Give Kids The World
Statement of Values and Code of Ethics

Statement of Values

Any code of ethics is built on a foundation of widely shared values. The core values of Give Kids The World (GKTW) are as follows:

• Compassion - We put first priority on the needs of the children and their families.
• Dedication - We do whatever it takes to provide a joyful and quality experience for every guest.
• Credibility - We earn and maintain the complete trust of our corporate partners.
• Integrity - We always try to do the right thing.
• Team Work - We help each other and feel collectively responsible for achieving our mission.

In addition to these core values we believe in the following principles:

• Accountability to donors;
• Commitment beyond the law;
• Respect for the worth and dignity of individuals;
• Respect for pluralism and diversity
• Transparency
• Responsible stewardship of resources; and,
• Commitment to excellence and to maintaining the public trust.

These values provide the foundation for our organizational Code of Ethics that follows. The values inform and guide the actions that board members, employees, and volunteers should take in developing their policies and informing their practices.

Code of Ethics

A. Personal and Professional Integrity
All staff, board members and volunteers of GKTW act with honesty, integrity and openness in all their dealings as representatives of the organization. GKTW promotes a working environment that values respect, fairness and integrity.

B. Mission
Give Kids The World exists only to fulfill the wishes of all children with life-threatening illnesses and their families from around the world to experience a memorable, joyful, cost-free visit to the Central Florida attractions and to enjoy Give Kids The World Village – for as long as there is a need.

Our mission as approved by the board of directors is in pursuit of the public good. All of our programs support that mission and all who work for or on behalf of GKTW understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by GKTW and of value to the society at large.
C. Governance
GKTW has an active governing body that is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and policies of the organization. The governing body:
- Ensures that its board members or trustees have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of GKTW and its public purpose;
- Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, refusal or other means; and
- Is responsible for the hiring, firing, and regular review of the performance of the chief executive officer, and ensures that the compensation of the chief executive officer is reasonable and appropriate;
- Ensures that the CEO and appropriate staff provide the governing body with timely and comprehensive information so that the governing body can effectively carry out its duties;
- Ensures that GKTW conducts all transactions and dealings with integrity and honesty;
- Ensures that GKTW promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness and openness;
- Ensures that GKTW is fair and inclusive in its hiring and promotion policies and practices for all board, staff and volunteer positions;
- Ensures that policies of GKTW are in writing, clearly articulated and officially adopted;
- Ensures that the resources of GKTW are responsibly and prudently managed; and,
- Ensures that GKTW has the capacity to carry out its programs effectively.

D. Legal Compliance
GKTW is knowledgeable of and complies with all laws, regulations and applicable international conventions.

E. Responsible Stewardship
GKTW manages its funds responsibly and prudently. Give Kids The World has adopted the voluntary standards of the Better Business Bureau as guidelines for determining responsible stewardship.
- It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management;
- GKTW compensates staff, and any others who may receive compensation, reasonably and appropriately;
- GKTW has reasonable fundraising costs,
- Organizations ensure that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of GKTW; and,
- All financial reports are factually accurate and complete in all material respects.
- The CFO and the President of Give Kids The World publicly attest to the accuracy, completeness, and fairness of our financial statements and IRS 990 filings.

F. Openness and Disclosure
GKTW provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about GKTW will fully and honestly reflect the policies and practices of the organization. Basic informational data about GKTW as disclosed on the IRS 990 is posted on the organization’s website. All solicitation materials accurately represent GKTW’s policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

G. Program Evaluation
GKTW regularly reviews program effectiveness no less than every two years and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. GKTW is responsive to changes in its field of activity and is responsive to the needs of its constituencies.
H. Inclusiveness and Diversity
GKTW has a policy of promoting inclusiveness and its staff, board and volunteers reflect diversity in order to enrich its programmatic effectiveness. GKTW takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment and constituencies served.

I. Fundraising
GKTW is committed to transparency and full disclosure in its solicitation materials. GKTW respects the privacy concerns of individual donors and expends funds consistent with donor intent.

In raising funds from the public, GKTW believes that every potential donor has the right:

- To be informed of the mission of GKTW, the way the resources will be used and our capacity to use donations effectively for their intended purposes;
- To be informed of the identity of those serving on GKTW’s governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to GKTW’s most recent financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgment and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature;
- To be informed whether those seeking donations are volunteers, employees of GKTW or hired solicitors;
- To have the opportunity for their names to be deleted from any communication lists; (GKTW does not share the names of our donors or Wish Families with any other organization);
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

J. Code Implementation
- GKTW management will actively encourage an internal dialogue on ethics, provide guidance for staff and ensure that internal systems, policies and procedures are consistent with this Code.
- Copies of the Code will be provided to each staff and board member and posted on our web site.
- The Code will be annexed to all contracts of employment and signed along with it.
- Raising an Issue/ Whistleblower Protection
  1. Any concerns about an interpretation, application or suspected violation of the Code of Ethics that staff or other stakeholders are not comfortable raising directly with staff concerned should be brought to the attention of a member (acting as an Advisor) of the Board of Directors. See attached current listing of Board Members.
  2. If the complainant or the Advisor is not satisfied with the outcome of their consultation, then the matter may be brought to the attention of the full Board of Directors.
  3. No one shall be discriminated against, disciplined, or reprimanded for reporting concerns or requesting guidance concerning the Give Kids The World Code of Ethics whether or not the concerns are established as valid or substantiated.

(Adopted from the Independent Sector model policy and the Donor Bill of Rights developed by the American Association of Fundraising Counsel)