



## Gift-Acceptance Policy

Adopted by Board vote on 16 Jul 2025

### 1. Purpose

Free Full Hands Foundation (“FFF,” “we,” “our”) is a faith-based 501(c)(3) public charity that exists to partner with Restoration Children’s Home Uganda (“RCHU”) so children may rise from survival to Christ-centered growth.

This policy establishes clear, principled guidelines for evaluating, receiving, acknowledging, stewarding, and, when necessary, declining charitable gifts.

### 2. Guiding Principles

1. **Mission Alignment** – We accept only those gifts that advance or do not impede our mission and Christian witness (2 Cor 8:20-21).
2. **Donor Intent** – We honor lawful, mutually agreed restrictions.
3. **Integrity & Compliance** – We comply with all applicable U.S. and Ugandan laws, IRS regulations, and ECFA standards of stewardship.
4. **Cost-Benefit Stewardship** – Administrative, legal, or environmental burdens must not outweigh a gift’s present or future value to ministry.
5. **Transparency & Confidentiality** – Gift terms are recorded in writing; donor data are kept confidential except as required by law.

### 3. Roles & Authorization

Action	Primary Authority	Secondary / Advisory
Routine cash, checks, online gifts	Treasurer	Bookkeeper
Gifts of publicly traded securities	Treasurer & President (joint)	Broker
Non-routine gifts (non-cash > \$5,000; restricted; unusual assets)	Board of Directors vote	Legal counsel / CPA
Declining a gift	Board (simple majority)	N/A



#### 4. Acceptable Gifts Without Prior Board Approval

Gift Type	Conditions
Cash / Check / ACH / Wire / Zelle	Payable to “Free Full Hands Foundation.”
Credit / Debit Card & Online Payments	Processed via board-approved merchant provider.
Publicly Traded Securities	Immediately liquidated upon receipt unless board directs otherwise.
Livestock & Agricultural Produce	Must be readily marketable in Uganda; valuation based on sales receipt or qualified appraisal.
Tangible In-Kind Goods (food, clothing, medical supplies, etc.)	Must be usable or sellable within 12 months; condition “good” or better.

#### 5. Gifts Requiring Board Review

1. **Real Property** – Subject to title search, environmental review, and marketability analysis.
2. **Closely Held Stock / LLC Interests** – Must not trigger burdensome tax or management obligations.
3. **Cryptocurrency** – Accepted only through approved exchange; converted to USD immediately.
4. **Vehicles, Boats, Machinery** – Must include clear title and independent valuation.
5. **Art, Jewelry, Collectibles** – Qualified appraisal required (IRC §170(f)(11)).
6. **Life Insurance Policies** – Must list FFF as owner and irrevocable beneficiary; minimum face value \$25,000.
7. **Bequests with Conditions** – Restrictions reviewed for feasibility.
8. **Gifts Requiring Ongoing Financial Commitment** – e.g., property maintenance, staff time.
9. **Other Gifts Not Explicitly Covered** – At Board discretion.

#### 6. Unacceptable Gifts

FFF will decline gifts that:

- Violate our mission or Christian testimony.
- Present excessive risk, liability, or expense.
- Carry restrictive covenants we cannot satisfy.
- Originate from illegal or questionable sources.



## 7. Valuation & Acknowledgment

- Donor is responsible for **fair-market-value determination** and for obtaining any required appraisal (IRS Form 8283 for non-cash gifts > \$5,000).
- FFF will issue a contemporaneous written acknowledgment within 30 days of receipt, stating:
  - Date of gift
  - Description (but **not** value) of non-cash property
  - Statement of goods/services provided, if any (“intangible religious benefits only,” when applicable).
- For property sold within three years, FFF will file IRS **Form 8282** and furnish a copy to the donor.

## 8. Restricted Gifts

*Restricted* gifts must be accompanied by a written agreement or donor letter outlining the restriction. If project needs are met, become impracticable, or FFF ceases its partnership with RCHU, the Board may redirect remaining funds to the closest possible purpose, consistent with donor intent and Illinois/IRS regulations (cy-près doctrine).

## 9. Gift Use & Investment

- Cash gifts not disbursed within 60 days will be held in an FDIC-insured account.
- Larger reserves may be placed in low-risk money-market or other board-approved instruments.
- FFF will **not** engage in high-risk investment schemes or margin trading.

## 10. Naming & Recognition

FFF may acknowledge major gifts publicly (website, annual report, plaques) **only** with donor consent. Naming rights for facilities or programs require board approval and a written understanding of term length and revocation clauses.



## 11. Policy Review

This policy will be reviewed **annually** (or sooner if law or ministry circumstances change) and amended by majority vote of the Board.

## 12. Certification

By signature below, the undersigned directors certify adoption of this Gift-Acceptance Policy on the date written.

Name	Title	Signature	Date
Anthony Kamykowski	President & Secretary	/s/ Anthony Kamykowski	16 Jul 2025
Michelle Siemionkowicz	Treasurer	/s/ Michelle Siemionkowicz	16 Jul 2025
Musoby Brian Jessy	Vice President & Field Liaison	/s/ Musoby Brian Jessy	16 Jul 2025

## Appendix A – Quick Reference Thresholds

Asset	Routine?	Requires Board?
Cash / Check / Card	✓	—
Securities ≤ \$50k	✓	—
Non-cash gift ≤ \$5k	✓	—
Any real estate	—	✓
Crypto (any amount)	—	✓
Non-cash gift > \$5k	—	✓