



**All Saints' Church**  
*Preston on Tees*

## **Donations and Legacy Policy 2023 (to be reviewed Sept 2024)**

### **Purpose**

The PCC (as the employing body) of All Saints' Church, Preston On Tees is committed to being good stewards of financial donations and gifts received and to use them to make a difference to our parish, the wider community, and the world beyond, in accordance with our church mission. This policy sets out how to give to All Saints' and what you can expect when you do so.

**Name**      Matt Levinsohn

**Position:**      Chair of PCC, Vicar

**Signature**



**Date:**      22<sup>nd</sup> May 2023

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## **Specific Responsibilities**

The Parochial Church Council (PCC) of All Saints', Preston-on-Tees, seeks to welcome all financial donations and gifts, however large or small, and we promise to use your gift to make a difference to our parish, the wider community, and the world beyond, in accordance with our church mission. We will respect any specific wishes expressed in making a donation or gift (i.e. a donor restriction) for those monies to be used for a particular restricted purpose subject to those wishes being compatible with the Mission and Ministry of All Saints' PCC.

### **1. General (Unrestricted) Donations**

Donations are typically made without any restriction on their use being made by the donor, other than to be used for the mission and ministry of the PCC of All Saints' Preston on Tees. The PCC encourages donors to donate to general (unrestricted) donations in preference to restricting their donation.

Donations can be made using the collection plate in church services. A collection is made at all Sunday services and there are wooden plates as you come in to the main church for this purpose. We do not pass the plate around in our services. If you would like to give by cheque, please make it payable to Parochial Church Council of All Saints' Preston on Tees.

Alternatively, bank transfers can be made direct to the church bank account through setting up a standing order or making one-off payments – Account Name: Parochial Church Council of All Saints' Preston on Tees; Sort Code: 20-82-18; Account Number: 00675105. An online payment system is also available for making one-off donations. In addition the Church of England has a Parish Giving Scheme for direct debits that can be used for regular giving (our parish code 130613312). Some employers will also set up direct giving from salaries.

Help and support on making donations is available from the Church Treasurer (see contact details at end of this policy).

### **2. Restricted Donations**

Donations made for a particular purpose, or restricted use, are also welcomed. A restricted donation is where the donor gives very clear instructions regarding the activities towards which their donation can be assigned. Typically restricted donations are made for church development projects sanctioned by the PCC involving buildings, equipment and specific mission events. Bank transfers are encouraged for restricted donations with a transaction reference given to mark the purpose of the gift.

### **3. Designation of Donations**

From time to time the PCC may choose to designate unrestricted donations for a particular purpose. The establishment of a designated fund will only happen with PCC consent. In line with Charity Commission financial accounting guidance the PCC may choose to undesignate funds in some circumstances.

### **4. Wills and Legacies**

Since the needs of the mission and ministry of the church change over time, we encourage gifts made in wills to be given for the general purposes of the parish rather than for a restricted purpose that may no longer exist in the form intended when the will is executed. We will discuss possible uses of gifts with the designated executors of the will when the time comes, bearing in mind the known areas of interest in the church that the person making the will had (e.g. music, buildings, children and youth, overseas mission or aid) and the church's priorities at the time. Wherever the gift is allocated, you can be confident that your gift will be used to make a real difference to our future mission and ministry.

### **5. Memorial Gifts**

If you would like to make a gift to our church in memoriam for a loved one, please come and discuss this with us too. We can acknowledge the memorial gift where requested by the donor in an appropriate manner, in keeping with church practices. Equally, we can make sure that such gifts remain anonymous where this is preferred.

### **6. Tax-Efficient Giving (Gift Aid)**

If you pay UK tax (Income or Capital Gains Tax) and would like us to be able to claim back the basic rate tax, you will need to fill in, sign and return to us an ongoing Gift Aid Declaration if you have not done so already. The benefit to All Saints' is that we can claim 25p for each £1 you give. (If you pay higher rate tax, you may recover this through your own tax return.)

### **7. Refusal of Financial Gifts and Donations**

In exceptional circumstances the PCC may refuse to accept a financial gift. In such cases (e.g. concern about source of the funds, the donation is believed to have been made from someone with impaired capacity, or the requested restriction is incompatible with the mission and ministry of All Saints' PCC, etc.) the PCC will follow all relevant Charity Commission, and any appropriate Ecclesiastical, guidance in reaching its decision.

## **8. Non-Financial Gifts**

From time to time donors wish to donate a physical item to the PCC of All Saints' Preston on Tees. Each situation will be considered as it arises by the PCC (or Standing Committee for less material items). Any physical item gifted to the PCC remains the property of the PCC and for them to utilise, sell on, dispose of, etc. as they see fit to meet the aims of the PCC, in line with Charity Commission guidance.

## **9. Mission Giving**

All Saints' Church makes donations each year, approximately to the sum of 10% of the congregational giving of church members. This money is used to support overseas mission partners and local (Christian) charities whose work is in line with our own mission as a church. Anyone wishing to be considered for a one off donation from this money should contact the Mission Support Group.

## **10. Confidentiality**

If you would like to talk to someone in confidence about making gifts and donations, the sorts of purposes your gift might fund, please speak to the Church Treasurer (see contact details below).

### **Contact our Treasurer**

For further help with anything to do with giving please speak to our Treasurer: email [treasurer.allsts@gmail.com](mailto:treasurer.allsts@gmail.com) or write to the Treasurer, All Saints' Church, 22 Dunottar Avenue, Eaglescliffe, Stockton-on-Tees TS16 0AB.

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