

Gift Donation Policy

- All Peoples Church solicits and accepts gifts that are consistent with its mission and that support its core programs, as well as special projects. The purpose statement of All Peoples Church is: “Transforming Lives to Bless San Diego - Planting Churches to Transform Nations.”
- We want to be a church that worships God not only with our words and songs but also with our financial resources. The Bible teaches that the ‘earth is the Lord’s and all that is in it’ (Psalm 24:1). Since everything belongs to God we are a church that generously gives our financial resources to support what God is doing in our city and in the nations of the world. Below are key financial operating beliefs and functions:
 - All Peoples Church is a 501(c)(3) registered non-profit.
 - We are committed to running a debt-free organization that believes in radical generosity through sacrificial giving.
 - We have an open book policy for church members with questions about finances.
 - We believe it is Biblical for believers to tithe to the local church. God promises His blessing and protection along with the tithe (Malachi 3).
- Gifts Subject to Prior Review – Certain forms of gifts or donated properties may be subject to review prior to acceptance. These items are listed below but not limited to:
 - Stock: The All Peoples Church Overseers will review and determine whether to accept any stock gift.
 - The stock will be received and liquidated on the discretion of the Overseers and Financial Team.
 - Tangible Personal Property: The All Peoples Church Overseers will review and determine whether to accept any gifts of tangible personal property.
 - Any asset is subject to inspection and approval in light of the following considerations: does the property further the organization’s mission? Is the property marketable? Are there any unacceptable restrictions imposed on the property? Are there any carrying costs for the property for which the organization may be responsible? Is the title/provenance of the property clear?
 - The appraisal process is the responsibility of the donor wishing to give the asset. Anything over an estimated \$10,000 cash value requires an appraisal.
 - Life Insurance: All Peoples Church will accept gifts of life insurance where All Peoples Church is named as both beneficiary and irrevocable owner of the insurance policy. The donor must agree to pay, before due, any future premium payments owing on the policy.
 - Real Estate: All gifts of real estate are subject to review by the All Peoples Church Overseers.
 - Criteria for acceptance of gifts of real estate include: Is the property useful for the organization’s purposes? Is the property readily marketable? Are there any covenants, conditions, restrictions, reservations, easements, encumbrances or other limitations associated with the property? Are there carrying costs (including insurance, property taxes, mortgages, notes, or the like) or maintenance expenses associated with the property? Does the environmental review or audit reflect that the property is damaged or otherwise requires remediation?
- All donations will receive a tax donation receipt as specified by the IRS. All Peoples Church does not attribute a cash value to non-monetary gifts. According to IRS guidelines, it is the donor’s responsibility to ascribe a cash value to non-monetary gifts.