



# SAINT JOHN'S CATHEDRAL

## Saint John's Cathedral Gift Acceptance and Allocation Policy

This policy was adopted by the Vestry of Saint John's Cathedral, Denver at the Vestry Meeting of October 16, 2022.

Thank you for your interest in donating to Saint John's Cathedral. Your gift, no matter the size, is profoundly meaningful to St. John's. This document outlines the types of gifts we typically receive and the ways that donations can be made. Together, these gifts make the mission and ministry of our cathedral possible.

If you have any questions that this document does not answer, you may reach us by contacting either our Director of Stewardship, Gordon Brooks, at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719 or our Director of Operations, Audrey Chapman, at [audrey@sjcathedral.org](mailto:audrey@sjcathedral.org) or 303-577-7720.

Please note, all gifts will receive an annual tax statement per IRS regulations.

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## Gift Types

### 1. Unrestricted

- The most common and needed unrestricted gift you can make to Saint John's Cathedral is through an **Annual Pledge** in support of the operating budget. Annual Pledges are critical to the Cathedral's ability to plan and structure the year ahead and a large portion of the operating budget comes from these gifts. You can make a pledge at any time at [www.sjcathedral.org/pledge](http://www.sjcathedral.org/pledge), or by contacting our Director of Stewardship, Gordon Brooks, at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719 or our Director of Operations, Audrey Chapman, at [audrey@sjcathedral.org](mailto:audrey@sjcathedral.org) or 303-577-7720.
- Additionally, you may make a non-pledge, unrestricted gift to the cathedral. As one example, these gifts may be collected when someone visits from out-of-town and leaves a check in the plate. These monies are also considered unrestricted and used for operating expenses.
- Saint John's accepts unrestricted gifts of any amount, to be used in support of the annual operating budget.

### 2. Restricted Gifts

- Saint John's Cathedral will, on occasion, accept monetary gifts with donor designated restrictions. However, prior to the acceptance of most monetary gifts with designated donor restrictions, the Vestry will consult with the Dean to review the purpose of the restriction and ensure that it furthers the mission of Saint John's Cathedral and fits within its existing strategic framework. Saint John's Cathedral already has some existing restricted funds and if a gift is designated to an existing fund such as Music, Altar Guild, or The Wilderness, for example, the business office will accept the gift without the need to consult with the Vestry or the Dean. If you have questions about making a restricted monetary gift, please contact our Director of Stewardship, Gordon Brooks, at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719.
- If you are designating your gift, please be sure to include a clear communication about your designation. For example, if writing a check, put the designation in the memo line, if making an online gift, note it in the memo space available via the online giving form, or notify our Director of Stewardship, Gordon Brooks, at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719.

### 3. Estate Gifts/Deferred Gifts/Bequests/Legacy Gifts/Planned Gifts

- Please refer to the Endowment policy for how planned gifts are accepted: [sjcathedral.org/endowment-policy/](http://sjcathedral.org/endowment-policy/)

### 4. Tangible Personal Property and/or Gifts of Real Estate

#### Tangible Personal Property

- Saint John's Cathedral does, on occasion, accept gifts of tangible personal property; however, any offer of such property will be referred, depending on the gift type and value, to the Arts & Architecture Commission (A & A). If the value exceeds \$5,000 the A&A Commission will refer it to the Dean, for additional review as per IRS guidelines. For details on criteria and procedures on acceptance of gifts please see the Tangible Gift Acceptance document ([sjcathedral.org/endowment-policy/](http://sjcathedral.org/endowment-policy/)) or contact Audrey Chapman, Director of Operations at [audrey@sjcathedral.org](mailto:audrey@sjcathedral.org) or 303-577-7720, who will connect you with [artsandarchitecture@sjcathedral.org](mailto:artsandarchitecture@sjcathedral.org)

#### Real Estate

- Gifts of real estate will be evaluated before acceptance based on all potential related expenses including ongoing repairs/maintenance, and risks such as environmental contamination. As part of the evaluation process, the Cathedral will ask the donor to pay for and provide a recent appraisal of the property to be donated. (Requires review and approval by the Finance Committee, the Vestry, and the Dean)
- Saint John's Cathedral adheres to all IRS requirements relating to gifts of tangible personal property and or real estate and will provide appropriate forms to the donor and the IRS.
  - For tax deductible purposes, per the IRS, donors are responsible for substantiating the value of the donated assets. Saint John's Cathedral will issue an acknowledgement letter describing the donated goods or service but will not assert a specific value for the gift.



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### How to Make a Pledge and/or a Monetary Gift

#### To Make an Unrestricted or Designated Gift (Non-Bequest/Endowment)

(All gifts will receive an annual tax statement per IRS regulations)

- Make a **pledge** at [www.sjcathedral.org/pledge](http://www.sjcathedral.org/pledge), or by contacting our Director of Stewardship, Gordon Brooks, at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719.
- To make payments towards your pledge, or to make non-pledge gifts:
  - Place a **check** in Collection Plate or Mail.
  - Place **cash** in the Collection Plate at Sunday services; if you want to receive an annual tax statement, please include your name, and contact information with the cash.
  - Make an **online** donation using [sjcathedral.org/give](http://sjcathedral.org/give). You can also set up recurring donations such as a monthly pledge payment.
- **Other Gift Vehicles**
  - Please contact Audrey Chapman, Director of Operations at [audrey@sjcathedral.org](mailto:audrey@sjcathedral.org) or 303-577-7720 to facilitate transactions such as the sale of stocks or readily marketable securities, IRAs, Life Insurance, etc.

### To Include Saint John's Cathedral in Your Estate

#### (Estate Gifts/Deferred Gifts/Bequests/Legacy Gifts/Planned Gifts)

- Please consult with a lawyer and/or a financial advisor who specializes in estate planning to include Saint John's Cathedral in your will or trust. Saint John's Cathedral cannot act as a financial advisor. Please notify either the Director of Stewardship, Gordon Brooks at [gordon@sjcathedral.org](mailto:gordon@sjcathedral.org) or 303-577-7719 or the Director of Operations, Audrey Chapman, at [audrey@sjcathedral.org](mailto:audrey@sjcathedral.org) or 303-577-7720 to notify Saint John's Cathedral when your estate plan is completed. Please highlight any designations or special instructions you have included in the documents pertaining to Saint John's Cathedral. For example, if you have designated gifts from your estate to a specific purpose such as to Building Maintenance and Repair. Please refer to the [Endowment Policy \[sjcathedral.org/endowment-policy/\]\(http://sjcathedral.org/endowment-policy/\)](http://sjcathedral.org/endowment-policy/) for more information on Saint John's policies around estate gifts.
- Saint John's Cathedral encourages estate giving through any of a variety of vehicles including, but not limited to:
  - Charitable Gift Annuity (or Deferred Gift Annuity)
  - Pooled Income Fund
  - Charitable Remainder Fund
  - Charitable Lead Fund
  - Bequest
  - Retained Life Estate
- When appropriate, Saint John's Cathedral shall encourage prospective donors to take advantage of the gift vehicles offered by The Episcopal Church Foundation (i.e., Charitable Gift Annuities and the Pooled Income Fund) as well as its Charitable Fund Investment Services.

### Confidentiality

All information obtained from or about donors or prospective donors shall be held in the strictest confidence by all representatives of Saint John's Cathedral including staff and volunteers. Neither the name, amount, nor the conditions of any



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gift shall be published without the express written approval of the donor, and in the case of an estate gift, any beneficiary thereof.

### Thank you

The gifts made to St. John's Cathedral help to support a spiritual home and a thriving community in Christ. Thank you for your consideration.