

Designated Giving Policy

Coquitlam Presbyterian Church [CPC] has adopted this designated giving policy in order to comply with Trust Law & the Canada Revenue Agency.

Guidelines:

CPC will ensure that the gifts and donations it receives, which are designated for the support of a particular ministry, are used solely for the purpose intended by the donors. Per the Presbyterian Church in Canada's Treasurer's Handbook, 'a congregation is required, by law, to use all of its resources in pursuing its own charitable purposes. The law does not permit a congregation to act as a conduit for passing on resources to funds over which it has no control.' This situation arises when a donor directs that his or her donation be channeled through a particular person or organization. The law also includes handing over resources to foreign individuals or organizations.

The only exception to this rule is the 'qualified donee' which is generally accepted to be a Canadian registered charity which is seen to perform activities within the church's charitable purpose.

Criteria for Designated donations:

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

Policy of the church:

1. A donation becomes a gift to the church or designated charity when it passes from the donor to the church and cannot be returned to the donor unless it does comply with this policy.
2. Givers are encouraged to support the general fund of the church with their regular tithes and offerings.
3. The church will receive designated giving only to areas which are Mission Team approved or are already part of the church's approved budget and are Canadian registered charities.
4. 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 it cannot be completed for any reason determined by the Session, the remaining restricted contributions will be used where needed most.
5. Any funds designated to activities performed within CPC, e.g., ESL and Children's Ministry among others, will be administered through CPC's General Fund.

Please note: The term "gift" does not include "gift-in-kind".