

World Vision Canada Gift Acceptance Policy

WVC will only accept gifts which are consistent with the ethical standards of the organization and which align with its Mission and Core Values. While WVC may accept gifts which are unrestricted, as well as those that are restricted for specific programs and purposes, including endowment gifts, WVC will not accept Named Gifts.

All gifts will be reviewed prior to acceptance to ensure that the gift is in line with WVC's Mission, Core Values, and ethical standards and to ensure that the gift is consistent with the Canada Revenue Agency (CRA) rules and regulations. Once a gift has been accepted, all donor instructions attached to a gift will be honoured.

WVC may accept various types of gifts including, but not limited to:

- Outright Gifts
- Gifts of securities
- Gifts in Kind
- Gifts of real estate
- Life insurance policies
- Bequests, planned gifts
- Charitable gift annuities

The value of a gift of securities is deemed to be the market value at the end of the day on which the gift is accepted. Acceptance is deemed to have occurred upon receipt of an endorsed certificate to WVC. WVC retains the right to make any and all decisions regarding the disposition or retention of these gifts in accordance with its investment policy.

WVC management will establish a Gift Acceptance Committee to review all proposed non-standard gifts to WVC.

The Board delegates to the CEO responsibility for providing direction and instruction on the acceptance of gifts that, in their view, are consistent with the Mission, Core Values, and ethical standards of WVC, as well as the non-acceptance of gifts which:

- are a result of, or connected to, illegal activities or morally questionable enterprises;
- are from individuals or organizations which exploit children or support human trafficking;
- might negatively impact the reputation of the organization in a significant way.