This policy covers MakeWay Foundation and MakeWay Charitable Society, collectively called MakeWay.

MakeWay accepts appropriate gifts from a range of individuals and institutions, consistent with its mandate to support environmental and social philanthropy in Canada.

MakeWay will make this policy available to all donors and prospective donors.

**Gift Acceptance**

1. MakeWay is authorized to solicit and accept gifts that enable MakeWay to fulfill its charitable objects.

2. Gifts are accepted from individuals, institutions, corporations, and foundations. For the purposes of this policy, "gifts" refers to gifts by individuals, groups, foundations, corporations, and other charities. These gifts can be current or deferred in nature and may be used for current activities, or invested to support future activities.

3. MakeWay reserves the right to decline gifts that are too restrictive in purpose or are inconsistent with MakeWay’s mission. MakeWay projects may also develop additional protocols to decline gifts that are inconsistent with their purpose. MakeWay reserves the right, at its sole discretion, to decline gifts for any other reason.

**Donors**

1. MakeWay may inform, serve, guide, or otherwise assist donors who wish to support MakeWay’s activities, but never under any circumstances pressure or unduly persuade the donor.

2. MakeWay encourages donors to seek independent advice when making complex gifts including planned gifts and/or gifts that may affect the donor’s financial position, taxable income, or relationship with other family members. MakeWay will not provide legal or tax advice to donors.

**Gift Types**

1. The following outright gifts, if made in accordance with this policy, may be accepted without prior approval:
   - Cash or cash-equivalent
   - Publicly traded securities that can be liquidated on receipt
2. The following gifts must be approved by the Vice President of Development and Strategic Initiatives, another Vice President or C-level staff person as assigned by the CEO, or the CEO prior to acceptance:
   - Gifts of real estate
   - Shares in privately-owned companies
   - Tangible personal property valued over $1,000
   - Partnership interests
   - Gifts of life insurance
   - Residual interest gifts
   - Charitable remainder trusts
   - Gift annuities
   - Bequests
   - Gifts in Kind
   - Other gifts not listed in this policy

3. MakeWay may accept a gift that is restricted. Any restrictions placed on a gift will be outlined in writing and approved by both MakeWay and the donor upon acceptance of the gift. Restrictions on a gift may include:
   - Purpose for which the gift may be used
   - When the gift may be used
   - How the gift will be managed
   - Provisions for use of gift when the purpose or project terminates or becomes impossible or impractical to achieve

4. MakeWay will ensure that all gifts will be used in compliance with donor intent and any specific restrictions made by the donor at the time the gift is accepted.

**Due Diligence and Documentation**

1. Prior to accepting any gift, MakeWay staff or management may:
   - Request relevant information about the gift including a copy of any appraisal secured by the donor
   - Secure an independent appraisal, environmental assessment, and/or liability review
   - Seek legal counsel
   - Consider both the costs and risks associated with the acceptance of the gift
   - Seek guidance from the Board or from the Finance and Investment Committee of the Board

2. The Vice President of Development & Strategic Initiatives, the CEO, or another designate as assigned by the Vice President Development & Strategic Initiatives, is authorized to negotiate gift agreements with prospective donors. All gift agreements requiring execution by MakeWay may be reviewed by MakeWay's legal counsel. Where substantially the same agreement is used repeatedly, only the prototype needs to be approved.