



NRPA Gift Acceptance and Corporate Giving Policy **Approved by the Board on May 4, 2021**

About NRPA

The National Recreation and Park Association (NRPA) is the leading not-for-profit organization dedicated to building strong, healthy and resilient communities through the power of parks and recreation. NRPA advances this vision by investing in and championing the work of park and recreation professionals as a catalyst for positive change in service of [equity](#), [climate-readiness](#), and overall [health and well-being](#).

NRPA's network of more than 60,000 park and recreation professionals and advocates represents public spaces in urban communities, rural settings and everything in between. NRPA champions and supports the field of parks and recreation through professional development, advocacy, grants and programs, research, publications and more.

Purpose

This policy serves as a guideline for members of NRPA's staff involved with accepting gifts, for the Board of Directors and other volunteers involved in soliciting gifts, for outside advisors who assist in the gift planning process, and for prospective donors who wish to make gifts to NRPA. This policy is intended only as a guide and allows for some flexibility on a case-by-case basis.

NRPA may elect to refuse gifts of cash, securities, or other items of value if there is reason to believe that such gifts are incompatible with the mission of the organization, conflict with its core values, or would create a financial or administrative burden. All staff and Board members will refer questionable gifts to the Gift Acceptance Committee, by reporting same to the Vice President of Programs and Partnerships, for guidance on a case-by-case basis. The development staff and other employees of the organization are encouraged to bring to the attention of their immediate supervisors any concerns they may have regarding the appropriateness of accepting any gift.

Confidentiality

Except as required by law, all information obtained from or about donors or prospects shall be held in strictest confidence by NRPA. NRPA does not share our donor lists including contact information, gift amounts, or demographics with third parties. NRPA honors its donors by publishing their names in its annual reports, website and, when applicable, on donor

recognition displays. Donors may request for their name, gift amount, or conditions of the gift to not be made public.

Gift Acceptance Committee

A Gift Acceptance Committee shall be appointed by NRPA's Board of Directors and shall consist of at least two board members, including one member of the Fund Development and Executive committees, the President and CEO, the Senior Director of Development, Vice President, Programs and Partnerships, Vice President, Communications and Chief Marketing Officer, and the Vice President, Operations and Chief Financial Officer. Legal counsel may also be included when deemed necessary by the committee. The primary responsibilities of the Gift Acceptance Committee shall be to assess proposed gift transactions referred to them by staff members and reviewed by the Vice President of Programs and Partnerships, who shall also function as the committee chair. The committee shall use a Gift Acceptance worksheet or other standard rubric to evaluate questionable gifts. Members of the Gift Acceptance Committee, whether staff, board or volunteers are expected to disclose any conflicts of interest and to recuse themselves from the discussions and decisions for gifts requiring review by the Gift Acceptance Committee.

General Policy

With such decision made at NRPA's sole discretion, NRPA shall not accept gifts that:

- 1) Do not align with NRPA's mission and values;
- 2) Would jeopardize NRPA's status as an exempt organization under federal or state law;
- 3) Are too difficult or expensive to administer;
- 4) Are for purposes that do not further NRPA's Strategic Plan goals;
- 5) Could damage the reputation of NRPA; or
- 6) Do not comply with NRPA's policies, business structure or applicable legal requirements.

Policy Regarding Specific Types of Gifts

A. Gifts Generally Accepted

1) **Unrestricted Gifts:** NRPA will accept unrestricted gifts without review. For donations of \$100,000 or more, the identity of the donor will be vetted with respect to any reputational or policy issues and can be turned over to the Gift Acceptance Committee. Checks shall be made payable to the Organization. In no event shall a check be made payable to an individual volunteer or staff.

2) **Tangible Personal Property:** NRPA may accept certain gifts of tangible personal property, including real estate. Such gifts are to be converted to cash as soon as possible and the funds raised deposited into an NRPA bank account. NRPA reserves the right to refuse conveyance of gifts based on this gift acceptance policy and the ease with which such property can be sold. NRPA reserves the right to dispose of all gifts of personal property in its sole discretion.

3) **Restricted gifts:** NRPA will accept restricted gifts from corporations, foundations, individuals, and the federal government submitted through proposal, application, or letter and where they align with NRPA's mission, tax-exempt purposes, strategic plan and program goals. NRPA requires a written and signed contractual agreement outlining the terms and conditions of restricted gifts. See additional corporate giving requirements below.

