
Legacy *of a* Lifetime

A PLANNED GIVING
IMPLEMENTATION RESOURCE

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Contents

Master Documents

Master Schedule	3
Plan of Campaign	4
Organizational Structure	12
Solicitation Process	13

Month by Month

Month 1	Preparation, Prospect Research, and Cultivation	15
Month 2	Planning and Prospect Research	30
Month 3	Preparation, Prospect Research, and Cultivation	36
Month 4	Planning, Prospect Research, and Cultivation	50
Month 5	Planning, Prospect Research, Cultivation, and Solicitation	57
Month 6	Planning, Prospect Research, Cultivation, and Solicitation	64
Month 7	Prospect Research, Cultivation, and Solicitation	70
Month 8	Prospect Research, Cultivation, and Solicitation	73
Month 9	Prospect Research, Cultivation, and Solicitation	75
Month 10	Prospect Research, Cultivation, and Solicitation	78
Month 11	Cultivation and Solicitation	82
Month 12	Cultivation and Solicitation	84

Master Schedule

	Months											
	1	2	3	4	5	6	7	8	9	10	11	12
Planning, Research, and Cultivation												
Confirm intent to employ program.												
Identify and enlist campaign leadership.												
Review/modify gift policies and procedures.												
Review, adjust, and finalize "Master Schedule."												
Complete "Case for Support."												
Complete campaign support materials.												
Identify and assign prospects.												
Construct Organization Chart.												
Develop solicitation materials.												
Cultivation and Solicitation												
Complete church orientation.												
Implement "Communications Sequence."												
Solicit Church Board and volunteers.												
Conduct volunteer training.												
Solicit active parishioners.												
Solicit remaining prospect groups.												
Finalize recognition.												
Evaluation and Continuance												
Hold Taskforce meetings.												
Provide update to Church Board.												
Finalize "Plan of Campaign."												
Develop campaign reporting.												
Begin stewardship.												
Implement follow-up activities.												
Victory Celebration												
Hold victory celebration.												

Plan of Campaign

The “Plan of Campaign” is used as a measure of accountability and tracking for the planned giving campaign. As such, it is utilized beginning in Month 3 when the majority of volunteers have been enlisted. Each month, the “Plan of Campaign” is reviewed by the Planned Gifts Taskforce to determine the extent and status of the activities and tasks completed in addition to planning for upcoming activities and tasks. The “Plan of Campaign” can also be used to assist in enlisting key volunteers.

The goal of the planned giving campaign is to plan and implement activities that will increase the endowment for the [CHURCH]. The goal will be achieved through implementation of the following objectives:

- Development of a plan of action (planned gifts campaign)
- Participation in effective training
- Establishment of a Planned Gifts Taskforce
- Development of appropriate support materials
- Identification of prospective donors
- Determination of cultivation techniques
- Implementation of the program and conduct of solicitations
- Provision of appropriate recognition and stewardship
- Evaluation of campaign status

Month 3—Planning

- Complete enlistment of key volunteers to serve on the Taskforce (minimum of twelve, plus co-chairs).
- Hold the first Taskforce meeting and schedule the dates, times, and locations for the remaining eight monthly planning meetings.
- Provide an initial orientation to the Taskforce members on the “Organizational Structure,” “Plan of Campaign,” volunteer duties, and timeframes of the campaign.
- Confirm program’s intent and use of acquired funds.
- Assign primary responsibility for the “Case for Support” to a member of the Taskforce.
- Confirm the broad-based initiatives that will be included in the “Case for Support” as outlined in the “Strategic Needs Listing” (Exhibit 2-5), including the broad-based areas for support and the associated costs.

- Assign primary responsibility of the “Communications Sequence” to a member of the Taskforce.
- Discuss and recommend specific strategies for awareness/promotion and recognition.
- Begin the “Communications Sequence,” which will include a formalized resolution demonstrating support from the Church Board for the planned gifts program.
- Develop and distribute a church notification describing the need for and implementation of the planned gifts program.
- Begin the listing of appropriate prospect and donor base management—identify members of the Church Board, other church groups, former Church Board members, and a complete listing of parishioners.
- Revise the “Plan of Campaign” as needed.

Month 4—Planning, Awareness, and Solicitation

- Hold Taskforce meeting and distribute all necessary materials.
- Continue with “Communications Sequence” activities:
 - Church notification—bulletin, church newsletter, service announcements
 - Preparation for presentation to congregation
 - Continue preparation and finalization of resolution and schedule the reading during the Sunday services (Resolution Sunday).
- Schedule a general meeting for the church that will focus on planned giving.
- Discuss formation of a “planned gifts founders’ society.”
- Develop outline of “Case for Support” to include logo, theme (if necessary), historical information, initiative detail, and “Ways to Give.”
- Begin work on campaign collateral materials such as letterhead (if necessary) and “Letter of Intent.”
- Finalize “Plan of Campaign,” “Organizational Structure,” and “Master Schedule.”
- Continue preparation and finalization of necessary policies to support the planned gifts program (if necessary).
- Enlist any additional Taskforce members (if necessary).
- Continue prospect identification (listing of all parishioners).
- Review the duties of the Taskforce members in detail and confirm intent to participate (including providing a planned gift when asked to do so).
- Discuss strategies for solicitation—techniques, timing, and prospects.

- Solicit Taskforce co-chairs and acquire gifts.
- Begin preparation of forms to report progress in terms of number of gifts, types of gifts, and potential revenue (gift report and control sheets).

Month 5—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Continue with “Communications Sequence”:
 - Church notification—bulletin, newsletter, service announcements, etc.
 - Hold church-wide meeting and present planned gifts program—complete presentation on planned giving project and the associated initiatives.
 - Introduce Taskforce membership to congregation.
- Continue discussion of formation of a “planned gifts founders’ society.”
- Complete solicitation of all Taskforce members.
- Present resolution to parishioners and formal announcement of program goals and opportunities.
- Mail letter announcing planned gifts program to all parishioners.
- Draft narrative for “Case for Support” focusing on the finalization of the historical overview/timeline of the church and drafting of the initiatives.
- Complete draft/layout and design of the “Case for Support,” including “Ways to Give,” campaign logo, graphics, “Letter of Intent,” and proposal letter.
- Provide update to Church Board and discuss importance of 100 percent participation by Church Board membership.
- Prepare a planned giving solicitation proposal draft (letter).
- Determine initial listing of individuals who have existing planned gifts and those who have already expressed an interest in a planned giving arrangement—continue to segment prospect base.
- Confirm and implement strategies for awareness and promotion.
- Confirm enlistment of Taskforce members (if deemed necessary).
- Update and disseminate campaign finance reports to Church Board.
- Schedule Church Board meeting and prepare presentation.

Month 6—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Complete gift/donor report and submit to Taskforce and Church Board.
- Print all campaign support materials.

