

**ST. LUKE'S UNITED METHODIST CHURCH
POLICIES AND PROCEDURES FOR FUNDRAISING ACTIVITIES**

Policies:

- A. The objective of fundraising activities held at St. Luke's United Methodist Church, or sponsored by the church, is to encourage alternative ways to financially support the following:
 - 1. St. Luke's operations and those of its standing church committees.
 - 2. The overall mission of St. Luke's as detailed in our Mission Statement: Guided by the spirit of God, St. Luke's is an inclusive community of faith, seeking to meet people where they are, growing together toward full humanity, through living the teachings of Jesus: Love, Acceptance, Justice, and Hope.
 - 3. Outside projects and other not-for-profit organizations which St. Luke's chooses to support as a member of the community.

- B. Before a fundraising activity to be held at or sponsored by the church can take place, the activity must be reviewed and approved by the appropriate church committees, as detailed in the Procedures section of this document. Activities "sponsored by the church" include all activities promoted by or at St. Luke's, as well as those activities promoted by its standing church committees, whether the fundraising activity is to be held at St. Luke's or at some other location.

- C. Each fundraising activity must be sponsored by a standing church committee, and will be considered for approval only if the activity meets at least one of the three objectives detailed in Item A. The committee chairperson may delegate responsibility for an activity to the leader of a group which operates under the committee's auspices.

- D. In fairness to our members and constituents, fundraising activities cannot be a vehicle for promoting the business of individual church members or constituents to the exclusion of others. Therefore, proposed fundraising activities where a specific individual or individuals have the opportunity to make a profit on items sold, or otherwise promote their individual businesses, will not be approved. This limitation does not include events such as craft fairs, where any interested member or constituent can participate in the fundraising activity.

In cases where a company or individual(s) benefit from a fundraising activity, and in which church members might have competing or similar businesses and feel excluded from benefitting, the fundraising activity may be approved as being non-exclusive if those members would be able to benefit from future/similar fundraising activities. An example would be a fundraiser at a restaurant, since additional fundraisers could be held at other restaurants.

Fundraisers shall not be approved if they may give the appearance that St. Luke's

is endorsing a for-profit business. Fundraisers involving complex or infrequently purchases products and services especially may give this implied appearance of endorsement, so they shall be approved only by the Executive Team. Examples include insurance, telecommunications services, mortgages, and automobiles.

Fundraisers involving for-profit businesses using the St. Luke's premises shall not be approved, because of the implied endorsement and potential impact on our non-profit status.

- E. Service providers used in connection with fundraising activities (such as speakers, performers, caterers, etc.) can be compensated for the specific services they provide at pre-agreed rates. Service providers and compensation shall be identified in the written fundraising application submitted for approval. Where such arrangements are part of a fundraising activity, they will be reviewed during the approval process. If the service provider is an individual, or an unincorporated business, the provider's Federal tax identification number (social security number or employer identification number) must be included on the fundraising application if it is anticipated payments to the provider will exceed \$600, so that St. Luke's can issue a Form 1099 to the provider for the amount paid to them.
- F. For all approved fundraising activities, committees and groups must adhere to written guidelines detailing the appropriate use of church facilities, and any applicable recordkeeping and reporting procedures. These guidelines will be agreed upon by the Executive Team and may be modified from time to time, as the Executive Team deems appropriate.

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Procedures:

1. The St. Luke's committee chairperson or group leader with responsibility for the activity will fill out a fundraising application using the form which accompanies these procedures.
2. If a proposed activity involves a speaker, presentation of a program involving issues which may be controversial, or a program where there is any question of its consistency with the church Mission Statement, the proposed speaker and/or program content must be reviewed and approved by the Senior Minister or Associate Minister before the fundraising application is reviewed by Trustees and the Finance Committee. For such programs and speakers, the second page of the fundraising application shall be completed and forwarded to the Ministers for review and approval.
3. The complete fundraising application (including the program/speaker content approval page, if appropriate) will initially be submitted to Trustees for approval if the activity involves any usage of St. Luke's facilities. Otherwise, the application will be submitted directly to the Finance Committee. *IMPORTANT: Allow plenty of lead time when submitting applications before the desired dates for the fundraising event, to allow for the review and approval process. **Fundraising activities cannot be promoted at St. Luke's (via the Sunday bulletin, the Chronicle, or by other means) until approval has been obtained.***
4. For activities which involve acceptable use of the St. Luke's facilities, Trustees will sign off on the fundraising application and forward it to the Finance Committee for approval regarding fundraising issues. If the Trustees consider the proposed fundraiser to be an inappropriate use of church facilities, they will reject the application and return it to the originating committee chairperson or group leader.
5. The chairperson of the Finance Committee will review fundraising applications submitted or forwarded to Finance for compliance with church policies regarding fundraising activities, and if applicable, regarding payments to service providers. If the proposed fundraising activity is consistent with church policies, the chairperson of Finance will sign off on the application and forward it to the Building Use Coordinator (if the activity involves use of church facilities) or return the approved application to the originating committee chairperson or group leader (if the activity does not involve use of church facilities). If the proposed fundraising activity is not consistent with church policies, the Finance chairperson will reject the application and return it to the originating committee chairperson or group leader.

