

# Honoring Gifts

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United Church of Christ, Congregational, of Boxborough

Effective Date: 20 October 2016

Supercedes Date: n/a

## 1. Purpose

This document defines how gifts to the Church are received, processed, and recognized.

## 2. Definitions

In this policy, a *gift* is money, securities, or real or personal property that is donated to the Church. This policy does not apply to donations made in response to the annual Generosity Campaign or any fundraiser. This policy also does not apply to planned gifts; see Endowment Policy for information on planned gifts.

A *memorial* is a gift to the Church in memory of an individual.

A *tribute* is a gift to the Church in honor of an individual, group, or event.

## 3. Policy

Memorial gifts accepted by the Church shall be used for purposes that align with the honoree's family's wishes. Tribute gifts accepted by the Church shall be used for purposes that align with the honoree's wishes, or with the donor's wishes if the tribute commemorates an event. All other gifts accepted by the Church shall be used for purposes that align with the donor's wishes. If no particular use is specified for any gift, the gift shall be aggregated with other similar gifts and used as determined by the Pastor and the Church's lay leadership.

## 4. Procedures

### 4.1. Gifts Ministry Team

A Gifts Ministry Team consisting of one representative each from Council, Finance, Deacons and the pastoral staff will be convened as needed to oversee the process of receiving, processing, recognizing and distributing gifts.

### 4.2. Acceptance of Gifts

Gifts offered to the Church shall be gratefully accepted, provided that the Gifts Ministry Team, in consultation with the Pastor and donor as appropriate, approves of both the gift itself and the terms of its use. Gifts deemed not accepted by the Gifts Ministry Team should be brought to Council for review and to confirm the final decision.

Considerations in the acceptance of a gift shall include consistency with the mission of the church, restrictions that may be burdensome, and financial obligations or concerns with the basis for the gift.

### **4.3. Processing of Accepted Gifts**

#### **4.2.1 Monetary Gifts**

When a monetary gift is received by the Church, the gift will be deposited into the Memorials and Gifts Fund.

#### **4.2.2 Non-monetary Gifts**

Gifts of securities or real property will generally be sold promptly after being transferred to the Church, with the net proceeds then deposited into the Memorials and Gifts Fund.

Gifts of personal property (e.g., furniture, musical instruments, works of art, etc.) will be evaluated for use at the Church by Gifts Ministry Team. Gifts of personal property donated to the Church to meet a specific need, for example, items on the Church's Wish List, can be gratefully accepted as provided. If, however, the Gifts Ministry Team decides that the donated item could be put to better use elsewhere, the donated item will either be given to another person or charitable organization or will be sold and the net proceeds deposited into the Memorials and Gifts Fund.

### **4.4. Recording of Gifts**

All gifts received shall be recorded by the Church Administrative Assistant. For each gift, the donor, the donor's contact information, the item donated, the value of the donation to the extent this can be reasonably obtained, the honoree (person, group, or event), the family's/honoree's/donor's wishes (if any) for the use of the donation, and the eventual use of the donation shall be recorded. The information recorded can be used to calculate the total amount donated in memory of an individual or in tribute to a person, group, or event so that a use for the donated funds can be proposed to the honoree, his/her family, or the donor.

### **4.5. Acknowledgement of Gifts**

Whether given with a specific directed use or on a fully unrestricted basis, all accepted gifts are gratefully acknowledged in writing by either the Pastor or a member of the Gifts Ministry Team.

The Treasurer also acknowledges all accepted gifts and provides a receipt for tax purposes. The receipt includes the value for monetary gifts and non-monetary gifts that have been sold. The receipt identifies non-monetary article(s) donated, but the Church will not attempt to

determine the value; the receipt may state that “the donor has valued the property as of the date of contribution at (estimated value)”.

#### **4.6. Recognition of Gifts**

All gifts shall be recognized and celebrated at the first Annual Congregational Meeting following their receipt.

#### **4.7. Expenditures from the Gifts Fund**

The wishes of the donor, honoree, or honoree’s family will guide the expenditure of gifts whenever possible. Gifts received with a specific directed use, or a category of expense (e.g., flowers, music, building maintenance, scholarships) will be used accordingly and can be disbursed from the Memorials and Gifts Fund for the desired use. Funds for which no specific use is requested will remain in the Memorials and Gifts Fund and can be combined with other gifts.

The Gifts Ministry Team is responsible for disbursing funds for a specific gift, collaborating with Ministry Teams regarding gifts related to their ministry, proposing appropriate use of gifts, and evaluating requests from Ministry Teams to utilize unspecified gifts.

### **5. Amendments to This Document**

Amendments to this document can be proposed at any regularly scheduled Council meeting and approved by a simple majority at the next Council meeting.

### **6. Forms**

None.