



Appendix 1: Gift Acceptance Policy

I. Statement of Governing Principles:

This Gift Acceptance Policy is attached to the Bylaws of both Unity Church of Hawai'i and the Unity of Hawai'i Endowment Foundation, and cannot be changed by either organization without following the due process Bylaws change requirements of both organizations.

This gift acceptance policy under which Unity Church of Hawai'i will accept gift contributions will cover all appropriate types of contributions received by the church. All such gift contributions will be administered either by the Unity Church of Hawai'i Board of Trustees or by the Board of Directors of the Unity of Hawai'i Endowment Foundation, a 509(a)(3) supporting organization. This Gift Acceptance Policy specifies the types of gifts to be received and administered by each organization in accordance with the following general guidelines:

1. Gift contributions which support the general operations of the church and its ministries or the maintenance of its physical facilities,
2. Gift contributions which are utilized to insure the longevity and viability of the church in perpetuity.

This gift acceptance policy sets forth the clear specifications by which gifts may or will be received by Unity Church of Hawai'i or by the Unity of Hawai'i Endowment Foundation. The initial determination of such gift designation shall be the responsibility of the Unity Church of Hawai'i Board of Trustees with the review and concurrence of the Unity of Hawai'i Endowment Fund Board of Directors. A Gift Acceptance team, consisting of an appointed representative from each board and the Senior Minister, will review all gifts that require examination. If unresolved, disputes regarding the proper disposition of gift contributions shall utilize an outside mediation process, as determined by the Unity Church of Hawai'i Board of Trustees.

II. Guidelines Regarding the Acceptance of Gifts

1. All gifts must be consistent with Unity Church of Hawai'i's Purpose as stated in its By-Laws,
2. Unity Church of Hawai'i reserves the right to decline any gift that detracts from its vision, goals, values, integrity, or independence,
3. Unity Church of Hawai'i will not accept gifts that violate its ethical, moral, or theological statements of belief,
4. Unity Church of Hawai'i may refuse to accept gifts which could impact or jeopardize its non-profit status, and/or subject the church to legal liability or unfavorable publicity,
5. Unity Church of Hawai'i is unable to accept gifts restricted to individuals. Such gifts can be given directly to individuals outside of the church's purview, but are not eligible for federal or state tax deductions,
6. Unity Church of Hawai'i may choose not to accept gifts with inappropriate or excessive restrictions or gifts deemed to be too difficult or costly to turn into liquid or investment assets.

III. Types of Gifts and Purposes:

1. Gift contributions which support the general operations of the church and its ministries or the maintenance of its physical facilities.
 - a. Unrestricted and Restricted Types of Gifts:
 - i. Regular membership contributions supporting the church's annual ministry budget,
 - ii. Capital campaigns to meet certain goals,
 - iii. Memorial Gifts which are given by members in support of specific programs or needs,
 - iv. Special projects and fund raisers in support of building and property maintenance, or other operational needs and purposes,
 - v. Gifts to support Mission offerings,
 - vi. Gifts for additional money toward budgeted line items.
 - b. Types of Gifts
 - i. Cash or Personal Checks,
 - ii. Savings Bonds, and CD's,
 - iii. Stock certificates, mutual funds, or bonds traded on a public exchange,
 - iv. Wills and Bequests,
 - v. Proceeds from Retirement Accounts or Tax Deferred Instruments (401k, 403b, IRA's annuities, other types of instruments),
 - vi. Life Insurance Policies,
 - vii. Tangible personal property,
 - viii. Real Estate,
 - ix. Life Estate Gifts.
2. Gift contributions which are utilized to insure the longevity and viability of the church in perpetuity (Endowment Foundation).
 - a. Unrestricted and Restricted Types of Gifts:
 - i. Unrestricted gift contributions whose market value equals or exceeds \$10,000,
 - ii. Restricted gift contributions designated for the Endowment Fund (Any Amount).
 - b. Types of Gifts:
 - i. Cash and Personal Checks,
 - ii. Savings Bonds, and CD's,
 - iii. Stock certificates, mutual funds, or bonds traded on a public exchange,
 - iv. Wills and Bequests,
 - v. Proceeds from Retirement Accounts or Tax Deferred Instruments (401k, 403b, IRA's annuities, other types of instruments),
 - vi. Life Insurance Policies,
 - vii. Tangible personal property,
 - viii. Real Estate,
 - ix. Life Estate Gifts.

