

**Centre for Christian Studies
Gift Acceptance Policy**

A. Scope of Acceptable Gifts

1. The Centre for Christian Studies Canada, Inc. (CCS) can accept gifts for unrestricted use or for any one of its many established special funds.
2. The Centre for Christian Studies can also accept a gift designated for a specific purpose for which no special fund has been established, as long as that purpose is within the scope of CCS's mission and mandate.
3. Interpretation of this policy will be the responsibility of the Central Council, who may seek advice from the Development Working Group or its equivalent, or empower the Development Working Group or Finance Committee to act on their behalf.

B. Gifts requiring consideration

1. Gifts that may expose CCS to adverse publicity, require expenditures beyond its resources, or involve CCS in unexpected responsibilities because of their source, conditions or purposes will be referred to the Central Council for consideration.

C. Unacceptable Gifts

1. Gifts which CCS accepts must not inhibit CCS from seeking gifts from other donors.
2. No gift can be received that limits CCS's academic freedom, or in any other way compromises the integrity of its program or governance.
3. CCS can not accept gifts that involve unlawful discrimination based upon race, religion, orientation, sex, age, national origin, colour, physical limitation or any other basis prohibited by federal, provincial or local laws and regulations. Nor can CCS accept gifts that obligate it to violate any other applicable law or regulation, or that violate CCS's constitution or by-laws.

D. Responsibility to Donors

1. **Conflict of Interest:** In all matters involving the donor, the interest and well-being of the donor must take priority.
2. **Ethics:** All staff, volunteers and members of Central Council will conduct themselves in accordance with accepted professional standards of accuracy, truth and integrity. They will inform, serve, guide and otherwise assist donors who wish to support CCS's activities but not pressure or unduly persuade.
3. **Legal and other Professional Counsel:** In the case of substantial gifts and Planned Giving gifts, staff and volunteers shall encourage the potential donor to discuss the proposed gift with an independent financial planner, legal adviser, tax adviser or other adviser (at their expense), to ensure that the donor receives a full and accurate explanation of all aspects of the proposed charitable gift. In some cases, CCS may decline the gift if this is not done.

In all cases of gifts other than cash, CCS will consult with an appropriate financial planner, legal adviser, tax adviser or other adviser to ensure that the gift and the process of transfer are conducted in appropriate and legal manner.

E. Outright Gifts

1. **Cash:** CCS accepts cash, cheques, bank transfers or money orders.
2. **Marketable Securities:** CCS accepts gifts of publically traded stocks and bonds. The ownership of the securities must be transferred to CCS, thereafter they may be either held or sold.
3. **Other stocks:** To be accepted, such stocks must be reviewed by Centre staff or advisors and deemed appropriate for CCS to accept.
4. **Real Estate:** All real estate gifts must be approved by the Central Council. Prior to approval, such gifts are reviewed by staff and legal counsel. Concerns include legality, mortgages, easements, restrictions, and environmental considerations. Until the ownership of the property is transferred to CCS, the donor must provide for obligations such as taxes and insurance.
5. **Tangible Personal Property:** The property must be saleable and the donor must agree that the property can be sold, unless CCS agrees to use the property for its own purposes. At least one qualified appraisal by an independent professional is required.

F. Deferred Gifts

1. **Bequests:** CCS receives bequests from persons who have directed in their wills that certain assets be transferred to CCS. The legal name of CCS is, *Centre for Christian Studies Canada Incorporated*.
2. **Life Insurance:** CCS accepts life insurance policies for which the donor has relinquished ownership by assigning all rights, title and interest in the policy to CCS. CCS shall be both the owner and the beneficiary of the policy. If the insurance policy is not fully paid up, the usefulness of the gift is judged on a case-by-case basis. If the policy is accepted, CCS may choose either to cash it in for the current surrender value or continue to pay the premium, if the donor has also given sufficient funds for this purpose, or if deemed an appropriate action by the Central Council.
CCS may also accept Life Insurance Policies where the ownership of the policy is held by The Anglican Church of Canada or The United Church of Canada and CCS is the beneficiary.
3. **Life Income Arrangements:** CCS may accept deferred giving arrangements, but would work with The Anglican Church of Canada, or The United Church of Canada, to set up and administer these arrangements. Life income arrangements include: Gift Annuities, Charitable Remainder Trusts and Gifts of Residual Interest.

G. Donor Recognition

1. **Expression of Appreciation:** All gifts that are received by CCS will be acknowledged with appropriate expressions of gratitude that may include written or verbal thanks from staff and volunteers.
2. **Lists of Donors:** CCS may ask donors for permission to publish their names. Donors will be given the option to remain anonymous. Published lists will not include the size of donations.
3. **Public Recognition:** If the donor so requests, public recognition may be arranged with CCS, as long as the recognition is in keeping with the ethos of CCS. Some examples of public recognition that would be appropriate are: book plates in donated library books, named funds, acknowledgment of Foundation support in advertising, wall plaque accompanying art. If the recognition desired by the donor is judged to be unacceptable to CCS then the gift may be declined.

*approved by Central Council May 4, 2000
changes January 21, 2010 and June 2011*

4. **Memorial Recognition:** The names of those in whose memory or honour a gift is received will be recorded through a vehicle such as a “Memorial/Honouring Gift Book”. (This might be on display at such public occasions as the Annual Service of Celebration.)