



AFRICA INLAND MISSION

Africa Inland Mission International (Canada)

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Donor Restricted Gifts Policy

Purpose

Africa Inland Mission International (Canada) ("AIM Canada") is committed to faithfully stewarding all gifts entrusted to the organization in a manner that honours donor intent, complies with the Income Tax Act (Canada), and advances AIM Canada's charitable purposes.

This policy establishes the principles governing the acceptance, administration, and use of donor-restricted gifts.

Biblical Foundation

AIM Canada recognizes that all resources belong to God and have been entrusted to the organization for faithful stewardship. Donors partner in ministry through generous giving, and AIM Canada seeks to administer every gift with integrity, accountability, transparency, and wisdom.

1. Guiding Principles

AIM Canada recognizes that donors often wish to support a particular missionary, ministry, project, or area of ministry. Such designated gifts are an important expression of partnership in God's work and will be honoured whenever reasonably possible.

At the same time, all charitable gifts become the legal property of AIM Canada and are administered under the authority of its Board of Directors. The Board has a fiduciary responsibility to ensure that all charitable resources are used exclusively to further the charitable purposes of AIM Canada and in compliance with applicable legislation.

2. Definitions

Restricted Gift: A gift designated by the donor for an approved missionary, ministry, project, or program.

Unrestricted Gift: A gift that may be applied wherever needed within AIM Canada's charitable purposes.

Missionary Support Fund: A fund established to support an approved missionary's ministry.

Work Fund: A restricted ministry expense fund used solely for approved ministry-related expenditures.

Regional Project: A Board-approved ministry initiative administered under AIM Canada's direction and control.

3. Types of Gifts

- Unrestricted gifts
- Gifts designated to approved missionaries
- Gifts designated to approved ministry projects
- Gifts designated to approved regional ministries
- Gifts designated to approved special initiatives
- Gifts-in-kind, where accepted by AIM Canada

4. Acceptance of Restricted Gifts

AIM Canada will make every reasonable effort to use designated gifts for the purpose intended by the donor. AIM Canada reserves the right to decline gifts that are inconsistent with its charitable purposes, cannot reasonably be administered, or do not comply with CRA requirements.

5. Board Authority

All gifts are accepted subject to the authority and discretion of the Board of Directors. Administrative responsibility may be delegated to authorized staff.

6. Missionary Support and Work Funds

Donations designated to missionaries support their approved ministry through AIM Canada. Funds remain under the ownership and control of AIM Canada and are administered in accordance with approved financial policies. Missionaries do not personally own donated funds.

7. Surplus or Unused Funds

If a project concludes, a missionary retires or leaves AIM, or funds exceed ministry needs, AIM Canada may redirect the remaining balance to another approved ministry that most closely reflects the donor's original charitable intent. Where practical, significant donors may be consulted before redesignation.

8. Compliance

All gifts are administered in accordance with the Income Tax Act (Canada), CRA guidance, and AIM Canada's charitable purposes.