

# **North Naples Church Gift Acceptance Policy**

The teachings of Jesus and all of the Holy Scriptures promote stewardship as fundamental to our Christian faith. Our Judeo-Christian heritage leads to an understanding of stewardship as the responsible gratitude and relationship of trust for all of God's many blessings. A faithful response to this mandate includes a commitment to the highest ideals of stewardship by all parties to charitable giving, including the donor as well as the recipient ministry. In order to ensure that such ideals are pursued for all gifts to be received whether as a donee or steward, NNC commits itself to responsible administration of all prospective gifts. NNC understands this commitment to include careful examination of the actual condition, use, and benefits of the gift taking into consideration all legal, ethical, and practical aspects. NNC understands these considerations to be necessary steps toward the fulfillment of its own stewardship commitments, as well as those of the prospective donor. It is from this foundational understanding of stewardship, that NNC adopts the following policy.

## **General Principles**

1. NNC appreciates the spirit of giving inherent in each donor's prospective gift and thanks each donor for their thoughts and intentions.
2. Experience has taught that prospective donors frequently need guidance regarding prospective gifts and donations.
3. NNC wishes to work to make all gifts possible, within the strictures of law and tax regulations.
4. NNC wishes to make gifts, donations, and other resources available over time for the mission of the church, while upholding the purposes of the United Methodist Church.
5. NNC wishes to honor the intent of the donor where possible.
6. NNC wishes to protect the assets entrusted to it.

## **Specific Policies**

1. Unrestricted gifts of cash and marketable securities will be accepted and acknowledged through the normal accounting procedures of North Naples Church (NNC). Restricted or designated gifts of cash and marketable securities of an operational nature will be accepted upon approval of the Senior Pastor or Trustees or Board of Stewards.
2. The Board of Stewards or Trustees has absolute responsibility for accepting Memorials and Endowment gifts and establishing appropriate recognition procedures. Restricted or designated gifts of an endowment nature for \$500 or more will be accepted upon approval of the Senior Pastor or Trustees or Board of Stewards.
3. Receipt of non-cash gifts of personal property will be the responsibility of the Senior Pastor or Trustees or Board of Stewards and must have the prior written approval of the Senior Pastor or Trustees or Board of Stewards. Gifts of various kinds of unlisted securities, insurance products, automobiles, boats, furniture, works of art, coin collections, animals, jewelry, electronics and other items of value must be unencumbered and given outright to NNC. The Senior Pastor or Trustees or Board of Stewards reserves the right to refuse, or return, any gift determined to be unacceptable because of value, marketability, or any other reason deemed problematic to NNC. Such gifts may be used by the church in furtherance of its mission. However, all such gifts may be liquidated at the discretion of the Trustees or Board of Stewards.
4. All gifts of real estate may be liquidated by the Trustees at its sole discretion unless approved by Senior Pastor or Trustees or Board of Stewards for a restricted purpose in advance of gift acceptance. Real estate will be liquidated following procedures set out in the Book of Discipline.
5. All gifts of real estate must be given with an appropriate title search, environmental evaluation, survey and appraisal. All costs of transferring will be born by the donor. Gifts of real estate must also be unencumbered with liens, litigation, or any other potential liability for NNC. Before title is accepted by NNC, Senior Pastor or Trustees or Board of Stewards reserve the right to not accept the gift.
6. All non-cash gifts will be acknowledged in a dated letter from the Executive Director, Treasurer or Board of Trustees, as appropriate, for the type of gift. The letter will include a description of the gift. There will be no appraisal, acknowledgement of appraisal, or determination of value offered in the acknowledgement process. The donor has sole responsibility to the Internal Revenue Service for identifying the value of any non-cash gift.
7. Any questions regarding this policy should be referred to the Trustees or Board of Stewards.

## Assessing a Gift

Name of Donor: \_\_\_\_\_

Date of Gift: \_\_\_\_\_ Description: \_\_\_\_\_

Understood Intent of Gift: \_\_\_\_\_

Restrictions on Use: \_\_\_\_\_

Check One: Restricted \_\_\_\_\_ Unrestricted \_\_\_\_\_

To be deposited in:

\_\_\_\_\_ Designated Fund (name) \_\_\_\_\_

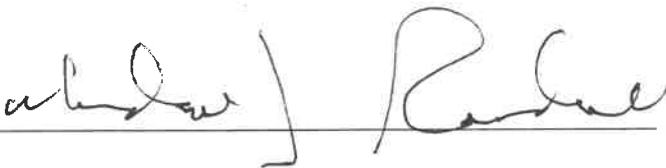
\_\_\_\_\_ Operating Fund

Approval Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**Attention! The donor may not revise restrictions or influence use of funds after they are gifted.**

**\*\* This policy was approved by the NNC Board of Stewards on 09.18.2023 and supersedes all previous policies regarding gifts.\*\*\***

Signed: 

Michael Randall, Chairman, Board of Stewards

Dated: 9/18/23