

Good Shepherd Lutheran Church's Policy for Special Gifts and Memorials

Good Shepherd Lutheran Church has adopted this Memorial/Gift Policy in its effort to assist individuals with making gifts to the church either in their own names or in memory or honor of a loved one. Such gifts fulfill mutual needs: donors find a meaningful way of expressing their gratitude, love and remembrance, and the gift benefits the congregation and furthers its mission.

Memorial gifts may be provided and designated in memory of any person or in honor of any person or occasion (i.e., anniversary, birthday, etc.) by any person or persons, whether or not they are members of Good Shepherd Lutheran Church.

1. A record of special gifts and memorials will be kept by the Office Coordinator in a Special Gifts and Memorials Book in the church office. Special gifts and memorials will be recorded and receipted by the Office Coordinator. Acknowledgment and expression of appreciation will also be made to the giver/family by the Council Vice President.
2. Special gifts and memorials are intended to support the mission and purposes of the congregation. The church reserves the right to refuse a physical gift, or to use designated monetary gifts for purposes deemed to be impractical or not consistent with the mission as determined by the Executive Committee or Church Council. In such cases, other options should be suggested to the giver.
3. It is the policy of the congregation that no item or place owned by the church shall be marked with any nameplate, legend or tag that identifies the donor or person(s) honored by the donation or gift, 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 that a donor may not be publicly identified at the time that the gift is accepted and thereafter from time to time as appropriate. It does mean that no item may carry a legend identifying its donor or honoree.
4. When a special gifts or memorial is made for a designated purpose of the congregation, it is to be used for that purpose only. Good Shepherd welcomes special gifts and memorials to the church and its recognized causes. The Pastor and Council Vice President are the primary contacts that potential givers should consult with regarding gift opportunities and church policy. The following lists are not necessarily exhaustive. Special needs might exist at any given time or givers may have ideas that may further the congregation's mission.

Church gift/memorial opportunities:

- A. Mission Endowment Fund.
- B. General Fund (to be used for ongoing church operations).
- C. Specific committees of the Church (Faith Formation, Fellowship, Finance, Outreach, Personnel, Worship and Music, Mutual Ministry, Congregational Care, Caring for Creation, Facilities and Maintenance, Stewardship) or special projects that come up within these committees.
- D. Ministries supported by Good Shepherd, such as MUST Ministries.

5. If the giver elects not to designate the purpose for a financial contribution, either from the list above or of their own choosing, the money will go to the “undesignated memorials” fund, and use will be considered by the Church Council in its annual review of that fund. Gifts shall be used for the designated purpose within the year of their donation.
6. With regards to tax statements, the church will provide an acknowledgement of monetary gifts. Physical gifts, if accepted, will be acknowledged with a letter stating the gifted item, but will not include a statement regarding the value. Those desiring a tax benefit from such a gift should consult with their tax advisor to determine how to assess the value of the gift and claim the appropriate deduction. It is the sole responsibility of the donor to determine the value of a gift in kind; the church cannot assign a value to the donated item(s).
7. Once a memorial is purchased or donated, it becomes the property of Good Shepherd Lutheran Church and the Congregation Council assumes the responsibility of the use and care of the memorial through congregational funds unless a specific fund has been established for the care and maintenance of the memorial in question. The Congregation Council also assumes the responsibility of either the archiving or proper disposal of all memorial gifts that are removed from use within the congregation for any reason.
8. The Church Council reserves the right to amend this policy at any time.