



**CHRIST OUR HOPE**  
ANGLICAN CHURCH

VALPARAISO, INDIANA · ANGLICAN DIOCESE OF THE GREAT LAKES

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## **Benevolence Fund Policy**

**ADOPTED** · DATED FEBRUARY 6, 2024

*For there will never cease to be poor in the land. Therefore I command you, 'You shall open wide your hand to your brother, to the needy and to the poor, in your land.'* — Deuteronomy 15:11 (ESV)

### **PURPOSE**

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This Benevolence Fund Policy is a guideline to assist Christ Our Hope Anglican Church of Valparaiso (“the church”) in complying with federal and state government guidelines in operating a nonprofit organization. This policy is intended to help the church avoid conflicts by providing clear supervision of the financial resources God has provided.

### **ADMINISTRATION OF THE BENEVOLENCE FUND**

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The church has established one or more Benevolence Fund(s) to assist persons in need. The administration of the fund, including all disbursements, is subject to the control and discretion of the Mission Council.

The Mission Council supervises and governs all church funds.

- The Benevolence Fund will be processed through the general operating account.
- Income is deposited into the church’s general operating account.
- The Benevolence Fund is fully owned by the church.
- Disbursements are permitted only by the person(s) authorized by the Mission Council.

- The account(s) used to disburse the Benevolence Fund should be audited annually to ensure that the accounts are utilized in accordance with the canons of the Anglican Church in North America and with federal and state tax codes.

The Benevolence Fund is a restricted fund:

- The council may consider recommendations as to the use of the funds, but in no event is the council, cleric, or administrator(s) bound to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the council failed to honor the donor's recommendation.
- Should at any time in the future the church decide to close the Benevolence Fund, all monies in the fund at that time will be moved to a different fund restricted to missions or benevolence, or will be donated to a charitable organization that provides service to those in need.

#### **PROTOCOL FOR BENEVOLENCE FUND DISBURSEMENTS**

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The Vicar or other clergy who administer this account do not have complete discretion for the use of the funds. The Benevolence Fund has been designated to address needs among congregation and community members, such as food, rent, utilities, medical bills, etc.

Money distributed from the Benevolence Fund according to its purpose (to provide for those in need) is considered a non-taxable gift. However, if the fund is used to provide assistance to employees of the church, the IRS considers the gifts to be a taxable benefit and should be reported appropriately on the employees' 1099 or W2.

Any use of the Benevolence Fund for purposes other than benevolence to those in need as described above requires the notification of two of the following: (Sr. Warden, Jr. Warden, Treasurer) or in their absence, a quorum of the Mission Council.

The Benevolence Fund should not be used for any of the following:

- The administrator(s) of the account should never use the Benevolence Fund to make payments for anything that personally benefits them or any of their immediate family members, directly or indirectly. This includes using the funds for personal clothing, food, books, rent, utilities, insurance premiums, medical expenses, clericals, etc.
- The fund should not be used to meet the expenses of the church, which normally should be covered by the operating budget.

The treasurer will supervise the administrator(s) of the fund to ensure compliance with required IRS documentation:

- A complete description of the assistance and the purpose for which the aid was given.
- The name, address and amount distributed to each recipient or a receipt showing the aid provided. Receipts are required for distributions of \$75 or more.
- (If necessary) Disclosure of any relationship between the recipient and staff or council members of the church.
- All information about distributions from the Benevolence Fund(s) should be considered confidential and will be stored securely only for audit and accountability purposes.

#### **GUIDELINES FOR RECIPIENTS**

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All assistance is based on the availability of Benevolence Fund(s).

No individual or family will be eligible to receive distributions from the Benevolence Fund(s) in excess of \$600 per year unless approved by the Mission Council in advance due to special circumstances.

*Adopted February 6, 2024.*

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CHRIST OUR HOPE ANGLICAN CHURCH — GENERATED JULY 1, 2026