
GIFT ACCEPTANCE POLICY- DONOR RESTRICTED GIFTS

INTENT OF THE DIRECTIVE

The Church recognizes the generosity of the faithful who contribute to its mission through financial and material gifts. Donor-directed giving is a meaningful expression of support for the ministries and initiatives of the Church. In accordance with Canon Law (Can. 1267 §3), designated offerings are to be applied in accordance with the donor's intention. At the same time, the Archdiocese of Halifax-Yarmouth must ensure the responsible stewardship of all contributions in keeping with its pastoral priorities and operational realities.

This policy is intended to clarify the treatment and application of donor-restricted gifts within the Archdiocese of Halifax-Yarmouth and ensure that such contributions are honored, accounted for, and responsibly reallocated when necessary.

POLICY

1.1 Restriction by Donor Intent – Donor-restricted gifts are those contributions made with a specific purpose designated by the donor, aligned with an approved program or project of the Archdiocese of Halifax-Yarmouth. These contributions will be used in accordance with the stated restriction, provided the designated program or project remains viable and in need of funding.

1.2 Use Confined to Approved Programs – Spending of restricted funds is confined to programs and projects that have received formal approval by the Archdiocese. Contributions directed toward any such initiative will be tracked and utilized as intended by the donor.

1.3 Reallocation of Remaining Funds – In the event that the need for a designated program or project has been met, no longer exists, or cannot be completed for any reason, as determined by the Archdiocese, the remaining funds may be reallocated (in consultation with donors whenever this is possible). In such cases, the funds will be directed toward the area of greatest need within the Archdiocese, in a manner consistent with its mission and priorities.

1.4 Authority for Determination – The decision to redirect donor-restricted funds rests solely with the Archdiocese of Halifax-Yarmouth, following consultation with appropriate pastoral and administrative leadership. Every effort will be made to use funds for the original requested purpose for the appeal. In the event that it becomes impossible to use funds for that purpose, communication will be made with donors in full transparency of the intended redirection.

1.5 Accountability and Transparency – All restricted gifts shall be recorded, monitored, and reported in accordance with Archdiocesan and the Canada Revenue Agency financial policies. The Archdiocese shall maintain a process of accountability to ensure the proper handling of all donor-directed contributions.

External communications will disclose this policy using the language suggested below to donors prior to receipt of the gift; *Donor Restricted Gifts - Spending of funds is confined to approved programs and projects within the Archdiocese of Halifax-Yarmouth. Each contribution directed toward an approved program or project will be used as requested to be restricted with the understanding that when the need for such a program or project has been met or cannot be completed for any reason as determined by the Archdiocese of Halifax-Yarmouth, the remaining restricted contributions will be used where most needed, as determined by the Archdiocese of Halifax-Yarmouth.*

*Related policy: COLLECTIONS & FUND RAISING