

Metropolitan New York Synod, ELCA

Statement on Gifts, Contributions and Mission Support

Mission Support: The MNYS receives contributions in the form of undesignated Mission Support from ELCA rostered congregations on its territory. The percentage of funds congregations entrust to the synod and churchwide organization for ELCA ministries beyond the congregation varies widely for each congregation. Most synods expect congregations (including newly developed congregations) to contribute 15 to 50% of regular offerings as mission support (also known as benevolence or proportionate share).

Designated mission support is those gifts that are intended for very specific purposes rather than for support of the synod and churchwide bodies. Any designated gifts such as those to local benevolences, food banks etc. should not be sent to the synod office but rather handled by the congregation directly. The synod will receive designated gifts for Synod Assembly or Council approved projects such as the Bishop's Mission Fund or the Tanzanian Teacher Endowment, United Lutheran Appeal, social ministries organizations and other organizations ministries related to the synod. (A listing of synod approved designated ministries is available from the synod office). Other designated gifts that the synod office can process are those that are to be forwarded to the churchwide office. These include gifts for World Hunger Appeal, Lutheran World Relief, Lutheran Immigration and Refugee Services, Lutheran Disaster Response, Vision for Mission missionary sponsorship or any project for which churchwide is collecting funds.

The synod remittance advice form must be used when transmitting mission support.

Direct Gifts and Contributions from Individuals and Others: The Metropolitan New York Synod (MNYS) accepts unrestricted gifts for its general program and restricted gifts whose use is for a program or project approved by the Synod Assembly or Synod Council.

The MNYS will not accept gifts, which it believes, may result in a violation of applicable law or regulation, whether by the Synod or the donor, or which violate the Synod's constitution, bylaws or continuing resolutions, or which are judged to be inconsistent with the Synod's values.

Gifts of property such as real estate or closely held stock must have approval of the Financial Management Committee before acceptance.

The MNYS welcomes gifts that are temporarily or permanently restricted from individual, corporate or foundation donors as to the use of principal and/or income, as long as the restrictions are consistent with its mission and programs.

All gifts, whether outright or planned, in which the donor restricts the purpose for which funds are to be used, must be designated for a project approved by the Synod Council and for which the council has determined that the gift would be in furtherance of the synod's exempt purpose.

Bequests or Deferred Gifts: Bequests are gifts made through a donor's will, living trust, or estate plan. Deferred gifts are gifts conveyed to the synod at some later date or in such a way that the donor receives lifetime income such as charitable gift annuities, life income, annuities or remainder trusts, etc. Bequests and deferred gifts must be reported to the Assistant to the Bishop for Resource Development as soon as notice of such a gift or the intent of such a gift is received, to ensure all applicable statutes, policies and regulations are followed.

Recommended by the Financial Management Committee: 08/16/2005

Approved by the Synod Council: 09/20/2005