to remain anonymous. With respect to anonymous

gifts, Every Child Ministries will restrict information about the donor to only those staff members with a need to know.

9. Every Child Ministries will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to Every Child Ministries.
10. Special Gifts for Staff: Contributions designated for a particular staff member, including missionaries, whether living in the US or in Africa, which are not intended for use by the ministry (such as Christmas or birthday gifts, gifts for the family of a staff member, or other special gifts) *are not tax-deductible as charitable gifts*. ECM will pass these gifts on to the appropriate staff member or missionary, and will send a letter of acknowledgement to the donor.
11. Special Gifts for ECM Children: Contributions designated for children directly affiliated with ECM's various programs, even special gifts for birthday, holidays, or other reasons, are normally tax-deductible, given the restrictions of #1 above. See ECM's Special Gifts Policy for more information.