



Abortion Fund of Maryland Gift Acceptance Policy

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The Abortion Fund of Maryland (AFM) advances abortion justice by removing barriers to care, which further dismantles systems that restrict bodily autonomy and reproductive freedom. Because we live in a society shaped by white supremacy, patriarchy, and economic injustice, we know the flow of resources and power within our movement is connected to broader struggles for racial and social justice.

This compels us to apply a justice-centered lens not only to our programs, but also to our fundraising—aligning organizational financial decisions with our values of equity, accountability, and client-centered decision-making.

In rare cases, we may decline or place conditions on a gift if we decide that accepting the funding as offered could materially harm our ability to do our work or give an outside entity undue influence on our priorities or strategies. The following Gift Acceptance Policy has been approved by our board to provide transparency and help guide decision-making in alignment with our values.

I. Purpose

- A. AFM partners with its community and clients to achieve equity in reproductive justice work by providing financial assistance and practical support to people who live in or travel to Maryland for abortion care. AFM accepts support from all donors, and is building a community of

supporters who are actively promoting reproductive justice and AFM's mission, vision, and values in their spheres of influence.

II. General Gift Acceptance Policy

- A. AFM accepts and prefers unrestricted gifts, which gives us the freedom center community priorities in our financial decision making.
 - 1. An unrestricted gift is a contribution given by a donor in which AFM is allowed complete discretion when allocating its use within the organization. Unrestricted gifts enable AFM staff and board to direct resources to areas of the organization most in need. Need can change depending on the environmental, political, or social climate, and this enables AFM to remain flexible and responsive to our community.
 - 2. A restricted gift is a donation or grant with specific conditions or limitations set by the donor, dictating how the funds or resources can be used, often aligning with the donor's values, interests, or goals. Due to the high cost of administration of funds, AFM typically will not accept restricted gifts lower than \$5,000 or with conditions or limitations that do not expressly meet AFM's mission, vision, or values. AFM reviews every gift on a case by case basis and reserves the right to refuse restricted gifts of any amount.
 - a) To the extent a donor proposes a gift subject to restrictions that AFM deems unacceptable or AFM accepts a gift subject to restrictions and then determines that it cannot adhere to those restrictions, AFM may, in accordance with this policy, ask the donor if they wish to modify or remove the restrictions in a manner acceptable to AFM. Such removal or modification, if agreed by the donor, shall be documented in writing.

III. Types of Gifts

- A. AFM accepts:
 - 1. Cash
 - 2. Pledges

3. In-kind Contributions

4. Securities

- a) Donors are encouraged to liquidate securities to cash to make a contribution.

5. Bequests

- a) Donors may make bequests to AFM under their wills, trusts, and/or beneficiary designations. A bequest will not be recorded as a gift until the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the gift will be recorded in accordance with Generally Accepted Accounting Principles (GAAP).

6. Real-Estate

- a) In general, AFM will accept real property that is mortgage-free, salable immediately or in the near term, and will provide a minimum net value to AFM of \$10,000. Mortgaged property will be considered on a case-by-case basis.
- b) AFM will not provide any valuation to a donor for donated property, and will not provide legal or financial advice to a donor in connection with any donation unless approved to do so by AFM's legal team.

B. AFM does not accept:

- 1. AFM will generally not accept gifts with little or no apparent value, or where transaction costs are expected to be a disproportionate share of the gift value.

- a) In the event AFM rejects a gift, AFM may also redirect the donor to another recipient or purpose if appropriate.

2. Cryptocurrency

- a) AFM does not accept cryptocurrency donations. Donors may liquidate cryptocurrency to cash in order to make a contribution.

3. Deferred Gifts

- a) Charitable Remainder Trust
 - b) Charitable Lead Trusts

- c) Charitable gift annuities
- d) Deferred gift annuities
- e) Pooled income funds
- f) Retained life estates

C. Other Types of Gifts

- 1. All other gifts will be addressed on a case-by-case basis based on whether it is readily convertible to cash, of value to the organization, and advances AFM's mission, such as Intellectual Property.

D. AFM may seek the advice of legal counsel in matters relating to acceptance of gifts when deemed appropriate. Review by counsel is recommended for:

- 1. Gifts of securities that are subject to restrictions or buy-sell agreements.
- 2. Documents naming AFM as trustee or requiring AFM to act in any fiduciary capacity.
- 3. Gifts requiring AFM to assume financial or other obligations.
- 4. Transactions with potential conflicts of interest.
- 5. Gifts of property which may be subject to environmental or other regulatory restrictions.
- 6. Non-cash gifts if the donor is willing to cover legal review costs, if necessary, and costs related to bringing the donation to completion.
- 7. Gifts of art or other collectible items.

IV. Acknowledgement

A. All gifts of all sizes to AFM are reviewed by AFM's staff team:

- 1. Tax receipts and acknowledgements are issued within 48 hours of a gift being recorded.
- 2. Stewardship is a regularly scheduled practice in which donors are acknowledged, recognized, engaged with, and reported to.

V. Procedures

- A. Gifts over the amount of \$100,000 (or 5% of AFM's total operating budget), gifts with requested restrictions, gifts that require public partnership or platforming, gifts not included in items C or D, or other non-standard gifts will be reviewed using AFM's Gift Evaluation Process prior to accepting.
- B. For gifts over \$100,000, restricted gifts, or other unique gift types, AFM will require the creation and execution of a Donor Gift Agreement.
 - 1. Find templates here.
 - a) Cash
 - b) Pledges
 - c) In-Kind
 - d) Planned Gifts

VI. Confidentiality

- A. Donor names and giving levels may be published in AFM publications, unless a donor requests anonymity. Please contact our Development Team at development@abortionfundmd.org to do so.
- B. Except as specified in the preceding sentence, all information concerning donors and prospective donors shall be held in strict confidence by AFM, subject to (i) legally authorized and enforceable requests for information by government agencies, courts, or subpoenas, (ii) other legally mandated disclosures, and (iii) any uses permitted by AFM's privacy policy in effect at the time of the donation.

VII. Miscellaneous

- A. AFM will not compensate, through commissions, finder's fees or other means, any third party for directing a donor to AFM other than as such arrangements are made with registered professional fundraisers or fundraising counsel in compliance with charitable solicitation laws.
- B. At times, AFM may run a time-sensitive emergency fundraising appeal to support a specific client or clients.
 - 1. Donations made to AFM's emergency fundraising appeals are generally unrestricted. To the greatest extent possible, they will be applied to the specific clients' financial and logistical support

expenses. If the total amount raised exceeds the cost of the clients' care, AFM may use the remaining funds raised to support other clients, particularly those with significant funding gaps or support needs. In all cases, AFM will provide transparent updates on the status of the clients' care, whether the gap was closed, and how funds were utilized.

VIII. Policy Management

- A. The Board of Directors, through consultation with the Co-Executive Director of Development and Director of Operations, is responsible for this policy.
- B. Any deviations from this policy must be approved by the Board of Directors.
- C. At minimum, every two years from the date of last revision (see header on page 1), AFM's staff and board will review this policy.
- D. Revisions to this policy can be requested at any time, and can be initiated by staff working with their direct supervisor and board members communicating with the Board President, board at large, or the Co-Executive Directors at any time.
- E. The Board of Directors and Co-Executive Director of Development or their designee must approve all revisions.