

# Shelbourne Street Church of Christ

## Benevolence Policy & Guidelines

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### I. PURPOSE

As an important part of the outreach ministry of the Shelbourne Street Church of Christ, the Benevolence Fund helps provide basic necessities of life to people in need in keeping with the mandate to do so found throughout the Scriptures: *Matthew 25: 31-46 - Jesus himself directed us to help those in need. James 2:26 - For as the body without the spirit is dead, so faith without works is dead also. Hebrews 6:10 - God is not unjust: he will not forget your work and the love you have shown him as you have helped his people and continue to help them.*

We want to assist individuals and families, including the poor, sick, widows and orphans, whether members of the Church or from the community at large, who are in need due to prolonged illness, loss of income, accident or some other similar cause.

### II. BENEVOLENCE COMMITTEE

All General funds donated to the Church are under the direction and control of the Eldership and will be used for charitable purposes according to our mandate and the requirements of the Canada Revenue Agency as administrators of the *Income Tax Act (Canada)*. The Deacon Board of the Church is responsible for administering the Benevolence Fund and to assist with such administration, the Deacon Board has established a three-person committee consisting of (i) the Senior Pastor, (ii) the deacon responsible for benevolence, and (iii) another member of the Church.

### III. APPROVALS OF EXPENDITURES

Expenditures from the Benevolence Fund are approved as follows, depending on the level of assistance to be provided in a particular situation within any twelve month period (a particular situation in which assistance is considered or provided is referred to in this policy as a "Case"):

#### 1. Basic Case (less than \$150)

Assistance at this level may be approved by any individual member of the Benevolence Committee or by the Associate Pastor. Subsequent Cases at the basic level for the same individual must be approved in accordance with Intermediate Case level approvals.

Approvals at this level do not require any written documentation, except that a record of each approval must be logged in the secure Benevolence Binder in the Church Office. Although members of the Benevolence Committee and the Associate Pastor may individually approve expenditures at this level, they should consult with each other prior to approving assistance whenever possible and must in any case inform other members of the Benevolence Committee after approving any assistance.

## 2. Intermediate Case (\$150 to \$750)

Assistance at this level requires the approval of a majority of the Deacon Board. Subsequent Cases at the intermediate level for the same person must be approved in accordance with Advanced Case level approvals.

Approvals at the Intermediate Case level will be made only on the basis of written documentation submitted to the Deacon Board demonstrating that the Case meets the general requirements of this policy for assistance.

## 3. Advanced Case (over \$750)

Assistance at this level requires the approval of a two-thirds majority of the Deacon Board.

Approvals at the Advanced Case level will be made only after at least two deacons have evaluated the Case, reviewed all relevant records (which may include copies of recent tax returns, pay stubs, financial statements, or records of other financial resources available to the individual, including government support and resources available from other family members or significant others) and submitted a written report to the Deacon Board that summarizes the Case, demonstrates that it meets the general requirements of this policy for assistance, and recommends what assistance should be provided.

### **Decisions**

Approvals of assistance described in this section III may occur by means of (i) a vote at a meeting of the relevant decision-makers, (ii) a poll of such decision-makers conducted through email, telephone or other means, or (iii) a combination of such vote or poll.

References to required majorities in Intermediate and Advanced Cases are to majorities of the Deacon Board that are available to participate in a decision regarding a Case (and not to majorities of the entire Deacon Board when not all deacons are available to participate in such decision due to travel, illness, conflicts of interest or other reasons).

### **Conflicts of Interest**

If a Case at any level involves potential assistance to relatives or friends of a decision-maker, that decision-maker must (i) declare himself or herself in a position of conflict of interest and (ii) excuse himself or herself from all discussions and decision-making concerning the Case.

## **IV. FUNDING**

Assistance will only be provided if resources are available.

All funds remain under the direction and control of the Elders who are responsible for the Church's charitable resources and will be administered by the Deacon Board until it has authorized a specific expenditure.

Funding sources include:

1. Benevolence Fund

The Church may allocate funds from the General Fund to the Benevolence Fund as part of the Annual Budget process. In addition, individuals may designate donations toward the Benevolence Fund generally (without designating the donation toward a specific expenditure – see section 2 following). Finally, from time to time the Deacons may approve a transfer of funds from the General Fund to the Benevolence Fund.

2. Fundraising

If the Deacon Board wishes to approve assistance for a Case that exceeds available funds, it may do so provided it first approves assistance in the Case as a benevolent work of the Church and then, following such approval, indicates that donations designated for assistance in the Case will be accepted.

Such approval will be made only on the basis of documentation submitted to the Deacon Board that describes the Case and demonstrates that it meets the general requirements of this policy. Generally, the Deacon Board will not approve a Case for assistance by means of designated donations if it can reasonably be expected that donations will be provided by only a few individuals or by individuals who are friends or relatives of the person(s) in need.