- Continue “Communications Sequence.”
- Discuss possibility of naming opportunities and plaques.
- Train Taskforce members on solicitation techniques.
- Discuss formation of “founders’ society.”
- Complete planned giving “Case for Support” and collateral materials—thoroughly edit all materials.
- Confirm segmented list of initial planned giving participants.
- Confirm existing planned giving participants—establish a personal relationship and propose testimonials.
- Prepare an appropriate newsletter article about a planned giving donor—continue with “Communications Sequence.”
- Begin to prepare and disseminate monthly newsletters on planned giving (during six-month campaign) and then on quarterly basis.
- Send letter of inquiry for all individuals expressing interest in planned gifts opportunities.
- Announce to congregation (verbally) and through service bulletins, newsletters, and Church newsletter the establishment of “giving society” and “founders’ recognition.”
- Discuss and schedule appropriate presentations on wills and trusts and financial planning.
- Begin preparation for founders’ dinner and celebration.
- Begin discussion on “Wall of Honor” (plaque) for founders.
- Solicit Church Board members for planned gifts.
- Begin scheduling solicitation meetings with initial prospect base (twelve individuals/families)—Group 1.
- Update and disseminate campaign finance reports to Church Board.

Month 7—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Complete gift/donor report and submit to Taskforce and Church Board.
- Print and acquire “Case for Support” and collateral materials.
- Begin preparation of all solicitation packets and disseminate to volunteers—including proposal letter.
- Continue “Communications Sequence.”

- Complete solicitation and acquire 100 percent participation of Taskforce co-chairs, Taskforce members, and Church Board.
- Complete solicitation of Group 1 prospects (twelve individuals).
- Identify Group 2 prospects (twenty-four individuals/families) and begin scheduling solicitation meetings.
- Respond to appropriate inquiries with correspondence and scheduled meetings.
- Hold appropriate cultivation and awareness meetings and individual sessions.
- Send appropriate “thank-you” notes to those individuals participating.
- Continue initial preparation for founders’ dinner and celebration.
- Hold appropriate presentations on planned gifts techniques and opportunities.
- Continue discussion on “Wall of Honor” (plaques).
- Continue dissemination of materials, newsletters, and bulletins on planned giving, including testimonials.
- Confirm strategies for recognition, i.e., creation of “society” dinner, lapel pins, etc.
- Update and disseminate campaign finance reports to Church Board.

Month 8—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Respond to appropriate inquiries with correspondence and scheduled meetings.
- Complete gift/donor report and submit to Taskforce and Church Board.
- Hold appropriate cultivation and awareness meetings and individual sessions.
- Send appropriate “thank-you” notes to those individuals participating.
- Continue preparations for founders’ dinner and celebration.
- Hold appropriate presentations on planned gifts techniques and opportunities.
- Continue discussion on “Wall of Honor.”
- Continue dissemination of materials, newsletters, and bulletins on planned giving, including testimonials.
- Confirm strategies for recognition, i.e., creation of “society” dinner, lapel pins, etc.
- Update and disseminate campaign finance reports to Church Board.

Month 9—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Complete gift/donor report and submit to Taskforce and Church Board.

- Provide solicitation status to Church Board on Taskforce, Church Board, Group 1, and Group 2.
- Continue solicitation of segmented prospect base presenting planned gifts proposals and “Case for Support” (Group 2—twenty-four individuals/families).
- Begin discussion of banquet time, place, and preparation.
- Confirm content of initial prospect base solicitations (Group 1).
- Disseminate any necessary solicitation materials to volunteers.
- Identify Group 3 prospects (twenty-four individuals/families) and begin scheduling solicitation meetings.
- Continue preparation for founders’ dinner and celebration.
- Hold appropriate presentations on planned gifts techniques and opportunities.
- Hold appropriate cultivation and awareness meetings and individual sessions.
- Respond to appropriate inquiries with correspondences and scheduled meetings.
- Continue preparation for founders’ dinner and celebration—and promote.
- Continue development of “Wall of Honor” (plaque).
- Continue dissemination of materials, newsletters, and bulletins, including testimonials.
- Update and disseminate campaign finance reports to Church Board.

Month 10—Awareness and Solicitation

- Hold Taskforce meeting and distribute necessary materials.
- Complete gift/donor report and submit to Taskforce and Church Board.
- Continue “Communications Sequence.”
- Provide solicitation status to Church Board on the following:
 - Group 1 (twelve individuals/families)
 - Group 2 (twenty-four individuals/families)
 - Group 3 (twenty-four individuals/families)
 - Group 4 (twenty-four individuals/families)
- Continue solicitation of Group 3 prospects—presenting planned gifts proposal and “Case for Support.”
- Confirm content of initial prospect base solicitations (Group 2).
- Identify final grouping of segmented prospect base, Group 4, and begin scheduling solicitation meetings.
- Continue discussion and planning of banquet.

- Initiate naming opportunities and plaque development.
- Confirm content of second segmented prospect base (Group 2).
- Schedule remaining solicitation presentations.
- Hold appropriate presentations on planned gifts techniques and opportunities.
- Hold appropriate cultivation and awareness meetings and individual sessions.
- Respond to appropriate inquiries with correspondence and scheduled meetings.
- Continue preparation for and begin promoting founders' dinner and celebration.
- Continue development of "Wall of Honor" (plaques).
- Continue dissemination of materials, newsletter, and bulletins, including testimonials.
- Update and disseminate campaign finance reports to Church Board.

