



INGLEWOOD COMMUNITY TABLE

INGLEWOOD COMMUNITY TABLE, a 501c3 non-profit organization incorporated in the State of California, encourages the solicitation and acceptance of gifts for purposes that help the organization fulfill its mission.

INGLEWOOD COMMUNITY TABLE solicits outright and deferred gifts from individuals, foundations, and corporations to secure the future growth and mission of INGLEWOOD COMMUNITY TABLE. INGLEWOOD COMMUNITY TABLE'S Board of Directors have a fiduciary duty to assure that INGLEWOOD COMMUNITY TABLE'S assets are used efficiently and protected from potential liabilities and diversion to purposes other than those that further INGLEWOOD COMMUNITY TABLE'S mission.

This policy serves to provide guidelines for the acceptance and stewardship of gifts and applies to all gifts received by INGLEWOOD COMMUNITY TABLE for any of its programs or services. Gifts cannot be accepted if they interfere with the mission, purpose, or procedures of INGLEWOOD COMMUNITY TABLE. We encourage donors to contact us directly with any questions regarding this policy.

In all matters involving current and prospective donors, the interest of the donor is important to INGLEWOOD COMMUNITY TABLE. Key principles include providing full disclosure to the donor and ensuring that gifts are recorded, allocated, and used according to the donor intent and designation.



Inglewood Community Table, Inc.
A 501c3 Corporation
403 E. Hillside Street
Inglewood, CA 90302
EIN: 86-3803532



INGLEWOOD COMMUNITY TABLE

Section I: POLICY AND LEGAL CONSIDERATIONS

Legal and Ethical Considerations

It is in the policy of INGLEWOOD COMMUNITY TABLE to comply with Internal Revenue Service reporting requirements and all other aspects of state and federal tax law applicable to any gift.

All gifts shall be made to INGLEWOOD COMMUNITY TABLE, not to individuals.

INGLEWOOD COMMUNITY TABLE cannot give accounting, tax, or legal advice but will work closely with the donor and the donor's advisors. INGLEWOOD COMMUNITY TABLE strongly encourages all donors to consult with independent advisors. It is the donor's responsibility to seek the assistance of legal and financial professionals in matters relating to their gifts and the resulting tax and estate planning consequences.

Where appropriate, INGLEWOOD COMMUNITY TABLE seeks the advice of legal counsel in matters relating to the acceptance of gifts that involve contracts, assumption of obligation or any fiduciary capacity, potential conflict of interest, and any other instances in which legal counsel is deemed appropriate.



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In situations where advisors retained by INGLEWOOD COMMUNITY TABLE prepare documents or render advice in any form to INGLEWOOD COMMUNITY TABLE, the professional involved is acting for INGLEWOOD COMMUNITY TABLE and is not acting on behalf of the donor in any documents or other advice rendered. The documents should be reviewed by the donor's counsel prior to the completion of the gift(s).

Conflict of Interest and Related Party Transactions

Any real or potential "Conflict of Interest" and/or "Related Party Transaction" and any other interested matter must be addressed in accordance with the terms of this policy. Any Conflict of Interest and/or Related Party Transaction, or any other interested matter, authorized in a manner that is materially inconsistent with the terms of this policy may be subsequently rendered void or voidable by the Board of Directors, excluding any Directors with an interest in the subject transaction or matter.



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A “Conflict of Interest” references any transaction, agreement or any other arrangement, between INGLEWOOD COMMUNITY TABLE and another individual or entity that confers a direct, substantial benefit to any Related Party, as defined herein. At all times, INGLEWOOD COMMUNITY TABLE employees, members of the Board of Directors, and other volunteers are to avoid conflicts of interest and the appearance of conflicts of interest. A conflict of interest exists whenever an INGLEWOOD COMMUNITY TABLE employee or immediate family member of an INGLEWOOD COMMUNITY TABLE employee has a formal relationship with an actual or prospective donor or has a material interest in an entity that is an actual or potential vendor to INGLEWOOD COMMUNITY TABLE.