6. If the decision on the proposed fundraising activity is not clear based on church policies, the Finance chairperson may elect to present the proposed fundraising activity to the entire Finance Committee at its next scheduled meeting, or to the Executive Team, for discussion, review and the final decision on the proposed fundraising activity. If such further review is considered necessary by the chairperson of the Finance committee, he or she will notify the originating committee chairperson or group leader so that the originators have the opportunity to present their proposed activity to the Executive Team in greater detail, and to answer any questions.
7. For approved fundraising applications involving use of church facilities, the Building Use Coordinator will reserve the requested space and note the scheduled date, time and location on the fundraising application. The Building Use Coordinator will return the approved application and rules for use of the facility to the originating committee chairperson or group leader.
8. Proceeds of fundraising activities must be deposited to a church checking account, or a checking account maintained by a standing church committee. The originating committee chairperson will be responsible for designating which St. Luke's checking account will receive the funds generated. The originating committee chairperson will also designate expenditure of the funds received by filling out a payment request form for expenditures from church accounts, in accordance with the church purchase order policy.
9. An accounting of the revenues and expenses of approved fundraising activities must be provided to the Finance Committee by the originating committee chairperson within two weeks following the activity's conclusion.
10. If the activity involves sales of merchandise, the originating committee chairperson will work with the church Treasurer to see that appropriate sales tax returns are filed. Even though St. Luke's is a tax-exempt entity, sales tax must be collected and remitted on all sales of merchandise unless the merchandise sold at the activity is purchased by St. Luke's in a transaction where sales tax is paid.
11. If the activity involves payments to an individual, or an unincorporated business, the Finance Committee will provide the necessary information to the church Treasurer for issuance of a Form 1099 to the individual or unincorporated business at year-end.

ST. LUKE'S UMC FUNDRAISING APPLICATION

If program content or a proposed speaker must be reviewed in accordance with church fundraising policies and procedures, please complete the second page of this form and secure the necessary approval from the Senior or Associate Minister before submitting this fundraising application.

This completed application shall be submitted to the church Trustees if the proposed fundraiser involves use of church facilities. Otherwise, submit the application directly to the Finance Committee. Completed applications can be placed in the Trustees or Finance Committee folder as appropriate, but please provide a copy to the church secretary who can notify Trustees or Finance of an application pending.

If the proposed fundraiser involves use of church facilities, **after approval by Trustees and Finance, your application will be forwarded to the Building Use Coordinator who will put your event on the calendar, or will call you for alternate dates and times if the facility is unavailable. Do not assume your event is scheduled if you do not hear from the Coordinator.** If the proposed fundraiser does not involve use of church facilities, Finance will return the approved fundraising application directly to you.

All Proposed Fundraising Activities:

Sponsoring Committee Chairperson or Contact: _____

Name of Fundraising Organization or Person: _____

Address: _____

Phone Number: _____

Objective: _____

Church Group or Not-For-Profit Organization benefiting: _____

Proposed Date: _____ Proposed Time: _____

If Church Facilities or Assets are Requested for the Activity:

Location in Church Requested: _____

Church Assets requested: _____

If Paid Service Providers are involved in the activity:

Name of Service Provider: _____ Tax ID Number (if required): _____

Description of Services and Compensation to bid: _____

Approved by:

(Signature)
Trustees

(Signature)
Finance

(Signature)
Executive Team

Date: _____

Date: _____

Date: _____

This part will be filled out by Building Use Coordinator if necessary:

Scheduled Date: _____

Scheduled Time: _____

Scheduled
Location _____

