



Unitarian Universalist Fellowship of Athens

The Reverend Alison Wilbur Eskildsen, Parish Minister
The Reverend Don Randall, Community Minister

DONATIONS (2/14/12)

Overview:

UUFA encourages and solicits current and deferred gifts from individuals for purposes that further the congregation's mission and help fund its programs, operations, capital campaigns, and future growth. This policy applies to all gifts offered to the congregation (other than payments on pledges to the annual operating budget). Any offer of a gift to the UUFA is very much appreciated.

This policy sets forth general principles for UUFA's acceptance of gifts, and supersedes any previous UUFA Donation Policies.

Confidentiality: If confidentiality is requested by a prospective donor, access to information about the amount or nature of the gift shall be limited to those who have a need to know. The *Intent to Donate* Form shall be turned into the Treasurer or Minister.

Procedures

1. Potential donors shall receive a copy of this policy, and shall complete an *Intent to Donate* form.
2. The minister will contact appropriate staff, ministry and governance leaders, or committees who shall together decide whether or not to accept the donation.
3. Upon acceptance, UUFA shall provide the donor with a receipt. If not accepted, donors shall be responsible for removing tangible donations.
4. The Congregational Administrator shall keep a record of donations.
5. The Secretary of the Board will send a written note or letter of appreciation to the donor.

Tangible Gifts

The donor should be aware that there are some criteria that may affect the decision to donate. Donations are not automatically accepted. Acceptance or rejection of gifts shall be based on the criteria of safety, utility, quality, and storage limitations. UUFA shall retain proprietary rights as to the placement, use, storage, and possible disposition of the gift. Any preference a donor may have should be expressed and will be considered.

The minister will contact appropriate staff, program and governance leaders, or committees who shall together make a decision concerning the removal or disposition of donated items.

UUFA will maintain an ongoing wish list of items not included in the annual operating budget. The Wish List will be maintained by the Minister.

Monetary Gifts

Financial pledges are not included in this policy.

When considering a substantial monetary gift to the Fellowship, prospective donors and their financial advisors should confer with UUFA's Finance and/or the Endowment and Planned Giving Committees for more information.

Members or Friends of UUFA who wish to donate monetary gifts beyond their pledge are encouraged to discuss the gift with the Minister or a Board Officer in order to determine how the gift can best benefit the Fellowship.

Monetary gifts may be used to purchase "Wish List" items not covered by the UUFA operating budget.

The Bookkeeper and Treasurer shall be responsible for accounting system procedures for the gift.

Memorial Gifts

Monetary memorial gifts that are directed to a specific program will be honored.

People wishing to donate tangible memorial gifts to be used within UUFA building or grounds are encouraged to discuss the donation with the minister in advance.

A donor may wish to have the gift identified with a placard or other appropriate marker. To keep markers consistent in appearance, UUFA will purchase them at the donor's expense.

UUFA cannot assume responsibility for loss or damage of donated items due to natural wear and tear.

Real Property

The Fellowship will accept real property as gifts or bequests only with an express written statement that the donor, without reservation, releases the Fellowship from any expectation or obligation to retain ownership of donated property and, further, acknowledges the Fellowship's unrestricted privilege to sell, donate, or otherwise make disposition of the property in a manner determined solely by the UUFA Board of Trustees.

Stocks, Bonds, Securities

Gifts of marketable securities will be converted to cash and transferred to the church's investment managers (Endowment and Planned Giving Committee) for investment as quickly as possible.

Planned Giving Policies

The UUFA Board of Trustees will appoint a Planned Giving Committee, composed of three-to-five voting members of UUFA. This committee reports to the Board of Trustees.

The Planned Giving Committee's mission is to accept, reject, hold, invest, and administer certain gifts, bequests, devises, benefits of trust, and property of any sort, without limitation as to amount or value, that are donated to UUFA for future use and not for operating funds or specific capital projects. The Planned Giving Committee shall market the Planned Giving program and encourage such gifts.

The Planned Giving Committee will administer and manage the Endowment Fund, the Planned Giving Fund, and any other funds assigned to it by the UUFA Board of Trustees. The funds are held in trust. Careful, conservative investment management shall be the standard under all circumstances. The committee shall not

engage in high risk investment activity such as options and futures investing. At all times in its investment decisions, the committee shall be guided by the Prudent Investor Rule. The Prudent Investor Rule explains, among other points, the exercise of reasonable care in investing, diversification, and in decision-making concerning assets. According to this rule, investments are not to be viewed in isolation but as part of a total portfolio. This rule is therefore a test of conduct and not of portfolio performance.

The Endowment Fund shall consist only of gifts which the donor specifies shall be set aside and remain invested. The income (defined as interest and dividends) shall be distributed at least quarterly to the Planned Giving Fund. The principal of the Endowment Fund and any capital gains realized by the Fund shall remain in the Fund.

The Planned Giving Fund shall consist of gifts that are unspecified or undesignated, and that are not given to the UUFA operating funds or specific capital projects. The principal, income (interest and dividends), and any capital gains realized by the Fund, plus income from the Endowment Fund, shall remain in the Fund until they are used according to the discretion of the UUFA Board of Trustees.

Any gifts which are specified or designated for specific purposes shall be handled in accordance with the preceding Donations Policies and Procedures. The UUFA Board of Trustees may at its discretion ask the Planned Giving Committee to invest and manage any such specified or designated funds.