A “Related Party Transaction” references any transaction, agreement, or other arrangement in which a related party has a financial interest, and in which INGLEWOOD COMMUNITY TABLE, or any Affiliate, is a participant. A “Related Party” is defined as any Officer; Director; Key Employee; Founder of INGLEWOOD COMMUNITY TABLE; Individual who has made substantial monetary contributions to INGLEWOOD COMMUNITY TABLE; Relative of an Officer, Director, Key Employee, Founder or substantial contributor; partnership, professional corporation or corporate entity where an Officer, Director or Key Employee, or a Relative thereof, directly or indirectly, has an ownership interest or serves as an officer, director, trustee, key employee, partner, or equivalent thereof. The assessment of, and any determination concerning, any Related Party Transaction, must be considered in strict compliance with the adopted policies and procedures of INGLEWOOD COMMUNITY TABLE



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All INGLEWOOD COMMUNITY TABLE employees are to avoid acts of actual impropriety as well as acts that create the appearance of impropriety. Therefore, employees are discouraged from serving as the executor, administrator, or trustee of any will or trust in which INGLEWOOD COMMUNITY TABLE is named as a beneficiary regardless of the date of the dispositive document.

INGLEWOOD COMMUNITY TABLE does not pay fees to any person as consideration for directing a gift to INGLEWOOD COMMUNITY TABLE.

INGLEWOOD COMMUNITY TABLE does not pay commissions or percentages associated with negotiation and acceptance of any form of gift.

In accordance with the Association of Fundraising Professionals' Code of Ethical Principles & Standards of Professional Practice, no fundraiser is compensated based on a percentage of funds raised or on a contingent basis. Non-exempt fundraisers in the employ of INGLEWOOD COMMUNITY TABLE are compensated based on the number of hours worked. Independent contractors and consultants are compensated on a project basis.



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Section II: DONOR CONSIDERATION, PRIVACY, AND GIFT ACCEPTANCE

Donor Consideration

All programs, trust agreements, contracts, or commitments benefit, first and foremost, the individual needs of the donor, and INGLEWOOD COMMUNITY TABLE secondly. A charitable gift that benefits INGLEWOOD COMMUNITY TABLE at the expense of the donor's interest should not be encouraged.

Donor Privacy

Donors who wish to remain anonymous and not be included in published lists of donors must state so at the time of the gift. Completion of the donation remittance envelope or mention of the donor name on any correspondence accompanying the donation is deemed written permission to be included in published lists of donors.

Donors are welcome to request and receive a complete copy of their records.

Donors and prospective donors may opt out of fundraising mailings via telephone, letter, email, or in person.

INGLEWOOD COMMUNITY TABLE does not sell or share its donor and mailing lists with other organizations.

All donors are furnished gift acknowledgement letters as soon as possible after the receipt of a gift.



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Gift Acceptance

INGLEWOOD COMMUNITY TABLE accepts unrestricted gifts and gifts for specific programs and purposes, provided that such gifts are not inconsistent with INGLEWOOD COMMUNITY TABLE'S stated mission, purposes, and priorities. INGLEWOOD COMMUNITY TABLE does not accept gifts that are excessively restrictive in purpose. Gifts that are restrictive include those too difficult to administer or those for purposes outside the mission of INGLEWOOD COMMUNITY TABLE.

Appraisals:

Appraisals and submission of required IRS Forms are legal and ethical requirements designed to protect both the donor and INGLEWOOD COMMUNITY TABLE. Such appraisals, if required by law or circumstances, are conducted by "qualified appraisers", as defined under IRS Publication 561. A "qualified appraiser" is one who is ordinarily in the business of appraising similar property; has appropriate educational and experiential background; performs appraisals for many different people and purposes (and not primarily either for INGLEWOOD COMMUNITY TABLE or for the donor); and is not employed by INGLEWOOD COMMUNITY TABLE, the donor, any relative of the donor, or entity controlled by the donor or members of the donor's family. The cost of such an appraisal is the donor's responsibility. Where INGLEWOOD COMMUNITY TABLE elects to request an independent appraisal, INGLEWOOD COMMUNITY TABLE is responsible for the costs. Duplicate originals of each appraisal should be prepared, one for INGLEWOOD COMMUNITY TABLE and one for the donor.



