

## **GIFT ACCEPTANCE POLICY AND PROCEDURES**

*Effective March 11, 2014*

### **Policy**

Our policy is to ensure that UUCA is a good steward of gift income given to the congregation.

### **Basic Procedures**

- I. Gifts which are contrary to Unitarian Universalist Principles and UUCA's Mission and Ends shall not be accepted.
  
- II. Non-monetary, material objects may be accepted by the congregation (at the discretion of the Executive Team) under the following conditions:
  - A. They do not involve taking responsibility for any mortgage note, repayment of loan, or other debt.
  - B. They are easily transferable to cash
  
- III. Restricted gifts—ones which the individual giver dedicates to a particular project of their choosing—may be accepted by the congregation (at the discretion of the Executive Team) under the following conditions:
  - A. The gift is of a non-trivial amount (say, \$5000)
  - B. The giver agrees that if, within a certain timeframe (say 5 years), the particular project of their choosing is not realized, the gift reverts to the Growth Initiatives Fund
  
- IV. Except for restricted gifts, financial gifts will be immediately received into either the Minister's Benevolence Fund or the Growth Initiative Fund. Both Policies are included, below.

## **MINISTERS BENEVOLENCE FUND POLICY & PROCEDURES**

As part of our commitment to creating and sustaining a loving community that provides support and care for others through the best and most difficult of times, UUCA has provided for a benevolence fund, administered by the Senior Minister. This fund is held in a separate checking account and underwritten primarily through regularly scheduled special Sunday and holiday plate collections and some individual donations.

To ensure integrity, fairness, transparency and good stewardship in the management of and dispersal of these monies, the following guidelines have been developed:

- Financial gifts must go to the benevolence fund but may not be designated for specific persons or uses.
- Highest priority goes to emergency assistance to UUCA participants, with exceptions made at the discretion of the Senior Minister or designee.
- There will be a one-time use of this fund by an individual or family unit in a calendar year.
- In the past, Benevolence Funds have gone to assist congregants in paying the rent or mortgage, car payments, medical bills, utility bills, and similar debts which are time sensitive. In general, depending on how much monies are in the Benevolence Fund, assistance can be up to 1500 dollars.
- The check for assistance will go directly to the vendor or agency for debt owed. Exceptions may be made at the discretion of the minister(s).
- We are exploring other community ministry partnerships and referrals that may help patch or expand our ability to provide assistance in times of need.
- In consultation with the UUCA Board, the ministers may use Benevolence Funds to underwrite events or trainings that address unanticipated needs in the congregation relating to pastoral care issues (like professional grief counseling or suicide prevention).
- In consultation with the UUCA Board, there may be other uses made of this fund, including but not limited to contributions to community events or initiatives consistent with our mission and ends statements.

*Note: The term "Discretionary" was replaced with "Benevolence" in December 2012*

# **UUCA GROWTH INITIATIVES FUND**

## **I. Introduction**

By remembering UUCA in our wills, or by making memorial gifts or contributions in addition to our regular pledges, UUCA's members and friends have an opportunity to contribute to a variety of initiatives that will result in congregational growth. These bequests and other gifts are the sources of the Growth Initiatives Fund.

The Growth Initiatives Fund enables UUCA to respond effectively to unanticipated growth opportunities, or to implement growth plans that are not financed by the annual operating budget. It is designed for maximum flexibility in taking advantage of "window of opportunity" growth initiatives.

The Growth Initiatives Fund and the Unitarian Universalist Congregation of Atlanta Endowment Fund (UUCAEF) are separate and unique, yet both represent significant, complementary sources of funding for growth initiatives; we envision a creative and healthy partnership between the two funds.

## **II. How the Growth Initiatives Fund is Different from the Endowment Fund**

The Growth Initiatives Fund is administered as part of the UUCA organization, whereas the UUCAEF is governed by a separate legal entity, related to, but legally distinct from, UUCA.

It is intended that funds contributed to the Growth Initiatives Fund will be spent within a reasonably prompt time-frame, as needs occur and are identified. Thus, its balance will naturally fluctuate. By contrast, the UUCAEF seeks to maintain a stable and ever-growing balance, and its expenditures primarily come out of interest income.

Growth Initiative Fund monies are managed by UUCA's Executive Team, whereas UUCAEF monies are managed by the UUCAEF Board. Management of Growth Initiative Funds seeks to balance the needs of liquidity and return.

The only restriction on the use of Growth Initiative Funds is that they benefit the growth of UUCA in some way, in line with its stated mission and Ends; whereas UUCAEF expenditures

are subject to funding policies established by the UUCAEF Board and may at times be used to make loans to other UU congregations in the Atlanta area with congregational approval.

### **III. Procedures**

- A. UUCA's Executive Team is responsible for determining the best strategic uses of the Growth Initiative Funds. Proposals for expenditures may come from within the Congregation.
  - 1. Proposals may not come from non-UUCA members or from groups that are not official UUCA groups in good standing.
  - 2. Proposals must follow format guidelines as determined by the Executive Team.
  - 3. The Executive Team alone is charged with deciding whether or not a given proposal represents a proper use of Growth Initiative monies.
  - 4. In exercising its discretion, the Executive Team will give due attention to the wishes and lives of the donors to the fund, and will find appropriate ways to celebrate their gifts and contributions by identifying their names with the ways in which the funds are used.
  
- B. The Executive Team will inform the Board when monies are spent out of the Growth Initiatives Fund on a particular initiative.
  
- C. When the Executive Team plans to spend Growth Initiative Fund monies in excess of 2% of the current operating budget, it will seek approval from the UUCA Board of Trustees prior to acting on the plan.