4) **Gifts of publicly traded stock:** All stocks shall be sold as soon as practical following receipt. In rare instances NRPA's VP of Operations and Chief Financial Officer may direct the delay of such sale to verify alignment with this gift acceptance policy, verify the source of funds or to take other relevant steps.

5) **Gifts from IRA or other retirement accounts:** NRPA will accept donations where NRPA has been named as a beneficiary in an IRA or other retirement account.

6) **Gifts through a Donor-Advised Fund:** NRPA will accept gifts made through a Donor-Advised Fund.

7) **Estate or other Bequest gifts:** NRPA will generally accept gifts to further the mission of the organization, although certain types of gifts may require additional time for establishing.

Use of Legal Counsel

NRPA may seek the advice of legal counsel in matters relating to acceptance of gifts where appropriate. Review by counsel is recommended for:

1. Review of closely held stock transfers that are subject to restrictions or buy-sell agreements.
2. Review of documents naming NRPA as Trustee.
3. Review of all gifts involving contracts where NRPA assumes an obligation.
4. Review of all transactions with potential conflict of interest that may invoke IRS sanctions.
5. And such other circumstances in which use of counsel is deemed appropriate by staff, the Board of Directors, or the Gift Acceptance Committee.

Administrative Guidelines

1. NRPA shall not act as an executor (personal representative) for a donor's estate.
2. NRPA shall consult with legal counsel when it is being asked to serve as a co-trustee on a charitable remainder trust when the trust names NRPA as a beneficiary of 50% or more of the trust. The donor's own counsel must review the documents at the donor's cost under circumstance when the Gift Acceptance Committee has approved.
3. All donors will be encouraged to seek their own financial and legal counsel in matters related to tax and estate planning.
4. For our development staff, NRPA will not pay compensation or enter into a contract that is based on a percentage of contributions; nor will NRPA compensate third-parties with finder's fees or contingent fees tied to specific donors.

Corporate Giving

In its search for funding to support NRPA's strategic plan and approved program objectives, NRPA will solicit corporations with philanthropic or marketing objectives that can be met through a mutual benefit partnership. Any partnership for NRPA should heighten public awareness, further its mission, and generate revenue. NRPA is committed to advancing diversity, equity and inclusion and seeks to partner with Black, Indigenous and People of Color led businesses, women-owned businesses and/or locally owned businesses.

Properly implemented, NRPA believes that commercial/nonprofit alliances represent good and legal business practices. At the same time, it must avoid conflict of interest, or even its appearance in accepting donations from and developing partnerships with corporations whose principles, policies, products, or conduct obviously conflict with NRPA's mission.

NRPA accepts contributions from corporations that support our work and are not involved in any significant real or perceived conflict of interest with NRPA efforts and mission. Types of conflicts are as follows:

- A real conflict of interest would exist where a corporation is substantially involved in activities which contradict NRPA's efforts to advance health and well-being, build climate-readiness, and ensure equity in parks and recreation. For example, NRPA would not accept funding from a company involved in the manufacture of tobacco as tobacco use compromises individual health and well-being.
- A perceived conflict of interest would exist where a reasonable observer would have substantial doubt whether a contribution could affect NRPA's ability to remain objective about an issue relating to health and wellbeing, climate-readiness or equity. For example, NRPA would not accept funding from a company that is involved in discriminatory lending practices because of the multi-generational socioeconomic inequities these practices create.
- A perceived conflict of interest may also exist where a company engages in practices harmful to human or environmental health – even if not necessarily harmful to parks – and whose contribution to NRPA might be reasonably seen as an attempt at “greenwashing.” For example, NRPA would not accept funding from a company that produces products which negatively affect the health and wellness of individuals.

To ensure that conflicts of this kind do not occur, the Board of Directors has determined that acceptance of restricted or unrestricted gifts and sponsorships from such commercial enterprises, and NRPA's subsequent relationship to these donors, vendors, or industry partners (i.e., exhibitors, advertisers), or vendors, shall be governed by the following additional principles.

1. When companies make or match contributions to charities at the direction of employees, NRPA considers those to be contributions of the employees and not the employer. In such a case, other than as required by law, the company will receive no recognition or acknowledgement for the contribution.

2. This policy does not apply to personal donations by a company's executives rather than from the company. In such a case, the company will receive no recognition or acknowledgement for the contribution.

