

## 06.10

# Gift Acceptance Policy

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### Theological Foundation

God expects us to do that which is noble in the sight of all (Rom 12:17, 2 Cor 8:21), so that God might be glorified by our actions.

### Purpose

The purpose is to encourage high standards of honesty, transparency and integrity, within the Lutheran Church of Australia (the Church), in the giving and receiving of gifts.

### Relevant to

The Policy and related Procedures apply to:

- All ministries and activities of the Church
- All pastors, lay workers, employees, members and volunteers in positions of trust

### Objectives

The objectives of this policy are to ensure that all who hold positions of trust in the Church:

- Set a good example of Christian living by exhibiting high standards of honesty and integrity
- Are aware of their responsibilities to refrain from seeking personal advantage, or financial gain, through the acceptance of gifts

### Policy Statement

In bringing God's love to life, the Church encourages high standards of honesty and integrity. The Church expects all who engage with the Church to:

- Set an example of Christian living by refraining from seeking personal advantage, or financial gain, for themselves or their family
- Consider thoughtfully whether the provision or acceptance of a gift is appropriate, in all the circumstances

### Definition

#### Gift

A gift is something given willingly to someone without payment in return, for example a wedding gift.

An honorarium that is an honorary reward for voluntary services should be treated as a gift.

However, an honorarium that is a fee for professional services voluntarily performed should not be treated as a gift because it is assessable income for tax purposes.

### Procedural Principles

The application of this Policy will provide for:

- The demonstration of integrity and sound judgement in determining whether receipt, or bestowal, of a gift could result in a perceived inducement or conflict of interest
- Clear and effective communications regarding the receipt and bestowal of gifts
- Sound recordkeeping, which provides accountability, that covers the receipt and bestowal of gifts
- Transparent processes regarding determinations of whether to bestow gifts

### Responsible person/s

- General Church Council (GCC) is responsible for ensuring compliance with this Policy across the Church.
- District Church Councils are responsible for ensuring implementation of this Policy and related Procedures within their respective Districts, to monitor compliance and report to GCC.
- Congregation/Parish Councils are responsible for the implementation of this Policy and related Procedures, and report compliance to their respective District.
- Governance Boards of all entities (related to the Church) are responsible for application of Gift Acceptance Policies and Procedures that meet their particular requirements, but are consistent with the Church's Gift Acceptance Policy and Procedures.

#### Document Controls

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