

# **Waterloo Mennonite Brethren Church Designated Giving Policy**

POLICY NUMBER: EL.11  
POLICY TYPE: EXECUTIVE LIMITATIONS  
POLICY TITLE: DESIGNATED GIVING  
DATE OF ADOPTION: MARCH 8, 2011

WMB adopts this policy in order to comply with Trust Law and Canada Revenue Agency guidelines in regards to designated giving. WMB, through the Lead Pastor, will ensure that gifts or donations it receives which are designated for the support of a particular ministry are used solely for the purpose they were intended.

- All contributions are made unconditionally and without personal benefit to the donor.
- Contributions are made to or for the use of WMB.
- No personal service is to be considered as a charitable gift.

The policy includes:

1. A donation becomes a gift to WMB when it passes hands from the donor to WMB and cannot be returned to the donor unless it does not comply with this policy.
2. Donors are encouraged to support the general fund of the church with their regular tithes and offerings.
3. WMB will receive designated gifts only to areas or projects that are Board-approved or are already part of WMB's approved budget.

Each restricted contribution designated towards such an approved program or project will be used as designated with the understanding that when the need for such a program or project has been met, or cannot be completed for any reason determined by WMB, the remaining restricted contributions will be used where needed most.