

## **First Unitarian Church of Des Moines**

### **Operating Policies – Fundraising**

Fundraisers are an important part of active church life, providing opportunities for our members to strengthen their commitment and contribution to the church as well as providing funds for the church, its groups and programs, and pre-approved charitable causes.

The purpose of this policy is to establish guidelines for reviewing fundraisers and fundraising activities proposed by church groups or individuals for any purpose, by any means and at any location.

The purpose of the review is to ensure that our fundraising activities are consistent with our not-for-profit status; that we are not overburdening the congregation with requests for money; and that the use of church resources is consistent with the church's Ends Statements focused on the highest priority needs, and consistent with the approved church budget.

Fundraising activities at First Unitarian Church fall into two broad categories (these are examples but are not limited to the listed activities):

#### **1. Budgeted fundraisers**

- a. Examples may be the Food Fair, Service Auction/Rummage Sale, UU Concert Series, Interweave tee-shirt sales, UU Art Crawl.

#### **2. Non-budgeted fundraisers**

- a. Fundraisers that support church-related causes
  - i. Examples may be Youth Group cookie dough sale, Memorial Garden plant sale, UU Outdoor Adventures Camp Fire sales, UU Children's Theater
- b. Fundraisers that support non-church-related causes
  - i. UUA-related – to be held at the minister's discretion, in consultation with others as determined necessary by the circumstances.
    1. Examples may be UUSC or UUA Association Sunday.
  - ii. AMOS-related sales of tickets, etc. where the receipts go to AMOS – to be held at the minister's discretion, in consultation with others as determined necessary by the circumstances.
  - iii. Assisting other UU congregations when a natural disaster strikes – to be held at the minister's discretion, in consultation with others as determined necessary by the circumstances.
  - iv. Fundraisers for Persons or other non-profit, non-church related events
    1. Examples would include, but are not limited to, public or private school or club fundraising sales, sales by individuals related to non-church groups or events, fund raisers for other non-profit sponsored events for which the non-profit is NOT affiliated with First Unitarian Church of DM. Such non-church related sales may not have an established sales location (table) before or after services, at church-related events or in the building.

### **3. Exemptions from the policy**

- a. Sales of books, CDs or other items by guest speakers, musicians and others whose appearance is otherwise approved by the Minister or Director of Music.
- b. Activities pursuant to a rental agreement where a rental fee is paid.

### **Procedures for requesting permission to hold a non-budgeted fundraising activity:**

1. The church members, church committees or staff members (sponsor) who wishes to raise funds in excess of \$100 per event from the church community shall complete a written Fundraising Planning Form outlining the purpose of the fundraiser, a description of the event, the means by which those funds will be raised, the time schedule, location, and other pertinent information requested on the Form. The sponsor is required to adhere to the information submitted on this form. If any changes occur after submission and approval, the sponsor must immediately notify the DFA in writing by sending an email to [dfa@ucdsm.org](mailto:dfa@ucdsm.org).
2. Games of chance, raffles, gambling or similar activities involving risk must be conducted in accordance with Iowa Code Chapter 99B and any applicable Iowa Administrative Rules.
3. The sponsor should contact the Office Assistant prior to submission of the form to determine the availability of the desired space and date on the church calendar for the proposed fundraising activity.
4. When funds anticipated to be raised are to be less than \$100 for the event, the sponsor should contact DFA to ensure there is no conflict on the date planned.
5. The Fundraising Planning Form should be submitted to the Director of Finance and Administration a **minimum** of four weeks prior to the anticipated event date.
6. The Management Team, in consultation with others as necessary, will approve or deny the request within 14 days of receiving the request. If the request is denied, i.e. does not meet the criteria in this policy, the reasons will be conveyed in writing to the sponsor.
7. Approval must be obtained before any material expenses are incurred.

### **Criteria:**

1. The activity supported by the fundraiser meets the principles of Unitarian Universalism and the First Unitarian Church of Des Moines Ends Statements.
2. Are consistent with our not-for-profit status.
3. Avoid overburdening the congregation with requests for money. Criteria to be considered in this evaluation include the two broad categories of fundraising activities above, Budgeted and Non-budgeted Events, in the priority order as listed.
4. The Fundraising Planning Form clearly defines the purpose of the fundraiser, the means by which the funds will be collected, the beneficiary of the raised funds and the time schedule.
5. The fundraising activity does not conflict or overlap with other church fundraising activities or goals. Exceptions to this may be determined by the Management Team

depending on the timeframe(s) of the requested activities, who will be solicited in the activity and the anticipated amount of funds to be raised.

**Procedure for processing funds:**

All proceeds collected will be deposited with the Director of Finance and Administration immediately following the event. Cash donations received at the event will be counted and signed for by two Church members. Checks should be made out to First Unitarian Church of Des Moines. A notation should be made on the face of the check to indicate the purpose of the donation.

Bills related to the fundraising event will be paid in accordance with regular Church policy for payments. Any costs related to the fundraiser shall be consistent with the intent of the fundraiser as written on the Fundraising Planning Form. In no case shall costs exceed receipts.

Event sponsors should be prepared to provide receipts to donors when requested. (The purchase price of a raffle ticket is not deductible.) Such receipts should include language as follows: "The contribution to First Unitarian Church of Des Moines is tax-deductible net of the value of any goods or services provided in conjunction with the donation. Furthermore, it is understood that this contribution is offered apart from any pledge or other commitment by the donor to the church."

**Other:**

A church-wide calendar of fundraising activities will be maintained by the Office Assistant.