

First Presbyterian Church of Moorhead
2900 5th ST T
Moorhead, MN 56560

Memorial Committee: Policy on Memorial and Honor Donations

First Presbyterian Church of Moorhead has adopted this policy to assist persons wishing to make a memorial or honor donation to the Memorial Fund of the church.

- Memorial donations or gifts are made in remembrance of a loved one at the time of her or his death. Sometimes families suggest memorial donations in lieu of flowers.
- Honor donations or gifts honor or celebrate a person during her or his lifetime.

These memorial or honor donations benefit First Presbyterian Church of Moorhead by sustaining the church's mission, which is to be a caring community of God's people who live by Christ's teachings, reach out to others to share the love of God, and celebrate the good news of Jesus Christ through worship, prayer, thought, and action. First Presbyterian Church of Moorhead is grateful for all gifts, from the smallest to the largest, including anonymous ones.

The Memorial Committee, working with the Pastor and the Session (the governing board consisting of elected elders), is responsible for acquainting church members and others with the function of the Committee and the best use of any memorial resources. The committee assists donors when making gifts to the Memorial Fund, either in their own names or in memory or honor of loved ones, by finding a meaningful way to express their gratitude, love, and remembrance.

Memorial or honor donations or gifts may fund the Church's greatest needs or contribute to an existing designated fund, an approved project, or the purchase of a tangible item. All such gifts will represent the values of the donor, the person memorialized or honored, and the congregation, as well as reflect the mission of the Church.

A. The following general rules apply:

1. All donations or gifts to First Presbyterian Church of Moorhead (FPCM) are assumed to be intended for the congregation's general operating fund and general operating purposes as outlined in the church's annual budget.
2. Donations or gifts given specifically **in memory or in honor of a person** will be credited to the Memorial Fund.
 - a. To avoid misunderstanding, FPCM asks that the name of the person memorialized or honored be written on the memo line of a check, expressly noted in a letter, or included in another financial statement or instrument.
 - b. If the donor or next of kin intends for the donations to meet the greatest needs of the Church or to benefit an approved purpose or project, this intention needs to be expressed in writing. The gift will then be credited to that purpose, subject to the

further requirements of this policy.

- c. If the gift is received as the result of a bequest, by the operation of a personal trust following the death of a donor, or as the result of any other type of “planned giving,” the gift is credited to the Memorial Fund, to be used at the discretion of the Session—mindful of the Church’s mission—unless the operative document clearly expresses a different intention or purpose.

B. Rules on Memorial and Honor Gifts:

1. To assist the next-of-kin or honoree in deciding what projects of the Church to support with their memorial or honor donation, the Memorial Committee has established four categories towards which donations may be directed. These categories are:
 - a. Brick, Mortar & Grounds;
 - b. Mission & Outreach;
 - c. Church Programs;
 - d. Undesignated.

In addition, the Committee maintains a Session-approved Wish List from which donors may select projects and tangible items to memorialize or honor their loved ones.

It is the Committee’s intent that memorial donations be put to good use within six to twelve months of the donation.

2. At times, a donor may wish to give some tangible item, create a physical memorial in the Church or on its grounds or restrict a gift of cash for a specific purpose or program. Such proposed gifts may be of limited use to the Church, create an administrative or financial burden, or come at a time when the Church’s other needs are much greater or more immediate. With the consent of the Session, the pastor and/or the memorial committee will then advise the donor that some other gift may have a greater positive impact on the church and its mission.
3. Gift proposals that involve building alterations or additions, renovations, interior or exterior fixtures, or decorations shall be reviewed by the Session together with the appropriate committees. Mindful of the limitations discussed above under paragraph B.2, potential donors need to consult with the Pastor and the Session before submitting such proposals.
4. Donations of \$500 or more given in memory or honor of an individual qualify to have a leaf on the Tree of Life engraved with the name of the memorialized or honored person. At the Committee’s discretion exceptions may be entertained for inclusion on the Tree of Life. The color of the leaf has no significance.

The names of all memorialized and honored persons will be inscribed in a “Memorial Book” maintained by the Memorial Committee and appropriately displayed.

5. No items owned by the Church shall be marked with any nameplate, legend or tag identifying the donor, with the exception of items that were marked prior to the adoption of this policy. A

donor may be publicly identified at the time that the gift is accepted and thereafter from time to time as is appropriate, but no items may carry a legend identifying its donor.

C. Specific Duties of the Memorial Committee:

1. Acquaint church members with the work of the Memorial Committee and memorial resources.
2. Generate helpful materials to be available at the appropriate services and locations.
3. Maintain the Wish List and assist donors by identifying from this list a meaningful project or tangible items memorializing or honoring a loved one.
4. Coordinate acquisition of such project and items with the Session, pastor, and relevant committees, and inform donors of progress towards completion preferably within six to twelve months.
5. Record and document receipt of memorials and honor donations.
6. Acknowledge all gifts by sending thank-you notes to the donor.
7. Notify the honoree.
8. When appropriate, send a list of donors to the next of kin of the memorialized person.
9. Inform congregation of acquisition through newsletter and other appropriate media.
10. Maintain the Memorial Book and process the leaves for the Tree of Life.

The Memorial Committee consists of minimally three members from the congregation, whose appointment the Session shall approve. The Memorial Committee reports monthly to the Session and annually to the congregation. Expenditures for any project or program costing less than \$500 must be approved by the Committee Moderator. Expenditures for any project or program costing \$500 or more shall require approval of the Session.

The Memorial Committee shall have access to the Memorial Fund account at Bell Bank.

Approved by:
Memorial Committee, 12/07/2021
Session, 05/18/2022