The Centre for Christian Studies
Gift Acceptance Policy

Our Mission
Educating leaders for justice, compassion and transformation.

Background
The Centre for Christian Studies has a long history of training Diaconal Ministers for the Anglican Church of Canada and the United Church of Canada. CCS receives financial support through churches, foundation grants, individual charitable contributions and tuition.

Scope
This policy applies to all gifts to Centre for Christian Studies, including general donations, annual giving, planned gifts, special fundraising initiatives and giving related to capital campaigns.

Gift Eligibility
All gifts will be accepted except those that:
- violate a federal, provincial or municipal law, by-law or regulation;
- will compromise, in the opinion of the CCS Central Council, the commitment of the Centre for Christian Studies to its mission;
- are donated on a condition that would compromise, in the opinion of the CCS Central Council, a fundamental principle of the Centre for Christian Studies; and
- the CCS Central Council, in its absolute discretion, declines.

The Centre for Christian Studies will accept the following gifts on the conditions set below:

Cash:
The Centre for Christian Studies will accept cash, credit card payments, cheques and money orders payable to “The Centre for Christian Studies”. Postdated cheques will also be accepted.

Wills and Bequests:
Bequests made to The Centre for Christian Studies may qualify as a charitable gift if the terms and conditions of the bequest are acceptable under the Centre for Christian Studies gift acceptance policies and Canada Revenue Agency (“CRA”) guidelines. Official receipts will be issued to the estate of the deceased if in accordance with CRA guidelines.

Charitable Gift Annuity:
The Centre for Christian Studies will consider charitable gift annuities on a case-by-case basis. The amount of an official receipt will be determined according to CRA guidelines.

Life Insurance Policy:
The Centre for Christian Studies will accept a life insurance policy if it is named as beneficiary or is both the owner and beneficiary. An official tax receipt will be issued if the gift qualifies according to CRA guidelines and in the amount as determined by those guidelines.

Ordinarily, any premiums due are the responsibility of the donor. If the insurance policy lapses for non-payment prior to maturity because a donor fails to pay the premiums, the Centre for Christian Studies may:

- continue to pay the premiums,
- convert the policy to paid-up insurance, or
- surrender the policy for its current cash value.

When a life insurance policy is absolutely assigned to the Centre for Christian Studies, any consent that is required by provincial regulations to change the owner of the policy must be signed before the transfer represents a valid charitable donation.

*Retirement Fund:*

The Centre for Christian Studies will accept the proceeds of a retirement fund as a gift if it is named as beneficiary. An official receipt will be issued according to CRA guidelines.

*Publicly Traded Securities:*

The Centre for Christian Studies will ordinarily only accept gifts of securities that are publicly traded stocks and bonds. The securities the Centre for Christian Studies receives from donors will be sold upon the transfer of beneficial ownership of the security to the Centre for Christian Studies. The value and amount of official receipt of such a donation are determined by the value of the security on the date of receipt of the donation. The Centre for Christian Studies will not accept the donation of shares of a private corporation except with the prior express approval of the CCS Central Council.

*Charitable Remainder Trust:*

The Centre for Christian Studies will accept a charitable remainder trust as a gift if it is named as capital beneficiary. The amount of any official receipt related to the gift will be determined according to CRA guidelines.

*Gifts of Property and Residual Interest Gifts:*

All proposals for gifts-in-kind and residual interest gifts to the Centre for Christian Studies shall be reviewed by the Development Coordinator and referred to the CCS Central Council and legal counsel if necessary. Gifts of property will be reviewed with special care to ensure that acceptance will not involve financial commitment in excess of budgeted items or other obligations disproportionate to the use of the gift.

Where the donor wishes to be issued an official receipt, gifts of property valued at or over $1,000 given to the Centre for Christian Studies must receive an independent external appraisal.
The Centre for Christian Studies will issue official receipts subject to the following:

- in accordance with current published Canada Revenue Agency administrative practice or opinion;
- for any donation with a value of $10.00 in Canadian funds, or greater; and
- in an amount that conforms to current published Canada Revenue Agency administrative practice or opinion, or on the advice of the Centre for Christian Studies legal counsel.
- when a donor reports that an official receipt from the Centre for Christian Studies has been lost or stolen, the Centre for Christian Studies will provide a replacement official receipt in accordance with CRA guidelines;

The Centre for Christian Studies will conform to the following policies when accepting donations:

- designated gifts will be used for the purposes for which they are provided, except where such purposes become impractical, in which case, the Centre for Christian Studies will use the gift for the purpose(s) that, in its discretion, the CCS Central Council deems most similar to the original designated purpose;
- undesignated gifts will be used for the most needed initiatives as determined by the CCS Central Council;
- all gifts will be acknowledged in as timely and accurate a manner as possible.
- written Gift Agreements with donors will be adhered to by the Centre for Christian Studies according to the terms of any such agreement;
- administrative procedures will be established for the acceptance and receipting of gifts, under the direction of the Development Coordinator and according to CRA guidelines;
- anonymous gifts will be accepted and official receipts will be issued according to current published CRA administrative practice and opinion;
- where the Centre for Christian Studies gives a naming opportunity in appreciation of a gift, such naming opportunity shall be governed by a Gift Agreement.

Approved by the CCS Central Council on March 28, 2014