Month 11—Solicitation

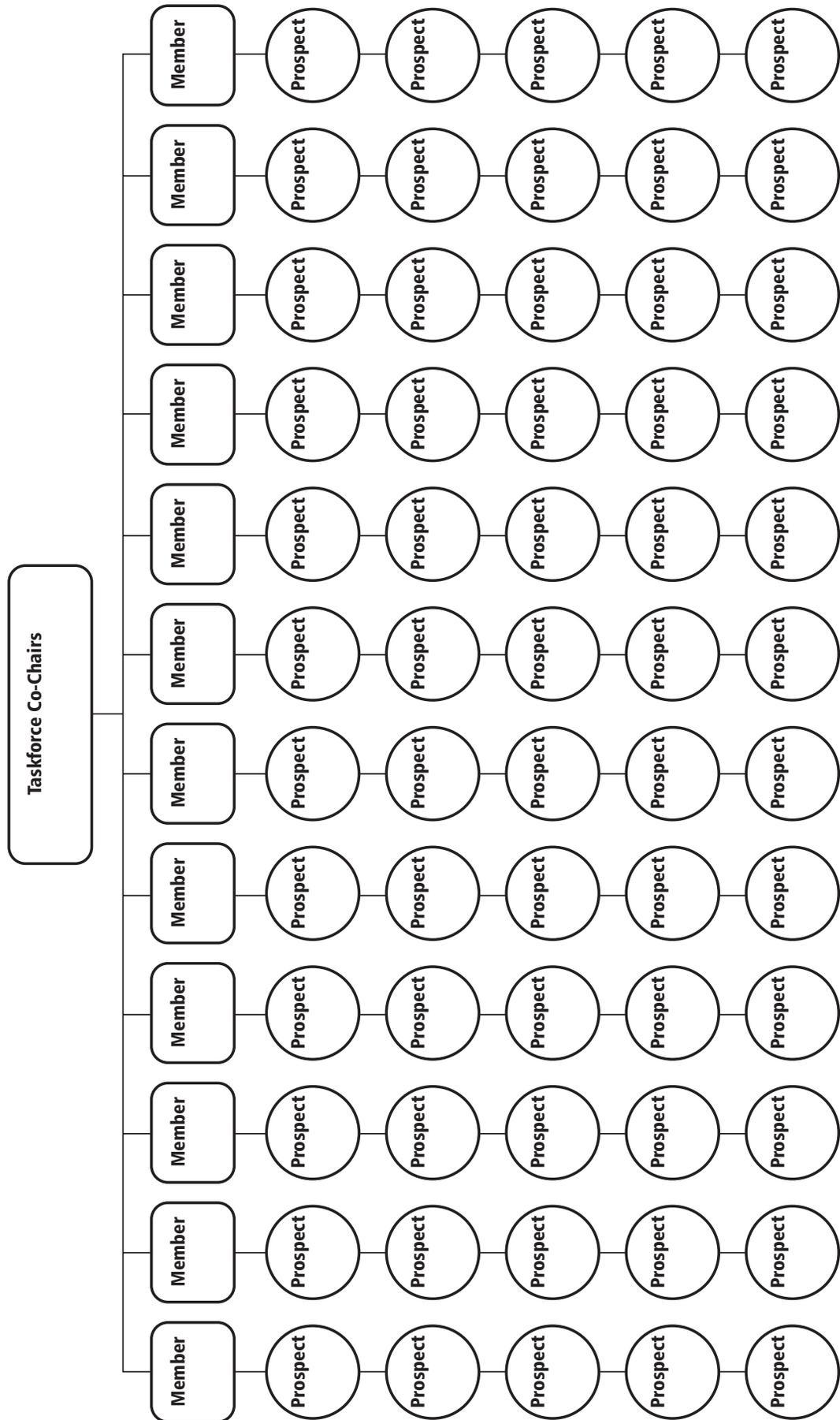
- Hold Taskforce meeting and distribute necessary materials.
- Complete final "Communications Sequence" pieces.
 - Review schedule and activity.
 - Other strategies
- Complete final preparations for banquet: group: time/place/preparations.
- Provide solicitation status to Church Board on:
 - Group 1 (twelve individuals/families)
 - Group 2 (twenty-four individuals/families)
 - Group 3 (twenty-four individuals/families)
 - Group 4 (twenty-four individuals/families)
- Continue solicitation of Group 3 and Group 4 prospects—presenting planned gifts proposal and "Case for Support."
- Continue solicitation of remaining prospect base—open appeal.
- Finalize intent of segmented prospect base (Group 2).
- Confirm intent of segmented prospect base (Group 3).
- Begin solicitation of Group 4 (twenty-four individuals/families).
- Finalize open appeal (ongoing basis).
- Finalize plans for continuation of planned gifts program and provide orientation to Church Board and Endowment Committee.
- Hold unveiling of "Wall of Honor."

- Disseminate newsletter announcing founding of “society.”
- Complete gift/donor report and submit to Church Board.
- Hold banquet debriefing.
- Complete plaque submission requirements.
- Send “society” membership communication and invitation to banquet.
- Complete gift/donor report and provide to Taskforce and Church Board.
- Update and disseminate campaign finance reports to Church Board.

Month 12—Wrap-Up and Celebration

- Hold Taskforce meeting and distribute necessary materials—final meeting.
- Provide solicitation status to Church Board on participation of:
 - Church Board
 - Taskforce members
 - Group 1 (twelve individuals/families)
 - Group 2 (twenty-four individuals/families)
 - Group 3 (twenty-four individuals/families)
 - Group 4 (twenty-four individuals/families)
 - Open appeal
- Acquire 100 percent participation of all four prospect groups (amounting to a minimum of 25 percent of parishioners).
- Complete gift/donor report and provide to Taskforce and Church Board.
- Finalize all details for banquet and hold.
- Acquire plaque.
- Complete last “Communications Sequence”—church-wide campaign status, thank you, and final announcement of banquet.
- Provide stewardship committee with recommendations for follow-up and continuance.
- Update and disseminate campaign finance reports to Church Board.

Organizational Structure



Solicitation Process

The process of solicitation should be formalized as a means of maximizing the outcomes and demonstrating appreciation and respect. The process as outlined below, while it will require some time and planning, is intended to meet the goals of solicitation.

Goals

- Confirm Taskforce member assignments for the prospects in Group 2 in accordance with the grouping strategy.
- Confirm the receipt of “Letter of Intent” from all prospects associated with Group 1.
- Conduct twelve solicitations (Group 1) and realize 100 percent participation.

Process

- During the prospect meeting (Group 2):
 - Review the discussions of the campaign initiatives and the impact that they will have on the church—as embodied in the “Case for Support.”
 - Review the status of the campaign—indicating 100 percent of Church Board participation and the results of the Group 1 solicitations.
 - Give your personal views of the campaign and the church.
 - Review “Ways to Give” which will offer different vehicles for participation—and forms of recognition.
 - Make the request in the following manner:
“We hope you will consider participation in the [name of planned gifts program]. Our goal is to extend an invitation to 100 percent of our parishioners. Accomplishment of this goal will be a significant development in our church’s ability to advance God’s work. Whatever you give after thinking the matter over carefully will be gratefully received and deeply appreciated.”
 - Suggest that the prospective donor(s) consider the information for a few days before making a pledge.
- During the second Church Board meeting:
 - Provide an update on the campaign proceedings.
 - Disseminate the “Letters of Intent” to all prospects and inform each individual that they should consider the gift with family members, contact the church

office or Taskforce members if they have questions, and feel free to drop the “Letter of Intent” to the church office at their convenience or bring it to the next Church Board meeting.

- Have additional “Letter of Intent” available.
- Finalize gift decisions.
- Confirm any additional interest and timing.
- Have donor(s) complete and sign the “Letter of Intent.”
- Once the “Letter of Intent” has been received, a “thank-you” note should be mailed to the prospect within seventy-two hours. The ideal letter is handwritten and personalized. It should be completed by the clergy or volunteer responsible for the gift receipt.

Outcomes

- Number of volunteers identified—fourteen
- Number of volunteers engaged—fourteen
- Number of volunteers solicited—fourteen
- Total number of volunteer gifts closed—fourteen
 - Two co-chairs
 - Twelve Taskforce members
- Number of prospects identified—seventy-two (twelve Church Board and Groups 1–4 prospects)
- Number of prospects cultivated—seventy-two (twelve Church Board and Groups 1–4 prospects)
- Number of prospects solicited—thirty-six (twelve Church Board members; twelve Group 1 prospects; and twelve Group 2 prospects)
- Number of total gifts closed:
 - Volunteers—fourteen
 - Church Board—twelve
 - Group 1—twelve
 - Group 2—twelve

EXHIBIT 1-4

Qualifications of Taskforce Co-Chairs

The motivating force behind any successful appeal is quality leadership. The co-chairs for your planned gifts campaign must be the most influential and vigorous members of your church.

Specifically, these individuals must:

1. Be a person of the highest stature who is recognized as a significant leader capable of influencing others of stature within the church family.
2. Possess the ability to:
 - Serve as the chief executive officer of the planned gifts campaign.
 - Actively lead and inspire all those under him/her.
 - Stimulate the involvement and gifts of all Taskforce members.
3. Be capable of influencing others, willing to enlist others to serve in leadership positions and ready to solicit others to give to the campaign.
4. Be committed to following the “Plan of Campaign” and suggested schedule.
5. Be persistent and methodical, with an enthusiastic and energetic approach to problem solving.
6. Be accessible and available for meetings during a consecutive eleven-month period of time.

