



**Date Approved:** November 3, 2014.....

**Approved By:** Bethel Lutheran Church Council .....

### **Title: Gift Policy**

**Purpose:** Bethel Lutheran Ministries has adopted this Gift Policy in its effort to inform donors and establish uniformity in gift giving. Such gifts fulfill mutual needs: the donor finds a meaningful way to express his or her gratitude, love and/or remembrance and the gift benefits Bethel by helping it further its mission. Bethel Lutheran is grateful for all gifts from the smallest to the largest.

- 1) All gifts to Bethel Lutheran are assumed to be intended for the congregation's general fund and general operating purposes, with the following exceptions.
  - a. If the intention of the donor to benefit a special fund or a special purpose is clearly expressed, the gift is credited to that fund or purpose, subject to the further requirements of this policy.
  - b. If the gift is given in memory of a person the gift is credited to the Bethel Lutheran Foundation, unless the next of kin of the deceased person clearly expresses a different intention.
  - c. If the gift is received as the result of a bequest the gift will be credited to the Bethel Lutheran Foundation unless the operative document clearly expresses a different intention.
  - d. All gifts in memory or honor of specific persons should be clearly so designated in writing.
- 2) Gifts of a tangible nature that create a physical memorial in the church or on its grounds, or are gifts for a specific purpose/program will be considered on a case by case basis. In such cases, the purposed gift will have to be considered dispassionately from the standpoint of the church and its mission. The acceptance of this type of gifts will be considered from several perspectives, including purpose, utility, permanence and ongoing physical maintenance or funding. Gifts should also represent the values of the church and be mindful of future generations. The church council will be the decision making that will answer these questions.
- 3) It is the policy of Bethel Lutheran that no item owned by the church shall be marked with any nameplate or tag that identifies the donor, with the exception of the items which were marked prior to the adoption of this policy. This policy includes both items donated in-kind and items acquired with specially donated funds. This policy does not mean that a donor may not be publicly identified at the time that the gift is accepted and thereafter from time to time as appropriate.
- 4) Sometimes Bethel owns property that is no longer used or that has become a clear burden. Some unneeded property may be put to better use by donating it to

another church or non-profit. Some property is so old there are no records of whether it was a restricted gift, a memorial gift or a gift at all. Although Bethel recognizes that some members may feel sentimental attachment to some property, the formal policy of Bethel is that even restricted gifts do not imply Bethel must keep the property forever unless Bethel expressly so agrees in writing when the gift is given.

- 5) Bethel Lutheran always wishes to appropriately acknowledge the memorials and gifts which it receives. Gifts given as memorials that are transferred to the Bethel Foundation are acknowledged and thanked quarterly and annually with a listing in the Bethel Star. Non member memorials are sent a thank you acknowledgement. Other gifts to the church will be acknowledged with a thank you letter from the church and be recognized on All Saints Day in a special bulletin insert and/or on the video screens.
- 6) Recognition and thanks for gifts to special projects, like a building or remodeling project, will be decided by the church council. This could include a special plaque with all donor names attached, a wall of recognition with mural and names or some other appropriate form of recognition.
- 7) The church council shall have the power to create other exceptions to these guidelines on a case-by-case basis, including repurposing or combining gifts, provided that the specific reasons and conditions of the exceptions are documented; however, such exceptions are not encouraged.
- 8) All gifts to Bethel Lutheran Ministries, whether gifts of money or otherwise, are irrevocable. No gift may be returned to a donor unless the church council concludes, after review of the facts that the gift was made as a result of a mistake by the donor.