

Diocese of Ontario

**DRAFT GIFT ACCEPTANCE POLICY
(Pending Synod Council Approval)**

Background, Consultation:

This draft policy is based on one developed for and currently used by the Resources for Mission department of General Synod. It is based on the recommendations of Frank Minton and Lorna Somers in *Planned Giving for Canadians*, Somersmith, 1997, updated annually by Frank Minton through the Canadian Association of Gift Planners.

Rationale:

This policy is established to provide clarity about roles and responsibilities related to gifts to parishes, dioceses and General Synod of the Anglican Church of Canada. It provides guidance for decision-making about acceptance or refusal of gifts and ensures that proper legal and ethical concerns are met. It protects the donor as well as the Anglican Church of Canada.

Policy:

Rules and recommendations from the Canada Revenue Agency will always supersede internal policy relating to receipting and gift acceptance.

Persons soliciting gifts on behalf of the Anglican Church of Canada (including parishes, dioceses, General Synod, and our national partners) shall inform, serve, guide and assist donors, but not pressure or unduly persuade them. They shall not solicit a gift from a donor unless satisfied that the donor has a charitable intention, an understanding of the consequences of the donation, and an awareness of how the gift will be used. They shall explain to the potential donor the process for acceptance of gifts.

Donors will always be encouraged to consult their own financial, legal and tax advisors and family members before a gift is offered.

Gifts considered for acceptance will be consistent with the overall strategic direction of the Anglican Church of Canada, with all statutory provisions, and must not compromise the church's integrity.

Gifts of property (real estate, art, jewelry, etc.) will only be considered if they are readily marketable at reasonable cost.

Gifts can be declined by the Church if there is a lack of congruency with God's mission as followed by the church; if there are unacceptable conditions placed on the gift by the donor; if the cost of managing the gift is deemed too high; if there are unacceptable risks associated with the gift; if there are unacceptable risks or potential legal liability associated with the gift; if the gift is illegal; or if the Synod Council determines that acceptance is not to the benefit of the church for other reasons. This also applies to bequests.

Final decision about the acceptance of most gifts and the details about any gift arrangement are in the hands of the Synod Council, working in close cooperation with diocesan staff, the Senior Gift Planning Officer of the Anglican Church of Canada, and the local Parish Council and/or Vestry. A significant gift of tangible property or of residual interest requires review and approval of the diocesan Chancellor.

Outright gifts of cash, publicly traded securities, life insurance, and routine bequests do not require the approval of Synod Council. Parish wardens and treasurers should feel quite free to seek advice from the Financial Officer of the Diocese and the Senior Gift Planning Officer of the Anglican Church of Canada.

Occasionally, gift agreements will be needed. Such gift agreements will clearly state that it is the responsibility of the Vestry, or in some cases, Synod Council, to approve all disbursements of net income from endowed funds. They will also include a clause which provides that the Vestry or Synod Council has the power to alter specific terms of the gift if the responsible governing entities determine that there is a need to do so. Examples of when such power might be exercised include where the original purpose can no longer reasonably be attained, or where changes in the law, social mores, policy or program direction conflict with the original purpose. Vestry and Synod Council will exercise this power sparingly, and whenever possible in a manner which is consistent with the broader original intention of the donor. The donor should designate appropriate, alternate uses of the gift, along with any restrictions they may choose to place on the gift.

Gift-related costs, such as legal fees, appraisals, real estate commissions, taxes will normally be the responsibility of the donor, unless the gift agreement indicates otherwise.

All discussions will be confidential unless there is a joint wish and agreement to make the gift public.

Related Procedures:

Staff and volunteers

Staff or volunteers acting on behalf of the General Synod of the Anglican Church of Canada, the Diocese of Ontario, the Anglican Diocese of Ontario Foundation, or a parish, congregation, program or ministry of the Diocese of Ontario will be thoroughly trained, mentored and monitored in their work with donors. They will always offer a donor the full array of possibilities that the person's donation can address across the church (the parish, the diocese, the diocesan Foundation, the General Synod, partners of General Synod such as The Primate's World's Relief and Development Fund and the Anglican Foundation of Canada) and then respond to the donor's wishes about the recipient.

Staff and volunteers will alert donors to the *Donor's Bill of Rights* from Imagine Canada.

Gift Agreements

While staff or volunteers may solicit donations and consult about the arrangements, the diocesan

Finance Officer and /or the Senior Gift Planning Officer will work with that staff person or volunteer to develop the gift agreement in concert with the donor's wishes and the Diocese of Ontario's requirements. Should the donor, after discussion and consideration, prefer to make the gift to an entity other than the Diocese of Ontario, including its congregations, parishes, and the Anglican Diocese of Ontario Foundation, the potential recipient body will be asked to take over the negotiations towards a gift agreement. Assistance may be provided by staff in the Resources for Mission Department if requested.

All gift agreements and other related correspondence related to gifts should be kept in locked files to ensure privacy.

Upon Receipt of Gift

Usually, any gift of property or securities will be sold by the diocese and the proceeds invested according to the church's investment policy. Synod Council will from time to time provide policy direction on this topic.

A receipt along with a proper acknowledgement will be sent to the donor within 10 days of the gift having been received.

SAMPLE MEMORIAL GIFT ACCEPTANCE POLICY

What follows, while not a diocesan policy, may be helpful for parishes wishing to draft their own policy statement on the acceptance of Memorial Gifts.

St. Swithin's Anglican Church
Policy Statement on the Acceptance of Memorial Gifts

St. Swithin's Church will accept with gratitude, gifts donated to the glory of God and in memory of departed persons.

Gifts should be of high quality and should meet the practical and liturgical needs of the Church. They should also be easily maintained and cared for. The Memorials Committee, consisting of representatives from the Clergy, the Churchwardens, and other representatives as the Parish Council deems appropriate, will have the right to approve or disapprove of any gift suggested by the donor(s). Memorials to persons still living should be discouraged.

Acceptance of gifts does not require that they be used perpetually or that they be put into continual use.

Disposal of gifts that are worn or are no longer of use to the parish will be conducted, where possible, in consultation with the donor(s)."

NOTE: Some parishes use a book recording memorial gifts that are made to the church. The memorial book replaces wall plaques.