EXHIBIT 1-5

Duties of Taskforce Co-Chairs

The duties of the Planned Gifts Taskforce co-chairs will require eighteen to twenty-four hours of involvement over the course of eleven months. These duties include:

1. Acting as the figurehead of the planned gifts campaign
2. Providing guidance and direction to the campaign management and volunteer base
3. Making his/her own pace-setting pledge when asked to do so
4. Attending all Taskforce meetings
5. Attending the campaign kick-off and offering support and endorsement
6. Participating in public relations activities associated with the campaign
7. Providing assistance with the identification of potential donors and volunteers
8. Providing testimonials of support and commitment to the campaign via the “Communications Sequence”
9. Attending and presenting at the campaign celebration representing the church and offering congratulatory remarks to volunteers and donors

EXHIBIT 1-7

Endowment Subcommittee Bylaws

1. Purpose of the Endowment Fund

The endowment fund (hereinafter referred to as Fund) is intended to provide a permanent source of supplemental funding in support of the [Church's] ongoing mission and vision. The funding will provide a mechanism through which financial resources can be allocated for worthwhile programs and services that are consistent with the [Church's] ministry, its strategic plan, and other long-term initiatives.

2. The Endowment Subcommittee

The Endowment Subcommittee (hereinafter referred to as Subcommittee) shall consist of five members appointed by the Church Board, all of whom shall be members in good standing of the church, for the purpose of managing the Fund. The Clergy and Board Chair shall be ex-officio members of the Subcommittee. Except as herein limited, the term of each member shall be three years. Upon adoption of this resolution, two members shall be appointed for a term of three years that two members for a term of two years, and one member for a term of one year. Thereafter, on an annual basis, the Church Board shall appoint the necessary number of members for a term of three years. No member shall serve more than two consecutive three-year terms. After a lapse of one year, former Subcommittee members may be reappointed. In the event of a vacancy on the Subcommittee, the Church Board shall appoint a member to complete the unfulfilled term, upon the completion of which that person would be eligible for reappointment to a normal three-year term.

The Subcommittee shall meet at least quarterly, or more frequently if deemed in the best interest of the Fund.

A quorum shall consist of four members. The affirmative vote of four members shall be necessary to carry any motion or resolution.

The Subcommittee shall elect from its membership a chairperson and a secretary. The chairperson, or member designated by the chairperson, shall preside at all Subcommittee meetings.

The secretary shall maintain complete and accurate minutes of all meetings of the Subcommittee and supply a copy thereof to each member of the Subcommittee. Each member shall keep a complete set of minutes to be delivered to his or her successor. The secretary shall also supply a copy of the minutes to the Church Board in a timely manner.

The treasurer of the church shall maintain complete and accurate books of account for the Fund. At the discretion of the Church Board, the books may be audited annually by a certified public accountant or other qualified person. Such a person shall not be a member of the Subcommittee.

The Subcommittee shall report on a quarterly basis to the Church Board and, at each annual meeting of the congregation, shall render a full and complete account of the administration of the Fund during the preceding year.

The Subcommittee, at the expense of the Fund, may provide for such professional counseling on investments or legal matters as it deems to be in the best interests of the Fund.

Members of the Subcommittee shall be liable for any acts or omissions committed by them (including losses that may be incurred upon the investments of the assets of the Fund) only to the extent that such acts or omissions were not in good faith or involved intentional misconduct. Each member shall be liable only for his/her own intentional misconduct or for his/her own acts or omissions not in good faith, and shall not be liable for the acts or omissions of any other members. No member shall engage in any self-dealing or transactions with the Fund in which the member has direct or indirect financial interest, and shall at all times refrain from any conduct in which his/her personal interests would conflict with the interest of the Fund.

All assets are to be held in the name of “The Endowment Fund of [Church].” Actions to hold, sell, exchange, rent, lease, transfer, convert, invest, reinvest, and in all other respects to manage and control the assets of the fund (including stocks, bonds, debentures, mortgages, notes, warrants of other securities) are to be made by a delegated member of the Subcommittee.

3. Acceptance of Gifts to the Fund

The Subcommittee will maintain a gift-review policy through which the decision is made as to whether a gift to the Fund shall be accepted. This policy will incorporate the provision that, if a gift of property other than cash or publicly-traded securities is offered to the church, there will be a careful review conducted to determine whether the best interests of the congregation are served by accepting or rejecting the gift. Guidelines for conducting such a review shall be incorporated in the gift review policy.

4. Distributions from the Fund

It is the intent of this resolution that the Fund be managed as a true endowment employing the restriction that the principal shall not be invaded; however, distributions from the Fund shall be made utilizing a total return policy that incorporates a designated percentage of the corpus that will be available for expenditure annually. The Subcommittee shall formulate a policy defining the spending rules and protocols,

with the approval of the Church Board that will provide for the withdrawal and use of funds consistent with the stated purposes of the Fund found above in “The Purpose of the Endowment Fund.”

No portion of the principal amount of the Fund shall be “borrowed,” including any “temporary usage” for other church needs.

5. Amendment of These Resolutions

Any amendment to these resolutions shall be adopted by a vote of at least two-thirds (2/3) of the membership of the Church Board at a regularly scheduled meeting or at a special meeting called specifically for the purpose of amending these resolutions.

6. Disposition or Transfer of Fund

In the event the church ceases to exist, whether through merger, dissolution, or some other event, disposition or transfer of the Fund shall be at the discretion of the Church Board in conformity with the approved congregational constitution and in accordance with policies of (insert proper church name).

The foregoing resolutions are hereby ADOPTED by the Church Board this ____ day of _____, 20____.

The [CHURCH]
Board Chair
Attest:
Secretary

EXHIBIT 1-8

Gift Acceptance Policy

Purpose

This gift acceptance policy will provide guidelines to representatives of the [CHURCH] who may be involved in the acceptance of gifts, to outside advisors who may assist in the gift-planning process, and to prospective donors who may wish to make gifts to the [CHURCH]. This policy is intended only as a guide and allows for some flexibility on a case-by-case basis. The gift review process outlined here, however, is intended to be followed closely.

Finance Committee

Any questions that may arise in the review and acceptance of gifts to the [CHURCH] will be referred to the Finance Committee, which, unless otherwise designated by the Church Board, will maintain representation of the Endowment Subcommittee (hereinafter referred to as Subcommittee).

Cash

1. All gifts by check shall be accepted by the [CHURCH] regardless of amount.
2. Checks shall be made payable to the [CHURCH]. In no event shall a check be made payable to an individual who represents the [CHURCH] or the church in any capacity.

Publicly Traded Securities

1. Readily marketable securities, such as those traded on a stock exchange, can be accepted by the [CHURCH].
2. For gift crediting and accounting purposes, the value of the gift of securities is the mean of the high and low prices on the date of the gift.
3. A gift of securities to the [CHURCH] normally would be liquidated immediately. However, if the form or designation of the gift allows the possibility that it will be directed to the endowment fund (hereinafter referred to as Fund), a decision regarding the liquidation of the securities will be deferred until that determination is made. If the funds are to be directed to the Fund, the certificates will be given to the Fund's investment manager who then will act on the

Subcommittee's decision (in accordance with the Finance Committee and Church Board) whether to sell or hold the securities, a decision that will be made on portfolio considerations.