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INGLEWOOD COMMUNITY TABLE reserves the right to alter the value of property contributed to it on the books and records of INGLEWOOD COMMUNITY TABLE for accounting, tax-reporting, fundraising record-keeping, or any other purpose if, after the completion of the gift, information comes to the attention of INGLEWOOD COMMUNITY TABLE's auditors, that in their judgment merits such an alteration.

The IRS requires that non-cash gifts, including marketable securities with a fair market value of over \$500 be documented by the filing of Form 8283 with the donor's federal income tax return. For gifts with a total value of \$5,000 or more, an appraisal from a qualified appraiser must be attached to Form 8283. The organization's signatories are authorized to sign the Form 8283 to acknowledge INGLEWOOD COMMUNITY TABLE' receipt of the gift. INGLEWOOD COMMUNITY TABLE staff may not attest to the value the donor places on the item. When gifts with a total value of \$5,000 or more are sold by INGLEWOOD COMMUNITY TABLE within two years of receipt, the CFO is responsible for filing Form 8282 within 125 days of disposition.

Evaluation and Acceptance of Certain Types of Gifts:

Proposed gifts of real or personal property must be evaluated to determine whether the costs to INGLEWOOD COMMUNITY TABLE associated with receiving the gift can be accommodated prudently. Occasionally, associated costs may weigh against acceptance of the gift. For example, accepting real property may require payment of closing costs, payoff of debt secured by the property, or physical changes to the property necessary to assure safety or control environmental hazards.



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Declining Gifts: Gifts may be declined under certain conditions including, but not limited to, the following:

The gift would cause INGLEWOOD COMMUNITY TABLE to be in violation of its corporate charter or its good standing as a 501(c)(3) charitable organization.

The gift is restricted and requires support from other resources that are unavailable, inadequate, or may be needed for other institutional purposes.

The gift is restricted and supports a purpose or program peripheral to existing principal purposes of INGLEWOOD COMMUNITY TABLE, or creates or perpetuates programs or obligations that dissipate resources or deflect energies from other programs or purposes.

The gift injures the reputation or standing of INGLEWOOD COMMUNITY TABLE or generates such controversy as to substantially frustrate and defeat the purpose to be served.

Gifts Requiring Financial Commitment from the Organization:



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Sometimes gifts require a present or future financial commitment from INGLEWOOD COMMUNITY TABLE over and above the amount pledged. Before soliciting or accepting any gift that requires a present or future financial commitment from INGLEWOOD COMMUNITY TABLE written approval must be obtained from the CEO. Examples of some gift-related commitments include the following:

To provide matching funds

To continue a project after the gift has terminated or been exhausted

To finance a construction project

To establish a permanent fund when the gift amount is not large enough to carry out its specified purpose

To finance and/or administer a project outside the routine functioning and operation of the organization.

Outright Gifts

Unrestricted, outright gifts are acceptable in any amount.

Cash: INGLEWOOD COMMUNITY TABLE accepts cash, checks, and money orders.

All checks should be made payable to “INGLEWOOD COMMUNITY TABLE” and should not be made payable to an employee or volunteer for credit to INGLEWOOD COMMUNITY TABLE. Checks shall appropriately identify the donor.

All checks are deposited in the ordinary course of business. No employee is authorized to delay deposit.



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Personal Property (In-Kind Gifts)

“In-kind gifts” refers to the donation of goods and services, that come within the policies and procedures itemized in INGLEWOOD COMMUNITY TABLE’S In-Kind Donation Policy.

Other Property & Considerations

Special consideration is always given to the nature of any gift and whether it fits with the mission of INGLEWOOD COMMUNITY TABLE prior to acceptance.

INGLEWOOD COMMUNITY TABLE’S gift acceptance policy seeks to inform the solicitation and management of donor funds invested to further the organization’s mission of promoting healthy eating practices among low- and moderate-income communities.

For questions about the information contained herein, please contact by phone or at

Susan Janson, CEO

(310) 672-8918



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