

	American Pediatric Surgical Nurses Association Inc. <i>Safety and Excellence in the Surgical Care of Children</i>	
	POLICY AND PROCEDURE	
PAGE: 1 of 2	REPLACES POLICY DATED: N/A	
EFFECTIVE DATE: October 1, 2017	APPROVED BY: APSNA BOD 2017-2018	
NEXT REVISION: October, 2020		
POLICY DESCRIPTION: In Kind Donations Policy		
REVIEWED:	REVISION:	

I. STATEMENT OF POLICY:

Purpose: Acceptance of any contribution, gift or grant is at the discretion of the American Pediatric Surgical Nurses Association, Inc. (APSNA). APSNA will not accept any gift unless it can be used or expended consistently with the purpose and mission of APSNA.

Related Policies:

APSNA Investment Guidelines Policy

II. PROCEDURE:

- A. APSNA will accept donations of cash or publicly traded securities. APSNA solicits and accepts gifts that will help the organization further and fulfill its mission and will be accepted at the discretion of APSNA.
- B. 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 APSNA. When considering whether to solicit or accept gifts, the organization will consider the following factors:
 1. Values—whether the acceptance of the gift compromises any of the core values of APSNA.
 2. Compatibility—Whether there is compatibility between the intent of the donor and the organization's use of the gift.
 3. Public Relationships—whether acceptance of the gift damage the reputation of APSNA.
 4. Primary Benefit—whether the primary benefit is to APSNA, versus the donor.
 5. Consistency—is acceptance of the gift consistent with prior practice?
 6. Form of Gift—Is the gift offered in a form that APSNA can use without incurring substantial expense or difficulty?
 7. Effect on Future Giving—Will the gift encourage or discourage future gifts?
- C. APSNA urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. The following policies and guidelines govern acceptance of gifts made to APSNA for the benefit of any of its operations, programs or services.
- D. APSNA will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for:
 1. Gifts of securities that are subject to restrictions or buy-sell agreements.
 2. Documents naming APSNA as trustee or requiring APSNA to act in any fiduciary capacity.
 3. Gifts requiring APSNA to assume financial or other obligations.

4. Transactions with potential conflicts of interest.
 5. Gifts of property which may be subject to environmental or other regulatory restrictions.
- E. Restrictions on Gifts—APSNA will not accept gifts that (a) would result in APSNA violating its corporate charter, (b) would result in APSNA losing its status as an IRS § 501(c)(3) not-for-profit organization, (c) are too difficult or too expensive to administer in relation to their value, (d) would result in any unacceptable consequences for APSNA or (e) are for purposes outside APSNA's mission. Decisions on the restrictive nature of a gift, and its acceptance or refusal, shall be made by the Executive Committee.
 - F. APSNA 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 APSNA.
 - G. APSNA 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, APSNA will restrict information about the donor to only those APSNA BOD members and applicable paid or volunteer staff with a need to know.
 - H. APSNA will not compensate, whether through commissions, finders' fees, or other means, any third party for directing a gift or a donor to APSNA.
 - I. All in-kind donations will complete an in-kind donation form. See Appendix.

Appendix

APSNA Donation Form

Thank you for considering donating to APSNA. All proceeds will go directly to support APSNA's not-for-profit mission.

Contact:

If Anonymous Please Check Here: ☐

Business Name:

Telephone:

Email:

Address:

City:

State:

Zip Code:

For recognition purposes, I wish to be listed as:

Good or Service Donated:

Please check one:

☐ Donation Enclosed

☐ To be picked up/shipped

☐ Please create certificate

Value (estimated by donor) \$

Please charge my ☐ Visa ☐ Mastercard ☐ American Express

In the amount of \$

Signature

Date