Closely Held Securities

1. Non-publicly traded securities may be accepted after consultation with the Finance Committee.
2. Prior to acceptance, the Finance Committee will explore methods and timing of liquidation of the securities through redemption or sale. The Finance Committee will try to determine an estimate of fair market value, any restrictions on transfer, and if/when an initial public offering might be anticipated.
3. No commitment for repurchase of closely held securities shall be made prior to completion of the gift of the securities.

Real Estate

1. Any gift of real estate must be reviewed by the Finance Committee.
2. The donor normally is responsible for obtaining and paying for an appraisal of the property. An independent and professional agent will perform the appraisal.
3. The appraisal must be based upon a personal visitation and internal inspection of the property by the appraiser. Also, whenever possible, it must show documented valuation of comparable properties located in the same area.
4. The formal appraisal should contain photographs of the property, the tax map number, the assessed value, the current asking price, a legal description of the property, the zoning status, and complete information regarding all mortgages, liens, litigation, or title disputes.
5. The [CHURCH] reserves the right to require an environmental assessment of any potential real estate gift.
6. The property must be transferred to the [CHURCH] prior to any formal offer or contract for purchase being made.
7. The donor may be asked to pay for all or a portion of the following:
 - Maintenance costs
 - Real estate taxes
 - Insurance
 - Real estate broker's commission and other costs of sale
 - Appraisal costs

8. For gift crediting and accounting purposes, the value of the gift is the appraised value of the real estate; however, this value may be reduced by costs of maintenance, insurance, real estate taxes, broker's commission, and other expenses of sale.

Life Insurance

1. A gift of a life insurance policy must be referred to the Finance Committee.
2. The Church Board accepts a life insurance policy as a gift only if the [CHURCH] is named as the owner and beneficiary of 100 percent of the policy.
3. If the gift is a paid-up policy, the value for gift crediting and accounting purposes is the policy's replacement cost.
4. If the policy is partially paid up, the value for gift crediting and accounting purposes is the policy's cash surrender value. (Note: For IRS purposes, the donor's charitable income tax deduction is equal to the interpolated terminal reserve, which is an amount slightly in excess of the cash surrender value.)

Tangible Personal Property

1. Any gift of tangible personal property shall be referred to the Finance Committee prior to acceptance.
2. A gift of jewelry, artwork, collections, equipment, and software shall be assessed for its value to the [CHURCH], which may be realized either by being sold or by being used in connection with the church's exempt purpose.
3. Depending upon the anticipated value of the gift, a qualified outside appraiser may be asked to determine its value.
4. The [CHURCH] shall adhere to all IRS requirements relating to disposing of gifts of tangible property and will provide appropriate forms to the donor and IRS.

Deferred Gifts

1. The [CHURCH] encourages deferred gifts in its favor through a variety of vehicles:
 - Charitable gift annuity (or deferred gift annuity)
 - Pooled income fund
 - Charitable remainder trust
 - Charitable lead trust
 - Bequest
 - Retained life estate

2. The [CHURCH] (or its agent) shall not act as an executor (personal representative) for a donor's estate. A member of the church staff serving as personal representative for a member of the church does so in a personal capacity, and not as an agent of the church.
3. The [CHURCH] (or its agent) shall not act as trustee of a charitable remainder trust.
4. When appropriate, the [CHURCH] may invite prospective donors to consider the gift vehicles offered by the Church Foundation (specifically, charitable remainder trusts, charitable gift annuities, and the pooled income fund) as well as its investment services.
5. When donors are provided planned gift illustrations or form documents, these will be provided free of charge. For any planned-gift-related documents, materials, illustrations, letters, or other correspondence, the following disclaimer should be included:

We strongly urge that you consult with your attorney and financial and/or tax advisor to review and approve this information provided you without charge or obligation. This information in no way constitutes advice. We will gladly work with your independent advisors to assist in any way.
6. All information obtained from or about donors/prospects shall be held in the strictest confidence by the [CHURCH], its staff, and volunteers. The name, amount, or conditions of any gift shall not be published without the express written or oral approval of the donor and/or beneficiary.
7. The [CHURCH] will seek qualified professional counsel in the exploration and execution of all planned gift agreements. The church recognizes the right of fair and just remuneration for professional services.
8. The Church Board, upon the advice of the Finance Committee, reserves the right to decline any gift that does not further the mission or goals of the church. Also, any gifts that would create an administrative burden or cause the church to incur excessive expenses may be declined.

Policy regarding Designated Funds

A separate and designated fund of the endowment fund may be established for gifts in the amount of \$15,000 or more. These assets are merged with other assets of the Fund for investment purposes, but the identity and designated purpose of each fund is preserved individually.

The fund is established effective the last day of the quarter in which the gift is received. The value is determined either by the actual value, if received by the Fund in cash, or the market value of the assets determined on the date the fund is established.

Income, realized gains or losses, and unrealized gains or losses are allocated quarterly to each fund based on its market value relative to the total market value of the Fund at the end of the previous quarter. New gifts are then added and withdrawals are subtracted to arrive at the new value of the designated fund on the last day of the quarter.

The funds made available for expenditure, under the formula defined in the spending rules, are limited to the purposes specified in the designation. Unless otherwise restricted by the donor, by the Church Board, or by the Subcommittee of the Fund, any available but unspent funds are held in the fund and are available for expenditure in subsequent years, as stipulated in the allocations policy. These unspent funds increase the total market value of the designated fund and continue to accrue earnings until expended.

The Subcommittee may agree to establish an individual fund with a lesser amount than \$15,000, with the assurance of the donor(s) that the fund will be added to over time and that the \$15,000 minimum level will be reached in a reasonable time. Until such time as the minimum level is reached and a designated fund is established, no earnings will be available for expenditure. The portion of the earnings attributed to that fund will be accrued and become part of the corpus to more readily move the fund to the \$15,000 minimum level.

Policy regarding Investment Guidelines

The Subcommittee will administer the portfolio of the Fund of the [CHURCH] in accordance with these guidelines, as adopted and amended from time to time. These guidelines shall be reviewed at least annually by the Subcommittee to determine whether they shall be amended or remain unchanged. The Subcommittee may choose to employ an outside investment manager.

Objectives

The assets of the Fund are to be invested with the same care, skill, and diligence that a prudent person would exercise in investing institutional endowment funds. The primary objective will be to achieve a reasonable total return on the assets, while limiting the risk exposure to ensure the preservation of capital.

“The prudent person rule” shall be the governing policy in making investments. These guidelines are not intended to restrict or impede the efforts of the Subcommittee to attain the Fund objectives nor is it intended to exclude the Subcommittee from taking advantage of appropriate opportunities as they arise. The Subcommittee shall have discretion and flexibility to implement the objectives and policies herein set forth.

The Subcommittee shall not invest in private placement, letter stock, futures transactions, arbitrage, and other uncovered options and shall not engage in short sales, margin transactions, or other similar specialized investment activities.

