

## **Gift Acceptance**

Unless stated otherwise by the donor, all extraordinary gifts received by the Haiti Lutheran Mission Society (HLMS or Society) will be placed into our established “HLMS Memorial and Planned Gift Fund”. It’s recommended that members seek independent professional advice prior to making any significant outright or deferred gifts. As donors are sometimes unaware how certain gifts may produce an adverse effect, the HLMS Board reserves the right to decline a gift, under the following circumstances:

- √<sup>1</sup> Any gift that violates any provincial or federal laws.
- √<sup>1</sup> Any restrictive clause that may bring unwarranted pressure or embarrassment on the Society, a member, or its Board of Directors.
- √<sup>1</sup> Any gift that contains unreasonable conditions, liens or other encumbrances.
- √<sup>1</sup> Any gift that could financially or morally jeopardize the donor or the HLMS.
- √<sup>1</sup> Any gift where an appropriate “fair market value” cannot be determined or will result in unwarranted or unmanageable expense for the HLMS.
- √<sup>1</sup> Any gift that could jeopardize the Societies charitable status.
- √<sup>1</sup> Any gift that could improperly benefit a donor or other individual.
- √<sup>1</sup> Any gift that holds a condition that is revocable in any way.

Should a donor choose to restrict a contribution for use in a particular program or project, we will honor that restriction, with the understanding that when the need for such a program or project has been met or cannot be completed for any reason as determined by the HLMS Board of Directors, the remaining restricted contributions will be used were most needed.

## **Gift Recognition**

God’s Word says, *“But when you give to the needy, do not let your left hand know what your right hand is doing, so that your giving may be in secret. Then your Father, who sees what is done in secret, will reward you.”* (Matthew 6:3,4)

With this verse in mind, memorial plaques are discouraged, unless they simply indicate the item was purchased with funds from the HLMS Memorial and Planned Gift Fund. Names should never be included on a memorial plaque.

For any gift received there should be a tax receipt promptly provided to the donor’s family or the donor’s estate. The amount of the receipt will equal the “fair market value” of the gift, less any benefit to the donor. The receipt should be accompanied with an appropriate worded “Thank you” card or letter.