Unite to Light, Inc.,
Gift Acceptance Policies
May 2021

Purpose

The purpose of this statement is to articulate the policies of the Board of Directors ("Board") of Unite to Light, Inc., ("Charity") concerning the acceptance of charitable gifts. The Board may adopt procedures to implement these policies.

Responsibility to Donors

1. General: The Charity, its staff and representatives shall endeavor to assist donors in accomplishing their philanthropic objectives in providing support for the Charity.
2. Confidentiality: Information concerning all transactions between a donor and the Charity shall be held in strict confidence by the Charity and may be publicly disclosed only with the permission of the donor.
3. Anonymity: The Charity shall respect the wishes of a donor requesting anonymity and will take reasonable steps to safeguard the donor’s identity.
4. Disclaimer: Each prospective donor shall be informed that the Charity does not provide legal, tax, or financial advice. Each donor shall be encouraged to discuss intended charitable gift decisions with their legal, financial, or tax advisors before committing to or making any gift to the Charity.
5. This policy shall be posted on the Charity’s website and a copy shall be provided to any prospective donor expressing the intent to donate a gift valued in excess of $10,000.

Gift Restrictions

1. Unrestricted Gifts: To provide Charity with maximum benefit from gifts, donors are encouraged to make unrestricted gifts.
2. Restricted Gifts: Restricted gifts are those gifts intended to provide multi-year ongoing funding for stated limited purposes. Subject to 3., immediately below, upon written approval by its President, the Charity may accept a gift that is restricted as to its use if the Charity’s approved budget for the fiscal year in which the gift is to be accepted includes proposed funding for the specific program or purpose for which the restricted gift is made. Acceptance of any other form of restricted gift must be approved in writing by the Board prior to acceptance and is also subject to 3., below.
3. Variance Power. Unless otherwise approved in writing in advance by the Board, the Charity shall reserve the right, in the documentation that restricts the use of the gift, to broaden or alter the purpose of the gift should it be determined in the future that the original purpose of the gift no longer meets the needs or serves the purpose of the Charity or that it is no longer efficient or feasible to accomplish the original objective.

Specific Assets

1. Cash: The Charity benefits most from gifts made in cash.
2. **Securities.** Gifts of securities listed on major exchanges in the United States are generally acceptable, subject to the prior written approval of the President.

3. **Real Estate:** While the Charity welcomes gifts of real estate, potential liability of the Charity needs to be minimized with respect to such gifts and acceptance of such gifts must be given by the Board in writing, in advance.

4. **Other Assets:** The Charity is willing to consider other forms of assets, subject to the prior written approval of the Board before the receipt of any such asset.

5. **Sale of Non-Cash Assets Received:** It is the policy of the Charity to sell non-cash assets as soon as reasonably practical upon receipt.

### Donor Recognition

1. **General:** The Board or the President may establish criteria for the recognition of donors and may provide for various honors or benefits based on giving levels achieved and types of gift.

### Exceptions

1. Acceptance of any gift that is inconsistent with these policies must be approved in writing in advance by the Board of Directors.