Asset Allocation

Because the securities markets may vary greatly throughout a market cycle, the Church Board may change the asset mix of the Fund as long as that mix meets the overall objectives and is consistent with the policy guidelines herein set forth. The Fund shall be allocated between (a) equity investments and (b) bonds and/or other fixed income securities. The strategic target allocation for the portfolio shall be 60 percent equities and 40 percent fixed income, with allowable ranges as follows:

Allocation	Target (%)	Variation (%)
Equities	60%	+10%
Fixed Income	40%	+10%

The target allocation among equity classes (e.g., Large Cap, Small Cap, International, Emerging Markets, etc.) shall be determined periodically (and at least annually) by the Subcommittee, in consultation with the investment manager(s), to reflect a prudent response to current market conditions.

Investment Goals

While maintaining the asset mix within the above guidelines, the Subcommittee accepts a risk level for the Fund's overall investment program that is intended to produce a total annual return adequate to cover these components: (a) expenditures from the Fund, (b) inflation, (c) growth of the Fund. Currently, the Fund management will seek to achieve the following specific goals:

- Allocating 5 percent of the fund as “available for expenditure,” as delineated in the policy on spending rules
- Retaining a portion of the Fund equal to the average rate of inflation, currently 3 percent
- Retaining a portion of the Fund for reinvestment to provide for additional growth of the Fund, currently 2 percent
- Combining these elements, the Subcommittee has established a target for total return on the Fund's assets of 10 percent annually.

Generally, the investment performance shall be measured over a three- to five-year period. Further, it is recognized that the rates assigned to the three components outlined above are subject to modification from time to time. The Subcommittee shall review the assigned rates annually, but with due regard to the three- to five-year measurement period.

Reporting

Included in the quarterly report provided by the Subcommittee to the Church Board will be a status report with the Fund value, any change in the asset allocation strategy, and the investment performance. The report shall reflect compliance with the objectives, policies, and guidelines set forth herein.

Policy regarding Spending Rules

Allocations of funds available for distribution will be made in two general ways:

1. Upon written request of the Church Board, and with the approval of the Subcommittee, funds may be transferred to the church treasurer for those uses that conform to the purposes and restrictions incorporated in the enabling resolution adopted by the Church Board on (Month/Year).
2. As set forth in this enabling Church Board resolution, the Subcommittee may obligate monies for general expenses incident to the management and administration of the Fund. Extraordinary initiatives contemplated by the Subcommittee to be undertaken for Fund development will be approved by the Church Board before implementation.

It is the goal of the Subcommittee to provide for a reasonable and consistent level of expendable funds to be made available for the purposes established for those funds. At the same time, it is committed to providing for the long-term growth of the Fund, at least at a level commensurate with inflation.

Expendable funds will be determined on the basis of a total-return principle and will not be dependent upon income generated through interest or dividends. The funds available for distribution during any one year will be limited to 5 percent of the market value of the corpus, which value is determined by computing a three-year rolling average, with measures taken at the end of each of the preceding twelve quarters. The market values for the purpose will be taken net of the fees for investment management. All other expenditures, whether in category 1 or 2 above, will be taken from funds available for distribution.

Any unexpended funds from those available for distribution in a given year will be accrued and will continue to be considered “available for distribution” in subsequent years, unless otherwise designated by action of the Subcommittee, with the approval of the Church Board.

Policy regarding the Disposition of Bequests

1. This policy statement governs the disposition of bequests which, for purposes of this statement, will mean any type of gift in which the assets are transferred upon the death of the donor. The assets may be in any form, such as cash, securities,

personal property, real property, and so on. The bequest may identify the beneficiary in one of two general ways:

- “The [CHURCH] of (City)” or some other wording such as: “The [CHURCH], (City/State).”
- “The Endowment Fund of the [CHURCH]” or similar wording.

2. Bequests with “the [CHURCH]” as beneficiary can be one of two general types:

- “Designated,” in which the donor has identified a specific purpose(s) to which the funds should be directed. The Church Board has ultimate responsibility to determine that the use(s) to which those funds are applied is faithful to the donor’s wishes. The funds may be directed to their designated purpose(s) either as an endowment (in which case they normally would be established as a designated fund of the Fund) or by direct expenditure of the funds through the treasurer of the church.
- “Undesignated,” in which case the Church Board and clergy have greater freedom in determining their ultimate use, though the expectation is that such a bequest would be transferred at the earliest practical time to the Fund. Such transfers, once made, are intended to be held in perpetuity. This policy specifically acknowledges, however, that from time to time, urgent needs of the church may arise to necessitate an exception to this policy.

In such instances the following procedures will apply:

- The clergy of the church will assess the particular circumstances giving rise to a perceived need to make an exception to the policy. Such circumstances should be judged by the clergy to be truly extraordinary and that no other financial resources of the church are available or are expected to be available in time to fulfill the urgent needs. If the clergy concludes that an exception is appropriate, the clergy will bring a recommendation to the Church Board at the earliest practical time.
- Final authority for granting such an exception to policy will rest with the Church Board.

3. Bequests designating the Fund as beneficiary are automatically transferred to the Fund upon receipt. If the bequest was given for a designated purpose, then the value of the assets will be applied to establish a designated fund of the Fund, as provided for in a separate policy, and the expendable funds made available for use for that designated purpose only. If the bequest to the Fund is otherwise undesignated, the assets will be directed to that portion of the corpus of the Fund whose expendable funds are unrestricted.

4. The procedure for handling bequests begins with the treasurer of the church, who will see that any cash is immediately deposited and held in the bank pending a decision regarding the final disposition of the bequest. The treasurer will prepare copies of relevant documents and distribute them to the appropriate offices of the church, including the clergy, the Board Chair, the Finance Committee, and the chair of the Subcommittee. A decision regarding the liquidation of securities will not be made until it is determined whether those assets are to be directed to the Fund, in which case the certificates will be given to the investment manager of the Fund to be held or sold, which decision will be made on portfolio considerations. Otherwise the liquidation of securities will be handled according to the normal practices of the treasurer of the church. The method, timing, agent, etc., for the liquidation of other assets (such as real estate or personal property) will be decided by the Church Board with guidance and recommendations from the Finance Committee.
5. Appropriate acknowledgments of bequests will be given by the clergy and by the chair of the Subcommittee in a timely manner.

EXHIBIT 2-4

Church Strategic Needs Analysis

Activity

Quantify and prioritize the church's needs over a five-year period to achieve a predetermined level of growth and development.

Purpose

To establish a list of needs to be shared with significant leaders and potential future donors.

Suggested Procedures (Completed by the Clergy Prior to Month 2 Meeting)

Conduct a needs assessment that identifies, prioritizes, and quantifies the church's needs over a five-year period (this should be a byproduct of the church's strategic planning process). The basic steps for implementing the needs assessment are as follows:

Step 1: Analyze the current status of existing programs and facilities.

Step 2: Determine future trends that will cause increases or decreases in funding, support, service, and function.

Step 3: Based on steps 1 and 2, prepare a summary of needs.

Step 4: Prepare a list of recommended projects that will meet the identified needs.

Step 5: Quantify the projects (costs).

Step 6: Place the projects in one of the following categories:

- Youth
- Outreach
- Pastoral care
- Facilities
- Worship, music, and liturgy
- Christian education
- Senior services
- Christian life activities
- Endowment
- Other

Step 7: Finalize the list of projects by acquiring Church Board input.

