

Gift Acceptance Policy for Pilgrims of Ibillin

Adopted April 2008

Mission and Purpose

Pilgrims of Ibillin relies on charitable contributions to fulfill its mission. In administering gifts entrusted to it as a 501(c)(3) public charity, Pilgrims follows the requirements of the United States Tax Code regarding exempt gifts, and is also guided by the Donor's Bill of Rights, developed by the Association of Fundraising Professionals.

The Board of Directors receives proposals for projects from non-profit organizations in the Holy Land which fit the mission of Pilgrims of Ibillin, and sets program and budget priorities for the coming year. To receive funding, a project must fulfill one or more of the following purposes, as outlined in Pilgrims' bylaws:

- (1) to promote justice and peace, support open dialogue and support peaceful co-existence among diverse cultural and religious groups in the Holy Land;*
- (2) to support Christian communities in the Holy Land, particularly in the village of Ibillin;*
- (3) to support educational efforts and institutions which accept a diverse population for enrollment and emphasize the values of tolerance and mutual understanding; and*
- (4) to educate American citizens regarding efforts toward peacemaking and reconciliation of diverse peoples in the Holy Land.*

Gift Acceptance

Gifts that fit Pilgrims of Ibillin's mission and purpose and the Board's current priorities will be accepted and will be distributed by the Board of Directors to meet the needs of priority programs and projects. Gifts which are determined by the Board to be counter to or beyond the scope of Pilgrim's mission and purpose will be turned down.

Donor-directed Gifts

Pilgrims of Ibillin prefers unrestricted gifts, in order to have maximum flexibility in fulfilling its mission and purpose. However, we also recognize and encourage appropriate collaborations with a variety of stakeholders, including donors, that ensure Pilgrims' careful control of the content and integrity of its programs and fiscal responsibility. The Board will make every effort to honor the wishes of individual donors, but in order for the donor to receive federal tax deductibility for their donation to Pilgrims of Ibillin, the Board retains the right to direct the final use of funds received.

Types of Acceptable Gifts

Pilgrims of Ibillin accepts gifts of cash and marketable securities and, at the discretion of the Board of Directors, remainder and lead interests in trusts, real estate, closely held securities, tangible items, retirement plans through bequests or beneficiary designation and life insurance. Tangible items offered to Pilgrims of Ibillin may be accepted if they can be readily sold or if they are of "related use." Pilgrims of Ibillin will clarify with the donor under what circumstances, if any, it will pay for legal or professional fees with respect to completing a gift.

Legal Advice and Tax Counsel

Pilgrims of Ibillin will encourage donors to seek their own legal or tax counsel before making a gift.

Questionable Gifts/Requests

Pilgrims of Ibillin reserves the right to refuse any gift that it believes is too restrictive in purpose or not in its best interest. Consideration of the acceptance of a questionable gift or the decision to fulfill a questionable request from a donor will be cared for by the Executive and Development Committees of the Board of directors. The board's discussion and final decision will be guided by consistency with our mission and preservation of our goodwill in the philanthropic community.