

The Donation and Acceptance of Gifts
to St. John's Episcopal Church, Crawfordsville, Indiana

This Policy is supplemental to the "Gift Acceptance Policy" found within the St. John's Episcopal Church Endowment Fund Policies and Guidelines ("Endowment Fund Document"). In the event of a conflict between this Policy and the Endowment Fund Document, the Endowment Fund Document shall control.

Gifts given to St. John's Episcopal Church are to be reflections of the gifts that God has given to us in our "creation, preservation, and all the blessings of this life, for the means of grace and the hope of glory." (Book of Common Prayer). Most especially, however, gifts are signs of the greatest gift of all: God's very gift to us of Jesus Christ.

All the gifts God has given to us are gifts of grace. "Grace" means that a gift is given freely, unreservedly, and with no restrictions or strings attached. Thus we are free to use God's gifts to us carelessly if we choose but more preferably we are to use those gifts with the deep carefulness that accompanies true gifts received with profound gratitude.

Gifts are given to the church for a single purpose: to support the church's mission to spread the Gospel of Jesus Christ in the context of a particular congregation. This implies that while the Gospel imperative to share the Good News never changes, the context of the congregation does change. Gifts given with grace to the church are therefore gifts given without conditions. Thus, as the congregation determines over the generations how it will spread the Gospel, gifts may be discerned for the continued appropriateness of their support of the church's mission. (And, at the risk of stating the obvious, it is not incumbent upon the church to accept a donation that it perceives is not congruent with its mission or a gift that the church is unable to maintain in appropriate ways.)

It is very helpful, and sometimes required, that donors have a conversation with the priest and perhaps the Vestry or a committee or commission to determine what needs there are and what gifts may be of greatest use in the life and worship of the community. Sometimes there needs to be a period of discernment before an appropriate gift can be determined.

Gifts are given to and received by the Wardens and Vestry of St. John's who by canon law are the "agents and legal representatives of the Parish in all matters concerning its corporate property" (Canon 1.14.2) Thus, no agreement regarding the exchange of gifts may be determined by members, individual representatives, or any other group of this congregation.

It is in this spirit of participation in the grace of God that St. John's believes that genuine gifts are given and received.

More specifically, the Priest, Wardens, and Vestry of St. John's may accept a donation with the following understanding:

Monetary gifts to the parish fund may be received by the Vestry as undesignated, designated, or contingent.

Undesignated gifts mean that the money may be spent in the way that the Vestry sees fit for the furtherance of the parish's mission. (In other words, the donor does not influence the use of the donation.)

Designated gifts to the parish fund or endowment are restricted and may be spent only in the way specified by the donor. It is common and preferred to stipulate that the designation expires in not more than ten years in case the original need for the designation becomes moot (or earlier if the original need is no longer present but funds remain from the original gift).

Contingent gifts are specified for a particular purpose, but with privilege retained by the Vestry to change the purpose of the gift under certain circumstances and after consultation with the donor (if possible), should the original need change. If the donor is no longer living, the Vestry may treat the gift as an undesignated gift.

Categories of monetary gifts include cash, stocks and securities, wills and bequests, life insurance, retirement plans, trusts, and pooled income funds. Please see the Endowment Fund Document for specifics applicable to different types of gifts. Legal and tax implications may mitigate the acceptance of any monetary gift. All monetary donations to the parish are tax deductible to the donor to the extent available under law; the donor should consult with his or her tax advisor as the Parish is not able to give legal or tax advice.

Monetary gifts given to the clergy's discretionary funds are given as undesignated gifts. Undesignated discretionary funds are used at the clergy's discretion for those purposes that are not covered by or are beyond the parish budget and in accordance with the Rector's Discretionary Fund Policy. *If the donor wishes to give to the discretionary fund, the check should be made payable to St. John's Episcopal Church and in the "memo line" the donor can specify "discretionary fund."*

Objects intended for general parish life may be received gratefully and be used as long as they serve the needs and mission of the congregation as discerned by the priest in conjunction with the appropriate committee chairpersons, and/or the Wardens and Vestry.

Any gift intended to be used in the sanctuary or to reflect the presence of God anywhere in the building or on the property (including works of art, sacred objects, vestments, music, instruments, furniture, other objects, etc.) will be received with the permission of the priest who is charged by the Canons of the Episcopal Church to be Steward "for the conduct of the worship and the spiritual jurisdiction of the Parish" (III.14.1a). At the priest's discretion, gifts may be brought to the Liturgy Committee, if there is one, for discernment as to its appropriateness for its use in the worship life of the congregation. The use of a gift may vary as the needs of the parish change. The intention of the donor will receive consideration but is not binding on the Parish.

Objects intended for sacred use at the altar will be blessed. They will be used as they serve the worship needs of the parish as determined by the priest and if appropriate, the Liturgy Committee and /or Altar Guild. The use of a gift may vary as the needs of the

parish change. The intention of the donor will receive consideration but is not binding on the Parish.

Memorial gifts are given primarily to honor the glory of God. Secondly they are used to maintain or enhance the appearance and utility of God's house, the Church. And lastly, they are offered in memory of loved ones. Again, conversation with the priest and any other interested party prior to determining a gift is most helpful.

Gifts of property or real estate. See the Endowment Fund Document.

All objects or property are usually tax deductible as "in kind" gifts, for which the donor may receive a receipt. The donor is encouraged to consult with his/her tax advisor prior to making any major gift to ensure that the anticipated tax benefits, if any, are realized. If the donor wishes a receipt, the donor must advise the priest who will contact the necessary person for this purpose.

In conclusion: Thank God that only the Holy Trinity and God's gifts of grace are everlasting! No gift given to the church (or any creation of God's) is equally as permanent. During the life span of a gift, a gift might be gratefully used until it is worn out, the needs of the parish may change, and/or the parish could refurbish or build a new building. Gifts unconditionally offered allow the Holy Spirit to move and breathe and help the parish grow into greater holiness and witness. Should we discern that a gift needs to be retired, handed on to others, or disposed of, we give our pledge that it will be done appropriately in accordance with the nature of the gift and with our gratitude, reverence, and respect.

Gifts offered with this understanding will provide a witness to the infinite grace of God and will therefore help us to spread the Good News of Jesus Christ. Thank you for considering your offering of a donation to St. John's.

Faithfully,

The Priest, Wardens and Vestry of St. John's Episcopal Church.

This policy was amended and presented to the Wardens and Vestry on the 20th day of January, 2016 and will remain in effect until it is modified or withdrawn by the Wardens and Vestry.