EXHIBIT 2-5
Strategic Needs Listing

Need	Category	Short-Term	Timeframe Intermediate	Long-Term	Costs

EXHIBIT 2-6

Planned Giving Fundamentals

Requirements for Implementation

The plan of implementation will be built upon the following requirements for successful planned giving:

1. A worthy, highly regarded, and service-oriented church
2. Clergy commitment
3. A realistic budget
4. A committed, trained, and influential Taskforce
5. A prospect research and tracking system
6. A realistic plan of action (campaign)
7. Sound management that is volunteer-based and driven
8. Patience

Method of Implementation

The selective method of cultivation will be used. Experience has proven this method establishes the highest standards of giving and produces by far the best results in relation to cost. The appeal, therefore, will be made primarily to selected prospective donors evaluated on the basis of their influence, relationship with the church, and accessibility.

The full development of the master prospect list and its evaluation are essential factors in a gift-planning program. This list will be upgraded constantly as new prospects are identified. Success in the gift-planning program lies in the effectiveness with which *the right person can be enlisted to cultivate and solicit each prospect.*

Implementation Steps

1. Volunteer Training

A successful gift-planning program requires a trained taskforce. Before a gift-planning program can be implemented, the volunteer base must be in place. If the church has limited volunteer support, then a decision must be made as to how much time will be committed to gift planning—impacting timelines and “Tasks to Be Completed.” A limited commitment to gift planning will generally affect the numbers of gifts as well as the types of gifts that the church receives.

2. Church

Selected volunteers will be organized into the gift-planning taskforce to implement identification, evaluation, cultivation, participation, and solicitation processes.

3. Identification

It will be necessary to identify a list of prospects from which to select those who will ultimately be invited to participate (volunteer) in the program. This list should include all members of the church.

4. Evaluation

A comprehensive research model will be applied to the lists of prospects previously identified. Prospective donors will be segmented on the basis of their relationship with the church, financial ability, and accessibility. Primary consideration will be given to major outright gifts.

5. Cultivation

Cultivation involves a variety of awareness activities that will introduce individuals to the church's "Case for Support" and to its vision, mission, and areas of growth.

6. Participation

The success of any fundraising program is directly dependent on the enlistment of a cadre of leaders and workers adequate in number to generate a continuous flow of planned gifts prospects. Interest grows when people become involved as active participants in a project; it follows that they are more inclined to make their own contributions, and that those contributions will be larger.

7. Solicitation

The selective method of solicitation will be used. Experience has proven this method establishes the highest standards of giving and produces the best results in relation to cost. The appeal will be made to selected, prospective donors recommended by the volunteer base.

8. Measuring Progress

While there are usually current gifts of significance during the establishment of the program, realistic and measurable annual goals should be based on the following criteria:

- Number of volunteers identified, engaged, and solicited
- Number of volunteer gifts closed
- Number of prospects identified, cultivated, and solicited
- Number of prospect gifts closed

EXHIBIT 2-7

Taskforce Duties

The duties of the Planned Gifts Taskforce members will require fifteen to eighteen hours of involvement over the course of the campaign. These duties include:

1. Attending monthly Taskforce meetings (ten total)
2. Assisting in the identification, selection, and enlistment of additional Taskforce members (if deemed necessary)
3. Assisting in the identification of prospects capable of providing planned gifts and suggesting potential solicitor(s) for these prospects
4. Assisting in the solicitation of three to four planned gifts as requested by the Taskforce co-chairs
5. Assisting in the selection and enlistment of other campaign leaders as requested by the Taskforce co-chairs
6. Providing specific expertise to advance the process, including publications, case development, and communications
7. Attending awareness, cultivation, celebration, and other events

EXHIBIT 3-4

Planned Giving Fundamentals

Requirements for Implementation

The plan of implementation will be built upon the following requirements for successful planned giving:

1. A worthy, highly regarded, and service-oriented church
2. Clergy commitment
3. A realistic budget
4. A committed, trained, and influential Taskforce
5. A prospect research and tracking system
6. A realistic plan of action (campaign)
7. Sound management that is volunteer-based and driven
8. Patience

Method of Implementation

The selective method of cultivation will be used. Experience has proven this method establishes the highest standards of giving and produces by far the best results in relation to cost. The appeal, therefore, will be made primarily to selected prospective donors evaluated on the basis of their influence, relationship with the church, and accessibility.

The full development of the master prospect list and its evaluation are essential factors in a gift-planning program. This list will be upgraded constantly as new prospects are identified. Success in the gift-planning program lies in the effectiveness with which *the right person can be enlisted to cultivate and solicit each prospect.*

Implementation Steps

1. Volunteer Training

A successful gift-planning program requires a trained Taskforce. Before a gift-planning program can be implemented, the volunteer base must be in place. If the church has limited volunteer support, then a decision must be made as to how much time will be committed to gift planning—impacting timelines and “Tasks to Be Completed.” A limited commitment to gift planning will generally affect the numbers of gifts as well as the types of gifts that the church receives.

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Selected volunteers will be organized into the gift-planning Taskforce to implement identification, evaluation, cultivation, participation, and solicitation processes.

3. Identification

It will be necessary to identify a list of prospects from which to select those who will ultimately be invited to participate (volunteer) in the program. This list should include all members of the church.

4. Evaluation

A comprehensive research model will be applied to the lists of prospects previously identified. Prospective donors will be segmented on the basis of their relationship with the church, financial ability, and accessibility. Primary consideration will be given to major outright gifts.

5. Cultivation

Cultivation involves a variety of awareness activities that will introduce individuals to the church's "Case for Support" and to its vision, mission, and areas of growth.

6. Participation

The success of any fundraising program is directly dependent on the enlistment of a cadre of leaders and workers adequate in number to generate a continuous flow of planned gifts prospects. Interest grows when people become involved as active participants in a project; it follows that they are more inclined to make their own contributions and that those contributions will be larger.

7. Solicitation

The selective method of solicitation will be used. Experience has proven this method establishes the highest standards of giving and produces the best results in relation to cost. The appeal will be made to selected, prospective donors recommended by the volunteer base.

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- Number of volunteer gifts closed
- Number of prospects identified, cultivated, and solicited
- Number of prospect gifts closed

EXHIBIT 3-5

Taskforce Duties

The duties of the Planned Gifts Taskforce members will require fifteen to eighteen hours of involvement over the course of the campaign. These duties include:

1. Attending monthly Taskforce meetings (ten total)
2. Assisting in the identification, selection, and enlistment of additional Taskforce members (if deemed necessary)
3. Assisting in the identification of prospects capable of providing planned gifts and suggesting potential solicitor(s) for these prospects
4. Assisting in the solicitation of three to four planned gifts as requested by the Taskforce co-chairs
5. Assisting in the selection and enlistment of other campaign leaders as requested by the Taskforce co-chairs
6. Providing specific expertise to advance the process including publications, case development, and communications
7. Attending awareness, cultivation, celebration, and other events

EXHIBIT 3-6
**Taskforce Purpose, Membership,
and Meeting Schedule**

Purpose

The role of the Taskforce is to provide leadership, management, and accountability for the planned gifts program.

