

GRACE UNITED CHURCH, Caledonia

Policy and Procedure Manual

Policy Title	DONATIONS	Policy Number	PPM-F1.1
Date of Approval by Council	April 2012		
Revision Dates	April 15, 2015 March 16, 2016	Date of next Review	May 2027

PURPOSE:

To provide direction for the treatment of gifts received by Grace United Church.

POLICY STATEMENT:

Grace United Church recognizes the following types of donations:

- 1. Donations directed specifically to the General Fund or received without any specific designation for use.**
These gifts may be used for any purpose supporting the mission of Grace United Church including general operating expenditures.
- 2. Donations given for a specific purpose.**
These gifts will be recorded in their own Fund dedicated to the specific project/purpose.

Donations will be tracked precisely in regards to:

- donor source
- specific purpose of any designated gift
- disbursement of funds given for a specific purpose

Donations with conditions for use will only be accepted for projects that promote or assist in furthering Grace United Church's mission, goals and/or charitable purpose.

While donors may designate gifts to specific Funds or Projects, they may not direct gifts beyond that.

Similarly, Council will respond to any third-party requests or suggestions regarding allocating undesignated gifts to a specific Fund or Project by making a decision in the context of best furthering Grace United Church's mission, goals and/or charitable purpose.

New Funds and Projects must be approved by Council before they are promoted or any gift for them is accepted (i.e. before the cheque is cashed).

GRACE UNITED CHURCH, Caledonia

Policy and Procedure Manual

The UCW will continue to report their approved projects to Council.

Gifts accepted for a specific use must legally be treated as a trust and cannot be used for any purpose other than the one designated by the donor. Supporters will be informed ahead of time of the proposed use for any excess given for a specific project.

If a donation cannot be used as specified, the Treasurer will consult the donor to discuss its return or options for alternate use.

If it is determined after a donation has been accepted that it cannot be used as specified, the donor or estate will be contacted to give written approval of any alternate use.

The responsibility remains with the Treasurer and Council to ensure that all gifts are applied to their specified use. Council may designate a relevant committee to oversee the use of specific gifts.

Recognition of Donations & In Memoriam Book:

Regardless of where a donation is allocated, whenever possible Grace United Church will recognize all donations of \$10 or more in a single year.

Receipts will be issued for monetary gifts as well as gifts-in-kind according to Canada Revenue Agency regulations.

All "in memory of" donations as well as estate gifts will have an entry made in the "In Memoriam" book. Suitable additional recognition of significant gifts (on a special plaque or otherwise) will be determined by Council.

POLICY REVIEW:

Time Frame: Every three years

Committee Responsible: Stewards

All policy revisions require Council approval.

CROSS REFERENCES:

PPM F2.1 *Memorial Fund*

United Church Of Canada *Financial Handbook for Congregations 2017*, Section 5.9, Designated Gifts