

GIFT ACCEPTANCE POLICY

Purpose

All donations to Love146 support our mission to end child trafficking and exploitation. The purpose of this Gift Acceptance Policy is to provide guidance to Love146 staff, donors, and their advisors regarding the acceptance of charitable gifts and to ensure that all contributions support the mission, values, and legal obligations of the organization..

General Policy

Acceptance of any contribution, gift or grant is at the discretion of Love146. Love146 will not accept any gift unless it can be used or expended in a manner consistent with the purpose and mission of the organization.

Love146 reserves the right to decline any gift that:

1. Does not sufficiently benefit the organization
2. Conflicts with the mission, values, or programs of Love146
3. May expose the organization to reputational, legal, or financial risk
4. Imposes unreasonable administrative or operational burdens
5. Is prohibited by law

Legal counsel or other professional advisors may be engaged, when appropriate, to assist Love146 in determining whether a gift should be accepted.

Compliance and Due Diligence

Love146 reserves the right to conduct due diligence on gifts and donors to ensure compliance with applicable U.S. and international regulations, including anti-money laundering, sanctions, and counter-terrorism financing laws.

Due diligence may include reviewing the source of funds, donor background information, and any potential reputational or legal risks associated with the gift.

Ethical Gift Screening

Love146 is committed to ensuring that all gifts align with the organization's mission, values, and commitment to protecting children.

Love146 may decline or return gifts when acceptance could reasonably be perceived as inconsistent with the organization's mission, values, or ethical commitments.

In evaluating gifts, Love146 may consider factors including but not limited to:

- The source of funds
- Whether the donor's activities or business practices conflict with the mission or values of Love146

LOVE146

- Potential reputational risk to the organization
- Legal or regulatory concerns
- The potential impact on beneficiaries, partners, or the communities Love146 serves

When concerns arise, Love146 leadership may consult with the Board of Directors before making a determination regarding acceptance of the gift.

Authority to Accept Gifts

Routine gifts such as cash, checks, electronic payments, and publicly traded securities may be accepted by authorized Love146 staff.

Certain gifts require additional review due to potential legal, financial, or operational implications.

The Board of Directors must review and approve the following gifts prior to acceptance:

- Gifts of real property
- Gifts of personal property valued at \$10,000 or more
- Non-liquid securities
- Non-traditional or complex assets
- Gifts with significant restrictions or obligations
- Gifts whose source or structure raises compliance or reputational concerns

Types of Gifts Accepted

Love146 may accept the following types of gifts:

Cash and Cash Equivalentents

Love146 accepts gifts of cash, checks, credit card payments, and electronic transfers.

Publicly Traded Securities

Publicly traded securities may be accepted and will generally be liquidated upon receipt unless otherwise determined by the organization.

In-Kind Services and Property

Gifts of services or personal property may be accepted at the discretion of the organization and based on their usefulness to Love146's mission and operations.

Real Property

Gifts of real estate require Board review and may be subject to environmental assessments, appraisals, or other due diligence prior to acceptance.

Cryptocurrency and Digital Assets

Love146 accepts donations of cryptocurrency through approved third-party payment processors.

Cryptocurrency gifts will typically be converted to U.S. dollars upon receipt and deposited into Love146 accounts.

Donors will receive an acknowledgment describing the type and date of the gift but not assigning a monetary value, consistent with IRS requirements.

Love146 reserves the right to decline any cryptocurrency or digital asset gift that presents legal, reputational, or financial risk.

Other Non-Traditional Assets

Non-traditional assets such as NFTs, royalties, intellectual property, or similar assets may be considered on a case-by-case basis and require Board review prior to acceptance.

Planned Gifts

Love146 may accept certain planned gifts that designate the organization as a beneficiary of a future distribution of assets.

Examples of planned gifts may include:

- Bequests through wills or living trusts
- Beneficiary designations from retirement accounts, life insurance policies, or donor-advised funds
- Charitable remainder trusts or charitable lead trusts
- Other deferred or estate-based gifts

Planned gifts that involve complex arrangements, potential liabilities, or ongoing administrative obligations may require review and approval by Love146 leadership and/or the Board of Directors.

Love146 encourages donors considering planned gifts to consult their legal, financial, and tax advisors. Love146 does not provide legal or tax advice.

Restricted Gifts

Love146 will respect the intent of the donors who designate gifts for specific purposes, provided that such restrictions are consistent with the mission, values, and strategic priorities of the organization.

Love146 reserves the right to decline any cryptocurrency or digital asset gift that presents legal, reputational, or financial risk.

If the purpose of a restricted gift becomes impossible, impractical, or inconsistent with Love146's programs or mission, the organization may redirect the funds to a purpose that most closely aligns with the donor's original intent, consistent with applicable laws and regulations.

Gift Acknowledgement & IRS Compliance

Love146 is a nonprofit organization recognized by the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code.

Love146 will provide written acknowledgments of gifts in accordance with IRS substantiation requirements.

For non-cash gifts, the acknowledgment will describe the property received but will not assign a monetary value. Donors are responsible for determining the value of their gifts and obtaining any required independent appraisals.

Love146 does not provide tax, legal, or financial advice. Donors are encouraged to consult their own professional advisors regarding the tax implications of their contributions.

Donor Privacy and Anonymity

Love146 respects the privacy of its donors. Information regarding donors who wish to remain anonymous will be restricted to staff members with a legitimate need to know.

Prohibited Compensation

Love146 will not compensate, whether through commissions, finder's fees, or other means, any third party for directing a gift or donor to the organization. The organization may engage vendors or consultants on a flat-fee or reasonable fixed compensation basis for services rendered, provided such compensation is not tied to the amount of funds raised.

Processing, platform, or merchant fees associated with third-party giving platforms are the sole exception to this policy.

Policy Review

This policy will be reviewed periodically by Love146 leadership and the Board of Directors to ensure continued compliance with legal requirements and alignment with organizational practices.

Revision History

*On November 23, 2019 the Board of Directors of Love146 adopted this Gift Acceptance Policy.
On March 26, 2026 the Board of Directors of Love146 adopted this Gift Acceptance Policy Revision.*