

Gift Acceptance Policy

Council for Exceptional Children

Approved by the CEC Board of Directors in July 2025.

About the Council for Exceptional Children

The Council for Exceptional Children (CEC) is the largest international professional organization dedicated to improving the success of children and youth with disabilities and/or gifts and talents.

With a vision of high-quality education that is inclusive and equitable for individuals with disabilities, CEC's mission is to cultivate, support, and empower education professionals who work with individuals with disabilities by:

- Advocating for education professionals and for individuals with disabilities, and/or gifts and talents
- Advancing professional practice and scholarly research
- Promoting diversity, equity, inclusivity, and accessibility
- Building networks, partnerships, and communities

Purpose

The purpose of this gift acceptance policy is to further CEC's mission by governing the acceptance of gifts to CEC and providing guidance to donors and their professional advisors in completing gifts.

This policy helps donors understand the following:

- CEC only accepts philanthropic support that aligns with its mission and priorities
- Donor-restricted gifts are only approved if they are not over-restrictive in nature
- Donor-restricted gifts are used to fulfill the donor's intent

Donor's Use of Legal Counsel

CEC urges all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences. CEC does not offer legal or tax advice to donors.

CEC's Use of Legal Counsel

CEC will seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by counsel is recommended for (but not limited to):

- Gifts of securities that are subject to restrictions or buy-sell agreements.
- Documents naming CEC as trustee or requiring CEC to act in any fiduciary capacity.
- Gifts requiring CEC to assume financial or other obligations.
- Transactions with potential conflicts of interest.
- Gifts of property that may be subject to environmental or other regulatory restrictions.

Conflicts of Interest

Members of the Board of Directors must avoid direct or indirect personal conflicts of interest and are annually required to complete and submit a Conflict-of-Interest Disclosure Statement to the CEC Board of Directors President.

Employees and members of the Board of Directors shall not receive commissions or other fees on outright or planned gifts.

Privacy

CEC is committed to respecting the privacy of donors. The types of donor information that it collects and maintains are as follows:

- Contact information (name, address, telephone number, and email address)
- Giving information
- Information on events attended, publications received, and special requests for program information
- Information provided by the donor in the form of comments and suggestions

CEC uses donors' information to understand their interests in its mission and to update them on the organization's plans and activities. It is shared with staff, board members, volunteers, and consultants only on a "need-to-know" basis. The organization also assures donors that their names and addresses will not be shared with any third party unless permission has been granted.

For those who do not wish to be included on a mailing list or to update their contact preferences, donors should contact CEC by emailing giving@exceptionalchildren.org to have their names removed.

Recognition

CEC will recognize donors for their support in a variety of ways, including signage, print materials, websites, and email communications. Donors who do not wish to be publicly recognized can choose “Anonymous” when donating or contact CEC to have their names removed from public lists.

Use of Gifts

CEC solicits and accepts gifts to support its programs for purposes that will help the organization further and fulfill its mission.

CEC’s Executive Director will make all recommendations and decisions regarding the review of gifts as indicated below.

Gift Designation

CEC allows for donors to direct gifts to one of its five endowments or to specific programming to a limited degree as program-specific gifts.

Otherwise, gifts to CEC are solicited as unrestricted, to be used for programs and operations without restriction.

- **Program-specific Gifts:** These gifts are made for current operating purposes but restricted by donors or other outside agencies to a specific purpose. Any restrictions are subject to approval by the Executive Director.
- **Endowment Gifts:** CEC will accept gifts designated to its five endowments, which support long-range operations and strategic initiatives.

Designated Funds

CEC will accept gifts of \$10,000 or more to designate funds for specific purposes consistent with CEC’s mission. If a program discontinues, CEC reserves the right to redirect funds to a similar initiative.

Named Funds

Endowed funds of \$50,000 or more may be named for the donor, pending approval by the Executive Director. CEC reserves the right to refuse any named gift that is inconsistent with its mission or values.

Gifts Generally Accepted Without Review

CEC accepts the following types of gifts without prior review:

- **Bequests and Beneficiary Designations:** Donors are encouraged to include CEC in their wills and as a beneficiary under trusts, life insurance policies, annuities, and retirement plans.
- **Cash:** Acceptable as checks, money orders, credit cards, and online payments. Check payments must be sent directly to CEC's lockbox address.
- **Charitable Lead and Remainder Trusts:** CEC will accept designation as a beneficiary of these trusts.
- **Marketable Securities:** Securities will be promptly sold.

Gifts Accepted Subject to Review

Some gifts require prior review, including:

- **Tangible Personal Property:** Gifts such as art, collectibles, and equipment must align with CEC's mission and be marketable.
- **Life Insurance:** CEC will accept life insurance policies where it is named as both beneficiary and irrevocable owner.
- **Real Estate:** All real estate gifts require review, including environmental assessments when applicable.

Gifts Not Accepted by CEC

CEC will not accept a gift under the following conditions:

- The gift would violate its corporate charter.
- The gift would result in losing its IRC § 501(c)(3) status.
- The gift would be too difficult or expensive to administer in relation to its value.
- The gift is for purposes outside CEC's mission.
- The gift is from industries that conflict with CEC's values.
- The gift would damage CEC's reputation or have other unacceptable negative consequences.

CEC does not accept gifts of cryptocurrency.

Decisions on gifts acceptance will be made by the Executive Director.

Gift Beneficiaries

Donors have no role in selecting beneficiaries of their gifts. However, donors and board members may serve on selection committees for other gifts.

Annual Review

This policy will be reviewed annually by CEC's Board of Directors and updated as needed.

Donor Bill of Rights

CEC adheres to the Donor Bill of Rights, ensuring transparency, ethical stewardship, and donor confidence in philanthropy.