

Designated Funds Policy for St. Andrew's Anglican Church

Approved by the Vestry on 01/17/2023

This policy sets forth the conditions under which St. Andrew's Anglican Church will accept designated gifts. Subject to this policy, the Church will accept donations from its members and friends who want to donate to the church and have such donations used to support a ministry of the church. The church cannot, however, accept gifts for organizations outside the Church on a regular recurring basis. To do so would put a heavy burden on the church staff.

St. Andrew's Anglican Church desires to be careful to assure it is not involved in creating a tax-deductible contribution for some purpose that would not otherwise qualify for a tax deduction. For instance, the church wants to make sure that a donation to benevolence, missions, or ministries is for the purpose of furthering the ministry of the Church (and not a non-deductible gift to an individual through the church). For this reason, St. Andrew's Anglican Church has set forth guidelines under which the church, as a tax-exempt organization, can accept designated gifts:

1. The designation must be for an approved project, program, or ministry of St. Andrew's Anglican Church. This approval may come from either the Rector or the Vestry.
2. St. Andrew's Anglican Church must maintain discretion and control over all contributions and the ultimate determination of how all donated funds are allocated. The Church will make every effort to honor a donor's designation, however, contributions become the property of the Church, and as such the Church has the discretion to determine how best to use all contributions to carry out our mission and purpose. Any redesignation of funds requires the approval of the vestry.
3. Designated gifts cannot be given to forward to specific organizations unless a specific organization is named for a special offering which will be for a specific and limited time period. St. Andrew's Anglican Church encourages our members and friends to give directly to the organization they would like to support.
4. Gifts designated for individuals or designated for the benefit of a specific individual are not tax-deductible contributions and the church will not accept such gifts.
5. St. Andrew's Anglican Church cannot accept gifts with verbal designations. Designations must be in writing in an accompanying memorandum or note or else indicated on the check. The finance

committee will use its best judgment to discern the donor's intent based on the documentation that accompanies the gift.

6. St. Andrew's Anglican Church must, by law, reserve the right to disregard designations despite the directive by the individual donor.

7. St. Andrew's Anglican Church cannot accept gifts that are outside the designated ministries list established by the finance committee.

8. It is the policy of St. Andrew's Anglican Church that designated gifts should be in addition to the member's regular tithes and offerings. If a member designates gifts that are not above and beyond their tithe, it should be noted that the church may have a difficult time covering its budgeted expenditures not only for operating expenses but for all of the benevolences and missions supported by contributions and tithes.