

**ENDOWMENT PROGRAM
OF
ST. MATTHEW'S UNITED METHODIST CHURCH
ANNANDALE, VIRGINIA**

GIFT ACCEPTANCE GUIDELINE

I. PURPOSE:

The purpose of this Gift Acceptance Guideline is generally to define the type of gifts that can be accepted and the manner in which they can be accepted by the Endowment Program of St. Matthew's United Methodist Church of Annandale, Virginia. This Guideline is established under the authority of the Charter for the Endowment Program of St. Matthew's United Methodist Church (hereinafter referenced as the "Church"). This Guideline shall be administered by the Permanent Endowment and Planned Giving Committee (hereinafter referenced as the "Committee"). To the extent that questions may arise about the interpretation of this Guideline, the terms of the Endowment Program Charter shall prevail.

II. INTRODUCTION:

This Guideline is designed to assure that all gifts to the Endowment Program are structured to serve the best interests of both the Church and the donor(s), with special emphasis on various types of deferred gifts and gifts of non-cash property. The goal is to encourage funding of the Endowment Program without encumbering the Church with gifts that may not be in the best interests of the Church.

In order to facilitate the growth of assets within the Endowment Program, the Committee must be capable of responding quickly, and in the affirmative wherever possible, to gifts offered by prospective donors. Flexibility shall be a key attribute in administering this Guideline since some gift situations can be complex and require careful consideration of a number of interrelated factors that may or may not be identified in this Guideline before a final decision is made. In all cases, the decision to accept, reject, or condition any gift to the Endowment Program shall be made by the Committee.

III. GIFT ACCEPTANCE TERMS AND CONDITIONS:

All gifts will be acknowledged by written confirmation including any terms and conditions of the gift acceptance. The Committee will abide by any request of the donor to remain anonymous.

A. OUTRIGHT GIFTS:

1. CASH

- a. Gifts in the form of cash and checks shall be accepted in any amount.

