



Gift_Acceptance_Policy

Policy Type	Compliance
Status	Signed
Approval Date	@June 30, 2025

Policy Overview

Purpose Statement

This document establishes official policy for Healing Roots Outreach Collective to ensure compliance, governance, and operational excellence.

HROC Gift Acceptance Policy

Adopted: July 30, 2025 • **Next Review:** July 2026

1. Purpose & Scope

Ensure gifts accepted align with HROC's mission of mobile harm reduction outreach, cultural safety, and equity. Governs cash, securities, real property, in-kind gifts, sponsorships, and personal property in all forms. Helps fulfill Form 990 Schedule M response.

2. Types of Acceptable Gifts

- Unrestricted or program-restricted cash to general fund or outreach

- Appreciated stocks, bonds, mutual funds accepted and liquidated unless impractical
- Standard in-kind service or medical supply donations with clear documentation
- Real property only accepted after Board review due to potential liability/cost.

3. Gifts Requiring Board or Committee Approval

- Real estate, vehicles, works of art, intellectual property, or long-term trusts
- Gifts from related persons at over \$5,000 in value
- Any gift that carries restrictions, special maintenance, or potential conflicts

A temporary Gift Acceptance Committee (Board + Finance) can grant exceptions in rare cases.

4. Processing & Acknowledgment

Compliance Requirement

- Donors offering non-cash gifts are encouraged to seek legal or tax counsel. HROC reserves right to seek its own counsel.

- Gifts valued over \$250 receive a written acknowledgment; gifts above IRS thresholds are documented on corporate Form 8283.
- Gifts are entered in a ledger of acceptance, with FMV, donor name (or anonymous), and gift designation.

5. Recording & Reporting

- All non-cash gifts >\$25,000 reported on Form 990 Schedule M
- Gift registry updated quarterly and audited annually

6. Refused Gifts

▼ Conditions for Gift Refusal

- The Board may refuse gifts that:
- Violate mission or create reputational risk
- Are burdensome due to high carrying costs or complexity
- Come with undue restrictions not congruent with strategic goals

Donor is courteously thanked for offer; alternative options may be proposed.

✓ Approvals & Signatures

Name	Position	Date
Jonathan Mallinger	Chair / Secretary	July 30, 2025
Lilly Fedas	Treasurer	July 30, 2025
Brianna Bear	Board Director	July 30, 2025

Jonathan Mallinger

Lilly Fedas

Brianna Bear

Organization Information

Healing Roots Outreach Collective

- **UBI Number:** 605 944 010
- **Mission:** Peer-led, Indigenous-informed mobile harm reduction services
- **Document Version:** Adopted July 30, 2025

 This document has been formatted for professional presentation and organizational compliance.