



UCC MISSOULA

Gift Acceptance Policy

UCC Missoula commits to responsible administration of all prospective gifts. This includes careful examination of the actual condition, use and benefits of the gift and of all legal, ethical and practical considerations. UCC Missoula understands these steps to fulfill its own stewardship commitments, as well as those of the prospective donor. UCC Missoula's understanding of generosity leads it to adopt the following policy.

General Principles

1. UCC Missoula appreciates the spirit of giving inherent in each donor's prospective gift and thanks each donor for their thoughts and intentions.
2. Prospective donors may need guidance regarding prospective gifts and donations.
3. UCC Missoula wishes to work to make all gifts possible, within the structures of law and tax regulations and our values.
4. UCC Missoula wishes to make gifts, donations, and other resources reflective of our values available for the mission of the church and to its contributions to the wider community.
5. UCC Missoula wishes to honor the intent of the donor where possible. UCC Missoula affirms the Donor Bill of Rights.
6. UCC Missoula secures its future and supports the work of the wider community by sharing 10% unrestricted planned gifts over \$10,000 with a community partner, placing 10% in a reserve replacement fund, investing 5% in the Endowment, and utilizing \$75% for specific needs.

Specific Policies

1. Unrestricted cash gifts will be accepted and acknowledged through UCC Missoula's normal accounting procedures. Restricted or designated cash gifts of an operational nature will be accepted upon approval of the Finance Committee.
2. The Church Cabinet or its designee has absolute responsibility for accepting Memorials and Endowment gifts and establishing appropriate recognition procedures. Restricted or designated cash gifts of an endowment nature will be accepted upon approval of the Church Cabinet or its designee.

405 University Ave, Missoula, MT 59801

(406) 543-6952

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3. Receipt of non-cash gifts will be the responsibility of the Church Cabinet or its designee and must have the prior approval of the Church Cabinet. Gifts of stock, various kinds of securities, insurance products, automobiles, furniture, animals, jewelry, and other items of value must be unencumbered and given outright UCC Missoula. The Church Cabinet, or designee, reserves the right to refuse, or return, any gift determined to be unacceptable because of value, marketability, or any other reason deemed problematic to UCC Missoula.
4. All non-cash gifts (excluding real estate) may be liquidated by the Church Cabinet or its designee at the Cabinet's discretion. Receiving such a gift may require an independent qualified appraisal paid for by the donor.
5. Gifts-in-kind (art objects, equipment, other tangible property) shall be reviewed with care to ensure that acceptance will not involve financial commitments in excess of budgeted items, or other obligations disproportionate to the usefulness of the gift. Consideration should be given to the cost of maintenance, cataloging, transportation, delivery, insurance, display, storage, repair, inspection, and costs of selling.
6. All gifts of real estate must be given with an appropriate title search, environmental evaluation, survey and appraisal. All costs of transferring will be borne by the donor. Gifts of real estate must also be unencumbered with liens, litigation, or any other potential liability for UCC Missoula. Before title is accepted by UCC Missoula, the Church Cabinet or its designee reserves the right to not accept the gift.
7. All gifts will be acknowledged in a dated letter from the Moderator of the Church Cabinet or a designee, as appropriate for the type of gift, which will include a description of the gift. There will be no appraisal, acknowledgment of appraisal or determination of value offered in the acknowledgment process. The donor has sole responsibility to the Internal Revenue Service for identifying the value of any non-cash gift.
8. To give UCC Missoula flexibility in administering the fund, donors will be encouraged to limit restrictions placed on contributions. In the event any restriction upon a gift becomes impossible, obsolete, inappropriate, or impractical, UCC Missoula may seek the release of the restriction by conforming to the procedures set forth in State Statutes.
9. Any questions regarding this policy should be referred to UCC Missoula Cabinet.