



Rooted in Jesus

Are you ready for the future of giving at your congregation/organization?

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ecf EPISCOPAL CHURCH FOUNDATION

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The Episcopal Church Foundation (ECF)

Independent, lay led organization, founded in 1949



Empowers congregations through visioning and planning, leadership development, and raising financial resources for ministry

Through our programs, ECF is helping to build a Church characterized by:

- Lay and clergy leaders work together to transform the Church
- Healthy, vital, vibrant Episcopal communities of faith
- Meaningful opportunities for Christian stewardship and effective fundraising
- Innovative, mission-based ways to be the Church of the future

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What is the Episcopal Church Foundation (ECF)?

Overview:

- Independent and lay-led foundation
- ECF's mission is to strengthen the **leadership** and **financial** capabilities of Episcopal congregations, dioceses, and other institutions
- ECF carries out this mission through a wide array of programs including...



Leadership Resources

- ECF Vital Practices (ecfvp.org)
- Vestry Resource Guide
- Fellowship Partners Program
- Educational Events

Financial Resources

- Strategic Resources
- Capital Campaigns
- Planned Giving
- Endowment Management
- Donor-advised Fund



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The Future of your Congregation

- Will you have the financial resources for doing ministry in the future?
- What are you doing now and what could you be doing better?
- Reflecting on your best next steps



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Types of Gifts

- **Ordinary** - Annual Stewardship/Annual Giving
Funds contributed toward on-going daily ministry and operation of a parish.
- **Extra-Ordinary** - Capital Campaign
Special funds raised for a specific need, typically for new or enhanced facilities.
- **Ultimate** - Planned Giving
Gifts to support the future ministry and security of a parish and its mission.

What can your donors give?

- Cash
- Appreciated assets
- Estate planning and various planned gifts
- Donor-advised Fund (DAF) grants
- Private Foundation grants
- Individual Retirement Accounts (IRA)
and Qualified Charitable Distributions (QCD)

Remember what your parish must do!

- Build Trust
- Be Transparent
- Be Inclusive
- Be Brave
- Build relationship & Say 'thank you'

Tax Updates: Charitable Giving is NOT Going Away

- **Charitable Deduction still available**
 - Some may 'bunch' donations in Major Gifts or via Donor-advised Funds (DAF)
- **Some enhancements to charitable deductions**
 - Pease Amendment Repealed
 - AGI Limitation for Cash donation increased to 60% from 50%
- **What comes next??**
 - More diversity in giving different kinds of gifts: DAFs, LIGs, **Other assets**
 - Focus on **IRA Qualified Charitable Distribution (QCD)**
 - DAF will continue to be a useful tool

Giving through an IRA – A New Wave to come

- Must be a traditional IRA
- Donor must be 70 ½
- Up to \$100K
- Direct from financial institution to charity as a Qualified Charitable Distribution (QCD)
- QCD Counts toward Required Minimum Distribution (RMD) after 72
- Demographic trend with oldest Baby Boomers, who often don't need it

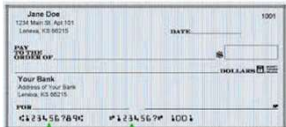
What is a Donor-advised Fund (DAF)

A donor-advised fund, or DAF, is a philanthropic vehicle established at a public charity. It allows donors to establish their own individual fund, make charitable contributions to that fund, and receive an immediate tax benefit for that contribution. The donor then recommends grants from the fund to qualified charities.

What is a donor-advised fund?

A hybrid...

checking,



savings,



& investment

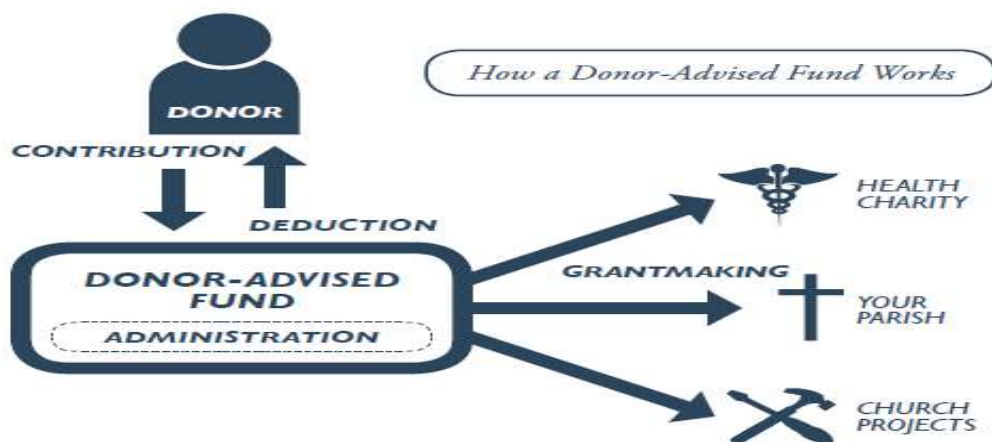


account exclusively for charitable giving

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What is a donor-advised fund?



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What is the appeal of DAFs to donors?



- Simplicity
- Ease of use
- Flexibility
- Customize to donor needs
- Anonymity, if desired

Cautions: The Don't Cheat Sheet

1. Don't allow or encourage donors to pay pledges with grants from their DAFs
2. Don't allow DAF grants to be used for the donor's personal benefit (ex-memberships, tickets or other benefits)
3. Don't accept grants into non-approved legal structures
4. Don't provide the donor with a tax acknowledgement letter

Maintain the relationship: 'The Do' Cheat Sheet

1. Do acknowledge that DAFs exist and are becoming an increasingly common and important component of philanthropy.
2. Do mention that you accept DAF gifts in your contact points.
3. Do provide a thank you letter to your DAF grantors.
4. Do get to know your DAF grantors.
5. Do let your needs as a parish be known.

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Do your Donors have a DAF or a Private Foundation?

- Ask them!

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Planned Giving: What is special about it?



- Future focus
- Donor passion
- A planned gift raises the institution to the level of family in a person's estate plans
- Sensitivity to individual needs, estate planning and end of life issues
- Building trust & sustaining awareness

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Endowment Funds for your Parish

- Importance of endowment policy & structure
- Restricted Funds
- Unrestricted Funds
- Funds held For the Benefit Of (f/b/o)

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Questions?

How will your parish move forward?

What is your parish's next step?



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Recorded Webinars to Empower your Leaders

- Basics of Planned Giving for Parish Leaders
- Basics of Endowment Management for Parish Leaders
- Prospective Donors of Planned Gifts
- Basics of a Capital Campaign
- Annual Stewardship
- Vestry Leadership 101

For links to recordings visit: www.ecfvp.org



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Upcoming Free Live Webinars

*Check our website, under
Events, for more info.*



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At your service

ECF always available to assist at (800) 697-2858
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