



National United Methodist Church

Gift Acceptance Polity

National United Methodist Church (The Church) gratefully receives gifts from church members and others in support of its ministry. This policy gives guidance to donors and church leaders as to how the church receives and uses various types of gifts. The intent is to provide clarity to donors and ensure that all gifts serve the church's mission.

This policy defines a gift as a voluntary transfer of money or other assets to The Church by an individual, corporation, or a grant making organization, such as a foundation. No tangible benefit of any kind will be exchanged for the gift. This policy pertains to all gifts regardless of size, the manner in which the gift is made, or the intended use of the gift.

Unrestricted Bequests and Memorial Gifts

It is the policy of The Church that all undesignated bequests received by The Church are directed to the Metropolitan Memorial UMC Foundation Fund (hereinafter referred to as the Foundation) to be held as endowment and used according to the Foundation's standing policies on investment and disbursement of funds.

If a bequest takes the form of a non-monetary gift (real estate, personal property, non-cash securities or financial instruments, or non-marketable securities) it will be evaluated by the Trustees or Finance Committee as outlined below. If non-monetary bequest is liquidated, the proceeds will be directed to the Foundation.

All undesignated memorial gifts and gifts in memory will be directed to the Foundation.

Designated Gifts and Bequests

In general, The Church encourages gifts that are unrestricted and without conditions, as unrestricted gifts allow The Church to use the funds where they are most needed.

The terms of any designation must be agreed to in writing upon receipt of the gift unless the gift is designated for an existing ministry.

If a donor desires a designation on the gift that is not a current ministry or fund of The Church, the Senior Pastor and other staff as appropriate, with direction from the Finance Committee and the appropriate ministry team, should determine whether to accept the donor's designation. If the designation fits within the church's tax exempt purpose, its mission and vision, and fulfills the needs of The Church deemed appropriate for use, it may be accepted, either in the form proposed or with recommended adjustments to enhance the gift's prospects for successful use. If the gift does not, The Church will work with the donor to determine a more appropriate designation for the gift.

All gifts given to The Church shall become the property of The Church and will be administered within The Church's existing framework for making budgetary and programmatic decisions to the extent possible.

Because designated funds are segregated from the general operating budget, they can become stranded for long periods of time. When this happens, we are not being good stewards of God's resources, nor are we using the resources in the most effective manner. In exceptional circumstances where the designated purposes are no longer feasible, or have been completed, or when there has been no activity (donations or expenses) in the fund over a 2-year period, or for other good cause, the Finance Committee, in consultation with the Senior Pastor and ministry team most closely aligned with the gift, may redirect such gifts to other appropriate ministries or projects, retaining to the extent possible the basic original purposes of the designation.

Non-Monetary Gifts

All gifts of real estate must be given with an appropriate title search, environmental evaluation, survey and appraisal. Gifts of real estate must generally be unencumbered with liens, litigation, or any other potential liability. Before title is accepted by The Church, the Board of Trustees in consultation with the Finance Committee, reserves the right to accept or not accept the gift. Real estate gifts may be liquidated following the procedures set out in the Book of Discipline.

Gifts of personal property must be given with title and appraisal, as appropriate, and must generally be unencumbered with liens, litigation, or any other potential liability. Before the property is accepted by The Church, the Board of Trustees in consultation with the Finance Committee, reserves the right to accept or not accept the gift.

Receipt of non-cash securities and marketable financial instruments will be the responsibility of the Finance Committee assisted by relevant staff. The instruments should be liquidated immediately and the proceeds of the sale reported to the donor.

Non-marketable securities gifts will be the responsibility of the Finance Committee in consultation with relevant staff and other administrative committees as deemed appropriate. The gifts must be unencumbered and given outright to the church. The Church reserves the right to refuse or return any gift of non-marketable securities because of value, marketability, or any other reason deemed.

The Church reserves the right to decline or otherwise refuse any gift offered with or without cause. Reasons for declining a gift might include, but are not limited to:

- ❖ It is not in the best interest of The Church to abide by the donor's restrictions or designations
- ❖ The costs to maintain the gift or the restrictions are considered excessive
- ❖ The gift is considered inappropriate or unrelated to the tax-exempt purpose of The Church
- ❖ The gift is designated to the benefit of a specific individual

Thank you for considering a gift to National UMC. If you have questions or comments or would like assistance, please contact the Senior Pastor at 202-363-4900.