

MANUAL OF POLICIES, PROCEDURES, & GUIDELINES

Policy Location:GSFS – 6Created: 12/19/2018Title:Directed DonationsRevised: 7/11/2025

Policy Owner: Financial Stewardship Team

Associated Documents: GSFS – 1 Financial Stewardship Team Policy; GSFS – 4 Memorial & Commemorative

Fund, GSFS – 3 Human Needs Fund; GSFS – 16 Endowment

Last Reviewed:

Policy

Purpose

In order to maintain the integrity of our programs, building, and grounds, the Board of Directors is charged with the responsibility of determining whether acceptance of directed donations or unsolicited gifts supports our vision and is in the best interest of the church community.

Procedure

With the above charge in mind, the Board has established policies that address the issues of directed donations and unsolicited gifts. Directed donations are defined as monetary gifts which are limited to a specific use*, rather than being given in unrestricted support of the operating or capital improvement budget. Unsolicited gifts are defined as material objects or structures that are donated to the church. These policies apply whether the donation or gift is from an individual or a group and whether from inside or outside of our church community.

- 1. All potential directed donations or unsolicited gifts are referred to the Board of Directors for review.
- 2. The Board will consult with any teams or staff members that would be impacted by the gift. The Board will consider input from such committees or staff members, together with the overall needs of the church, to determine whether the gift is congruent with our resources and goals.
- 3. The Board must approve any directed donation or unsolicited gift in order for it to be accepted by the church.
- * Exceptions: Gifts that are donated to the Memorial and Commemorative Fund, the Human Needs Fund, and the Endowment Fund are controlled by separate policies specific to those funds.

Directed Donations/GSFS - 6 Page 1 of 1