

Good Samaritan Fund Policy

Revision 2

Purpose: The Good Samaritan Fund is a ministry of the congregation designed to provide emergency assistance to persons who would not otherwise be helped.

Responsibility: The funds available may be distributed according to principles assigned to Congregational Council.

Policy:

1. Restrictions

- a. No more than \$200 shall be given to any individual, single household or organizations within a six month period and no more than \$400 total within any calendar year.
- b. Assistance must be charitable under the law and in compliance with the Income Tax Act. Ref: CRA T5007 Guide – Return of Benefits, see ‘Social Assistance payments’

2. Funding

- a. Donations may be designated as “Good Samaritan Fund” either with cash or by cheques made payable to Good Shepherd Lutheran Church.
- b. Donations made to the fund for the direct benefit of a named individual, household or organization (Pass through funds) will not be accepted.
- c. Properly made contributions to the fund are deductible by the donors as charitable contributions.

3. Disbursement

- a. When there is a need to be met, the Pastor may submit a request for payment by cheque or submit a request for reimbursement voucher if personal funds were used.
- b. The Pastor is encouraged to pay for goods or services directly to the vendor by cheque.
- c. Only upon special circumstances and for minimal amounts should cash be used. The Church shall not keep cash on hand for quick disbursement.

4. Accountability

- a. The Pastor shall maintain a confidential record indicating when, to whom and the reasons for the disbursement. This record will be reviewed by two members of the Congregational Council prior to the annual congregational meeting.
- b. A summary report on discretionary fund distribution indicating the types of need being met while maintaining the confidentiality of the aid recipients shall be included in the annual report to the congregation at its annual meeting.
- c. The fund is subject to audit annually by standard accounting procedures and the results are included in its financial reports to the congregation at its annual meeting.

5. Exception

- a. In the absence of the Pastor, the Council Chairperson is authorized by Congregational Council to disperse funds per the policy guidelines.

The Lutheran Church of the Good Shepherd, Selkirk MB

Revision History:

Original policy: Good Samaritan Fund, Draft to Council, April 2002.

Nov 8, 2010 Council Minutes - Motion by L.Zdrill / E. Stasko that Council Chair and Pastor may authorize, at their discretion, up to a limit of \$200 from the Good Samaritan Fund. Carried – all.

Revision 1: Standardized document format with revised language. Approved May 12, 2015.

Revision 2: Policy reviewed by Council and adopted as written. Approved April 25, 2017.