3. This policy applies to contributions not only from a company but also from a company's foundation, and not only to cash contributions but also to marketing and sponsorship partnerships and in-kind donations.

4. NRPA will maintain its objectivity and control with respect to any product, service, program or activity that is developed, sponsored or supported with corporate funds. It will not permit influence by corporate sponsors beyond the usual input it normally seeks from stakeholders.

5. NRPA may accept funds from corporations to support the development, enhancement or implementation of its programs. NRPA will follow IRS guidelines and NRPA's procurement processes with regards to current or potential vendors.

6. There will be a written and signed contractual agreement between NRPA and the corporation for all gifts. This agreement will:

- a. Satisfy all applicable legal standards.
- b. Specify that upon request NRPA and the commercial entity will provide full disclosure of this agreement.
- c. Specify terms and conditions for the use of NRPA's name and logo (additional details below).
- d. Specify that NRPA has approval rights for all promotional material encompassed by this agreement.

7. Any reference by National Recreation and Park Association (NRPA) to any third-party product, advertisement, service, sponsor, or company, appearing in an NRPA publication, including but not limited to in social media, webpages or the Internet, does not constitute NRPA's endorsement or recommendation of the third-party product, advertisement, service, sponsor, or company. NRPA does not control, endorse, or accept any responsibility for the content or use nor does NRPA make any representation about a specific product, advertisement, service, sponsor, or company. NRPA is not responsible for the accuracy or reliability of any information, opinions, statements, or advice by these companies. References to corporations, their services, and products, are provided "as is" without any express, implied, or other warranties.

8. NRPA reserves the right to not partner with companies that do not align with NRPA's mission and core pillars of equity, health and wellness, and conservation. Such companies include tobacco companies or their corporate subsidiaries, parents or foundations, companies that manufacture guns, and companies that produce products that adversely affect the health and wellness of individuals, sustainability of communities, and undermine equity in our society. NRPA screens partners and sponsors through a mission and pillar alignment review process conducted by the Gift Acceptance Committee.

9. In general, NRPA does not enter into exclusive arrangements with corporate sponsors or donors. To best advance its mission, NRPA reserves exclusive partnerships for partners providing significant long-term investments and then exclusivity may only be granted for a specific activity for a defined time period if there is sufficient benefit and investment to NRPA.

10. NRPA requires access and approvals from the appropriate level of decision makers within the corporation, even when a third party, such as a PR or marketing firm is involved in the initial partnership exploration.

11. Partnerships with corporate sponsors or donors are intended to enhance NRPA's reputation and the integrity and credibility of the NRPA name and logos. Therefore, NRPA must approve all instances where its logo, trademark or intellectual properties or assets are utilized. The NRPA website(s) must be included on all promotion, events, and programs wherever possible to raise awareness about the organization and educate the public about the benefits of parks and recreation on the local community, where applicable.

12. Partnerships with corporate sponsors or donors may include employee volunteerism and contributions, approved in-kind donations, philanthropic donations, and other opportunities according to the needs of a program and the sponsorship agreement.

13. The following guidelines are applicable to any corporate commitment to make a contribution or donate a percentage of revenues to NRPA based on product sales or other consumer activity.

a. NRPA requires a minimum donation of \$10,000 to enter into cause marketing activities or a campaign and will align marketing activities to the level of donation.

b. Commercial Co-Ventures. An organization that engages in cause marketing activities with NRPA may be required to register in certain states as a "commercial co-venturer". A commercial co-venture is a relationship where a for-profit organization advertises that the purchase or use of goods, services, entertainment, or any other thing of value will benefit a charitable organization. The two key elements are the offer for sale of a product or service and a representation that the purchase will benefit a charity. If the product or service is being promoted in a state that requires commercial co-venturer registration, the organization conducting the program/promotion must file certain documents with the state's Attorney General's office (or other state-designated entity).

c. NRPA will work with the company to create campaign-specific language that will be required in all places where the donation to NRPA is mentioned. This language must include:

- i. The product involved in the campaign.
- ii. Start and end date of campaign.
- iii. Territory where campaign is taking place.
- iv. Dollar amount (or percentage of the retail sales price) donated to the NRPA per item sold.
- v. NRPA website
- vi. Minimum or maximum guarantees (if applicable)
- vii. Language about tax deductibility and non-endorsement