IV. Commitment to Donors

1. This Gift Acceptance policy will honor the expressed intent of the donor to the fullest extent possible,

2. This gift acceptance policy will safeguard the donor's privacy and other confidential information,
3. The donor or his/her legal representative can approve or disapprove any form of public acknowledgment,
4. Unity Church of Hawaii will follow all applicable Federal and State laws referring to charitable giving.

V. Church Resources

Donors may take advantage of several Church resources available to plan and facilitate their gifts. Donors may discuss the needs of the church and its mission, as well as the types of gift offering possibilities with the Senior Minister and/or the designated Developmental Officer at the Church. Periodic special meetings and appropriate informational brochures will also be scheduled and available.

VI. Guidelines for use with Gifts of Real Estate:

1. Acceptance of an unrestricted real estate gift for general fund or endowment purposes will be based on the dollar threshold criteria set for these types of gifts, and will be determined by the estimated net marketable value for the real estate less all outstanding or projected expenses. (see: III. Types of Gifts and Purposes, 2.a.i.),
2. Acceptance of an unrestricted real estate gift for general fund or endowment purposes will require a special full evaluation of the property to determine its suitability for acceptance,
3. Acceptance of any restricted or unrestricted gift of real estate made to the endowment fund, once accepted, would be subject to one of the following two options:
 - a. If the Unity Church of Hawaii Board of Trustees determines that the property would benefit the Church in support of its mission and ministries, Unity Church of Hawai'i shall have First Right of Refusal to purchase the property from the Endowment Fund at a price (10%) below the determined Market Value,
 - b. If Unity Church of Hawaii declines, the property will be immediately offered for sale at the then to be determined Market Value.
4. Acceptance of a restricted gift of real estate for a specific church purpose or for use to support church operations would require that Unity Church of Hawai'i honor the donor's specified use or disposition of the property,
5. This evaluation shall be carried out by qualified representative(s) of the Unity Church of Hawai'i Board of Trustees and/or the Unity of Hawai'i Endowment Foundation Board of Directors,
6. The following steps or considerations should be taken in an evaluation:
 - a. The property should be visually inspected by the board appointed evaluators and/or by a locally based real estate representative if local access to the property is not possible,
 - b. Various existing documents related to the property are to be made available to the church evaluators, including:
 - i. A qualified appraisal of the market value and history of the property,
 - ii. The deed to the property,
 - iii. Tax outstanding bills, if any, and a tax history of payments,
 - iv. Plot layout and/or building plans, if available,
 - v. Substantiation of the property's zoning status,
 - vi. Environmental study of the property, if available,
 - vii. Mortgage on the property, if applicable.

- c. Depending on the value and marketability of the gift, a gift acceptance may be, in part, based on the amount and handling of certain associated property costs, including but not limited to:
 - i. Maintenance or repair costs,
 - ii. Outstanding real estate taxes,
 - iii. Property insurance outstanding or pending bills,
 - iv. Real estate broker's commission or other costs associated with sale of the property,
 - v. Cost of an environmental impact or other study, if warranted,
 - d. Any other encumbrances, such as joint ownership with a third party, or special condition placed on the gift must be given due considerations.
7. Following the evaluation of the prospective real estate gift, the donor or his/her legal representative will be notified of the church's acceptance or non-acceptance of the gift, and any appropriate supporting statements or documents related to the church's decision.
 8. Appropriate public acknowledgment or private, non-acknowledgment wishes of the donor shall be handled and completed in a timely manner.

VII. Guidelines for use with Gifts of Life Estate

1. Unity Church of Hawaii may accept Life Estate Gifts, provided there has been a full and transparent disclosure of all possible conditions and ramifications of the transaction to both Unity Church of Hawai'i and the Donor,
2. In instances where a donor may retain residency of the property during his/her lifetime, the donor will continue to be responsible for all operational and maintenance expenses, as well as the costs associated with property taxes and insurance,
3. Life Estate Gifts will be subject to the same Guidelines for Acceptance as any type of gift covered by this policy.

VIII. Payment of Fees Related to Real Estate Gifts to the Church

1. No fees or commissions shall be paid by Unity Church of Hawai'i to anyone as a consideration for influencing, directing, or providing a gift to the Church,
2. Professional or Real Estate Commissions or Fees in conjunction with the transfer or sale of property shall be taken from the sale or liquidation proceeds, as reviewed and approved by the Unity of Hawai'i Endowment Foundation Board of Directors or the Unity Church of Hawai'i Board of Trustees.