Donations designated toward assistance in a Case will be accepted only (i) after such assistance has been approved as a benevolent work of the Church and in accordance with the general approval requirements for Intermediate and Advanced Cases, as applicable, and (ii) in accordance with the Church's general policy regarding designated donations, including the requirement that designated donations will only be accepted on the condition that if the total of such donations exceeds what is required to provide assistance in the Case, any excess funds will remain in the Benevolence Fund.

## **V. APPROVAL GUIDELINES**

The Church encourages private acts of charity within families and between individuals as the primary, preferred means of providing assistance to those in need. Where appropriate, the Benevolence Committee or Deacons Board may attempt to encourage such private charity before considering the provision of assistance from the Benevolence Fund.

Where private charity is not available to provide the assistance needed in a Case, decision-makers will use the following guidelines in deciding whether to approve assistance:

1. Determining need

- (a) The need of an individual or family for assistance may come to the attention of the Benevolence Committee or a deacon during the course of ministry, or by referral from a third party.

- (b) A dependent individual's need for assistance must be assessed in consultation with the person who has legal responsibility for the individual, such as a parent or guardian, and the financial status of the person having such legal responsibility will be taken into consideration.
- (c) Other sources of assistance, such as support from government agencies or other area churches, may need to be verified.

## 2. Eligibility

- (a) All assistance must be for the charitable purpose of “relieving poverty”, which includes providing assistance to someone who lacks (or, without assistance, would lack) essential amenities available to the general public, including food, shelter, clothing, furniture, education, and basic healthcare (collectively, “Basic Needs”).
- (b) Assistance may be provided to members of the Church as well as to members of the larger community who are unable to meet their Basic Needs due to circumstances such as the following:
  - i. Accidents.
  - ii. Unavoidable unemployment.
  - iii. Social, emotional, or related difficulties, including delinquency.
  - iv. Illness requiring medical treatment and related expenses prescribed by a recognized Canadian medical professional and not covered by a public or private insurance or medical plan.
- (c) Assistance will not normally be provided in the following circumstances:
  - i. Discretionary expenses (e.g. vacations).
  - ii. Treatments not prescribed by a recognized Canadian medical professional.
  - iii. Business needs arising for any reason.
  - iv. Insured losses.
  - v. Individuals on social assistance (except for types of assistance that are not considered to be “income” by the relevant funding agency, as determined in advance in consultation with the funding agency).
  - vi. Where the individual or person legally responsible for the individual is determined to have adequate resources, unless the individual has been rejected by those persons (e.g., because of the individual’s faith).
  - vii. Projected and future needs (e.g., education fund for an orphaned child).
- (d) Token assistance may be provided as a tangible demonstration of moral support without meeting the eligibility criteria described in this section (e.g., a pastor purchasing lunch for a street person or providing a food voucher for someone known to be in need).

### 3. Other needs

When financial assistance is provided, consideration should also be given to meeting the spiritual, physical, mental, emotional, and other needs of the individual being assisted, in consultation with the Church's pastoral staff or care team, or other qualified professionals.

### 4. Duration of Charity

- (a) The Church will only provide assistance for a specific need that is not expected to involve a long term commitment.
- (b) When a major, long term need arises, other possible sources of assistance should be explored with the individual in need (e.g., community or government programs).

## **VI. GENERAL MATTERS**

### 1. Reporting

At each meeting of the Deacon Board, the deacon responsible for benevolence will provide a brief verbal summary of each Basic Case for which assistance was considered during the previous period, including: (i) a brief summary of the Case, (ii) whether assistance was approved, and (iii) the reasons for the decision taken.

For Intermediate and Advanced Cases, the minutes of meetings of the Deacons Board will include: (i) a brief summary of the Case, (ii) the process followed in evaluating the need, (iii) whether assistance was approved and, if approved, the amount of such assistance, (iv) the reasons for the decision taken, and (v) any follow-up actions that may be required (including dates and the persons responsible).

All written reports submitted to the Deacon Board in connection with approvals of assistance must be signed by at least two deacons.

### 2. Confidentiality

All reports and other records involved in a Case must be kept confidential and secure by filing them in the Benevolence Binder kept locked in the Church Office. All decision-makers must exercise care to preserve the confidentiality of individuals for whom assistance has been considered or provided. Generally, the names of such individuals and related Case information should not be used or disclosed except among decision-makers and with Church staff and Elders. The names of those being considered for assistance should not be recorded in the minutes of Deacon Board meetings.

### 3. Payments

Payments for assistance will only be processed upon written authorization from a Deacon (or, for Basic Case assistance, the Benevolence Committee) by means of cheque, grocery vouchers, or petty cash. Whenever possible, assistance should be paid directly to a supplier or service provider, or provided in the form of physical goods or grocery vouchers.

### 4. T5007 Slips

Benevolence assistance will be reported on T5007 slips as 'social assistance' in accordance with the requirements of the *Income Tax Act*.