

Unitarian Universalist Church of Greater Lansing

**OPERATIONAL POLICY on GIFT ACCEPTANCE**

Adopted by Senior Minister Rev. Neal T. Anderson on September 26, 2023

**I. MONETARY GIFTS**

**A. Unrestricted Gifts**

1. The UU Lansing encourages congregants to financially support to the church through generous pledges to our annual operating budget. Recognizing the desire to support aspects of the church's mission with time frames exceeding the fiscal year, the UU Lansing also welcomes other unrestricted monetary gifts to the church. These unrestricted gifts will be considered income to the annual budget.

**B. Restricted Gifts**

1. Restricted gifts that promote the mission and ends of the Church will be accepted for established restricted funds, as designated on the church's balance sheet.
2. Restricted gifts that support the Church's programs and priorities may be accepted by the Senior Minister. These include the Minister's Designated Fund, and other restricted accounts identified by the Senior Minister.
3. Challenge and matching gifts may be accepted upon approval of the Senior Minister.
4. Restricted gifts may not be accepted if they place additional obligation on the Church to commit resources or raise funds to complete the purpose for which the gift is intended.
5. Every effort will be made to use a restricted gift for what the gift giver stipulates the gift is for. In the event the gift cannot be so used after five years, the donation may be reallocated for other purposes based on the churches mission and established in Ends policies. All gift givers will be notified that unused portion of their gift will be used to fulfill the churches ends.

**C. Memorial and Honor Contributions**

1. Contributions in honor of or in memory of someone are used as designated by the donor, honoree, or honoree's family if the honoree is deceased. If not designated they will be used for fulfilling the churches ends.
2. If no use is designated, a single contribution that is \$500 or more will be transferred to the Endowment. A contribution under \$500 will be considered income to the operating budget.
3. The Senior Minister may choose to decline a donation if the designated use is contrary to churches ends.

**II. NON-MONETARY GIFTS**

1. Gifts of tangible property – such as works of art, equipment, furniture and books – that can be used for the mission, ends and ministry of the church, may be accepted by the Senior Minister, on behalf of the congregation, in their sole discretion after thoughtful consideration. A tax receipt can be issued for the market value of the tangible property.