

Halfway Creek Lutheran Church

Memorial and Special Gifts policy

Halfway Creek Lutheran Church has adopted this Memorial and Special Gifts policy to assist individuals making gifts to the church either in their own names or in memory or honor of a loved one. Such gifts fulfill mutual needs: the donor finds a meaningful way of expressing their gratitude, love and remembrance and the gift benefits the Church and furthers its mission.

A gift given with the understanding that it will be used for a specific purpose is a designated gift. It is the responsibility of the church to ensure these gifts are applied to the purposes for which they were given.

All gifts to Halfway Creek Lutheran Church are assumed to be intended for the congregation's general operating fund, with the following exceptions.

- a. If the donor clearly expressed their intention is to benefit a special fund or a special purpose, the gift is credited to that fund or purpose, subject to the further requirements of this policy.
- b. If the gift is given in memory of a person or in honor of a person and the donor has not clearly expressed their intention, the gift is credited to the Undesignated Memorial Fund. The Vision Board will at least annually review the Undesignated Memorial Fund for distribution or use consistent with church mission. These funds are generally not considered to be budget relieving but are mostly project oriented.
- c. If the gift is received as the result of a bequest, by the operation of a personal trust following the death of a donor or as the result of any other type of "planned giving", the gift is credited to an Endowment Fund, unless the operative document clearly expresses a different intention.

All gifts in memory or honor of specific persons should be clearly so designated, in writing. Gifts of cash, marketable securities, or any similar property easily turned into cash, without restriction as to use, are always most welcome and appropriate, and need no approval or other process.

Frequently, however the donor wishes to give some item of tangible property, create a physical memorial in the Church or on its grounds, or restrict a gift of cash for a specific purpose or program. In such cases, the proposed gift will have to be considered dispassionately from the standpoint of the Church and its mission. Gifts cannot be accepted that may be of limited use to the Church, create an administrative or financial burden, or come at a time when the Church's other needs are much greater and more immediate.

To this end, all restricted and memorial gifts have to be considered from several perspectives, including purpose, utility, permanence, and ongoing physical maintenance or funding.

Memorial and Special Gift proposals should represent the values of Halfway Creek Lutheran Church as well as the donor or the person being honored. Potential donors should also be mindful of future generations.

Any proposal for building alterations or additions, interior or exterior fixtures, renovations or decorations must be considered for their effect on the building and its grounds. To avoid placing significant practical and esthetic decisions in the hands of just one person the Vision Board shall have the responsibility of decision making to insure both the wishes of the donor and the congregation are considered.

When a proposed gift would involve permanent building alterations or additions, interior or exterior fixtures, renovations or decorations, the Vision Board shall review the proposal. Where the proposal is for a permanent physical memorial or an addition or alteration to the facility, the Vision Board will request the donor to provide proposed plans, drawings, photographs, or some other reasonable "visuals" to allow the Vision Board to determine precisely what is being proposed (size, shape, colors, materials, style, text, etc.). where it will be located, how it would be constructed or installed, how construction or installations would be funded, whether there are any zoning or other legal requirements, and whether and how ongoing maintenance would be provided.

Once the Vision Board has gathered all the facts, and consulted other teams (such as property team, music and liturgy team, etc.) and resources it will make its recommendation to the congregation. The congregation will determine whether to accept the memorial gift as proposed. In the rare case the congregation rejects the gift as proposed; the Pastor shall advise the donor that some other gift of equal cost to the donor would have a greater positive impact on the Church and its mission.

It is the policy of the congregation that no item owned by the congregation shall be marked with any nameplate, legend or tag that identifies the donor, with the exception of items which were marked prior to the adoption of this policy. This policy includes both items donated in-kind and items acquired with specially donated funds. This policy does not mean a donor may not be publicly identified at the time that the gift is accepted and thereafter from time to time as appropriate, but that no item may carry a legend identifying its donor. The Vision Board will send acknowledgements for all memorial/gifts received; maintain a record of memorials/gifts. Memorial gifts will be recorded in the memorial book.

If appropriate, donated items may be discreetly marked with identification numbers or symbols that refer to the documentation of gifts.

From time to time the Vision Board, with appropriate input, will solicit and establish a list of suggested memorials/gifts that would be accepted without the foregoing process; promote and encourage memorial/gift giving. The Vision Board shall also, after consultation with appropriate teams, select items for memorial/gifts and/or direct uses of funds, facilitate and plan appropriate dedication events for memorial gifts; and see that all memorial/gifts are properly used and maintained.

Disposal of Donated Property

Sometimes the Church owns property that it no longer uses or that has become a clear burden. Some unneeded property may be put to better use by donating it to another church or non-profit. Some property is so old there are no records of whether it was a memorial gift or even a gift at all. Although

the Church recognizes that some members may feel sentimental attachment to some property, the formal policy of the Church is that even restricted gifts do not imply the Church must keep the property forever unless the Church expressly so agrees in writing when the gift is accepted.

Therefore, a written agreement of the donor and the Church regarding the gift and the terms of its donation shall be signed and placed in the Church's permanent records. Absent any special conditions in the agreement, the Church is presumed to have the right to dispose of the memorial if and when its care and maintenance becomes unreasonably burdensome beyond repair, or the mission of the Church can best be fulfilled by its disposal. In such cases, the Vision Board will make a decision as whether the memorial is to be donated, sold or otherwise disposed of.

Special Exceptions to This Policy

The Vision Board shall have the power to create other exceptions to these guidelines on a case-by-case basis, provided that the specific reasons and condition of the exceptions are documented in the Vision Board minutes; however, such exceptions are not encouraged.

Adoption of This Policy

Adoption of this policy supersedes previously adopted Memorial and Special Gifts Policies. This policy was adopted by the Vision Board on January 10, 2019.