

## Sample Benevolence Fund Resolution

Whereas, [ABC Church] assists needy individuals; and

Whereas, The church desires to establish a benevolence fund through which funds for the support of needy individuals may be administered; and

Whereas, The church desires to operate the benevolence fund according to the highest standards of integrity;

Resolved, That [ABC Church] establish a benevolence fund to help individuals in financial need and will develop written procedures to document the need, establish reasonable limitations of support per person during a specified time period, and obtain external verification of the need; and

Resolved, That the church will accept only contributions to the Benevolence Fund that are “to or for the use” of the church and their use must be subject to the control and discretion of the church. Givers may make suggestions but not designations or restrictions concerning the identity of the needy individuals; and

Resolved, That the church will provide a charitable contribution receipt for gifts that meet the test outlined in the previous resolution. The church reserves the right to return any gifts that do not meet the test.

Resolved, That [ABC Church] will establish a benevolence committee to oversee the disbursement of the benevolence fund. They will determine who will receive disbursements from the benevolence fund and in what amount.

Based on *The Church and Nonprofit Tax & Financial Guide* by Michael Martin