Composition

The following list of clergy, staff, and parishioners have confirmed their intent to serve on the Taskforce:

Planned Gifts Co-Chair

Name: _____

E-mail: _____ Cell: _____

Planned Gifts Co-Chair

Name: _____

E-mail: _____ Cell: _____

Clergy

Name: _____

E-mail: _____ Cell: _____

Church Board Representative

Name: _____

E-mail: _____ Cell: _____

Member at Large

Name: _____

E-mail: _____ Cell: _____

Member at Large

Name: _____

E-mail: _____ Cell: _____

Member at Large

Name: _____

E-mail: _____ Cell: _____

Member at Large

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Member at Large

Name: _____

E-mail: _____ Cell: _____

Member at Large

Name: _____

E-mail: _____ Cell: _____

Member at Large

Name: _____

E-mail: _____ Cell: _____

Staff Member

Name: _____

E-mail: _____ Cell: _____

Meeting Schedule

All meetings are at _____ (time)

and will be held at _____ (location)

Month 4: _____

Month 5: _____

Month 6: _____

Month 7: _____

Month 8: _____

Month 9: _____

Month 10: _____

Month 11: _____

Month 12: _____

EXHIBIT 3-7
Church Strategic Needs Analysis

Need	Category	Short-Term	Timeframe Intermediate	Long-Term	Costs

EXHIBIT 3-10

Letter of Intent

To the glory of God and our church, I/we have provided for a planned gift to the [CHURCH].

Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

- I give permission to list my/our names on the [CHURCH] plaque or other appropriate display.

Print your name as you wish it to appear: _____

- I would rather have this gift remain anonymous.

Signature: _____ Date: _____

Signature: _____ Date: _____

Please return this form to:

Church Administrator
[CHURCH]
[CHURCH ADDRESS]

OPTIONAL INFORMATION

I have provided for this gift:

- In my will
- In my trust
- In a life insurance policy
- In a retirement account
- Other: (provide additional information below if you wish)

THANK YOU AND GOD'S PEACE

EXHIBIT 3-12
Communication 1—
Resolution—Draft

The Church Board of [CHURCH]:

WHEREAS Christian stewardship involves the faithful management of all the gifts God has given to humankind—time, talents, the created world, and money (including accumulated, inherited, and appreciated assets); and

WHEREAS Christians can give to the work of the church through a variety of gift vehicles in addition to cash, including securities, bequests in wills, charitable remainder trusts and other life income gifts, other trusts, life insurance policies, real estate, and other property; and

WHEREAS it is the desire of this church to encourage, receive, and administer these gifts in a manner faithful to the loyalty and devotion to God expressed by the donors, and in accord with the canons of the church and the policies of this church:

THEREFORE BE IT RESOLVED that:

- This church through action of its Church Board supports the advancement of THE ENDOWMENT FUND (hereafter called “FUND”) of (CHURCH) [hereafter referred to as “NAME OF CHURCH”];
- The purpose of this FUND is to enable (NAME OF CHURCH) to more completely fulfill its mission by developing its ministries beyond what is possible through its annual operating funds, and therefore distributions from the FUND shall be limited to (a) capital needs of (NAME OF CHURCH), (b) outreach ministries and grants, (c) seed money for new ministries and special one-time projects, and (d) such other purposes as are specifically designated by donors to (NAME OF CHURCH) whose gifts are included in the FUND;
- Distributions from the FUND shall not be made to the operating budget of (NAME OF CHURCH) unless otherwise approved by the Church Board;
- The ENDOWMENT FUND COMMITTEE (hereafter called “COMMITTEE”) shall be the custodian of the FUND;
- The following BY-LAWS set forth the administration and management of the FUND and through the creation of a Planned Gifts Taskforce; this (NAME OF CHURCH) hereby adopts the following policies in support of the planned gifts

program: Gift Acceptance, Designated Funds, Investment Guidelines, Spending Rules, and Disposition of Bequests;

- (NAME OF CHURCH) hereby approves and adopts the goals and strategies for a new planned gifts program; and
- On this day the creation of a Planned Gifts Taskforce of fellow parishioners be presented and formally charged with the responsibility of promoting and encouraging the acquisition of planned gifts in the pursuit of God's work and will through the mission and ministries of (NAME OF CHURCH).

EXHIBIT 3-13

Communication 2— Announcement of Planned Gifts Program to All Parishioners (Clergy Letter)—Draft

[Name of CHURCH] Initiates Planned Gifts Program

“Accept these prayers and praises, Father, through Jesus Christ our great High Priest, to whom, with you and the Holy Spirit, your Church gives you honor, glory, and worship, from generation to generation.” (BCP, 372)

[CHURCH] has maintained a long history of spreading the good works and will of our Lord and Savior. This is due to the common belief of its members to cherish the many characteristics of [CHURCH] in the work that we do, the values that we express, and the commitments that we make. In keeping with this, our church continues to explore new approaches to advance God’s glory.

At the last meeting of the Church Board, a program to support planned giving was formally announced and endorsed. This program will ensure the continuance of the church’s ministry by encouraging planned or deferred gifts to support the established endowment. Resources that are acquired will be held in perpetuity, and income generated will be used to support activities and initiatives beyond the capacity of the annual budget.

According to the co-chair, (Name), *“Planned giving is a form of stewardship that offers new approaches for managing resources during your lifetime and for leaving a legacy that will contribute generously to [CHURCH]. Through this initiative our goal is to strengthen the ministry of the church or specific programs in which a person has a special commitment.”*

Gifts by way of bequests in a will, life insurance, trusts, and other provisions can be provided, which will be used in an unrestricted manner or to support a number of designations including Christian formation, evangelism, facilities, outreach, church life activities, or worship.

As a means of recognizing the generosity and commitment of parishioners, the “Planned Gifts Society” has been established. Individuals who have already made a planned gifts provision or express an interest in doing so by (Date) will become founding members of this “Society.” A plaque listing the founding members of the “Planned Gifts Society” will be prominently displayed. There will also be an annual banquet for all members.

The Planned Gifts Taskforce members are in the process of finalizing the program's brochure and are planning on hosting small group and individual awareness sessions. Included in the brochure is a brief history of the church written by (Name), who is a co-chair of the Taskforce. (Name) states that *"[CHURCH] has been our spiritual home for over twenty-five years. Our children grew up in the church learning the liturgy. Several years ago, I decided to help ensure the continuing traditions by taking advantage of a planned giving arrangement."*

Other members of the Taskforce include:

(Include listing of names here)

On behalf of the Taskforce, we hope that you will consider participating in this very worthwhile program. The results will have a profound impact on our church's ability to serve God's will for generations to come.

God's Peace,
[SIGNATURE]
[NAME]
Clergy

EXHIBIT 3-14
Communication 3—
Announcement of Planned Gifts Program
to All Parishioners (Bulletin)—Draft

We at [CHURCH] have been richly blessed in so many ways, not the least of which is the unique blessing of experiencing God’s love as part of this wonderful church family. In response to this steadfast love, we give back to God by our worship, by proclaiming the gospel, and by ministering to others in Christ’s name. This is the heritage we have received from those who came before us and the legacy we wish to leave to those who will come after us.

The Planned Gifts Taskforce, with the endorsement of the Church Board, has been meeting for the past four months to develop a program to ensure the continuance of our ministry by encouraging planned or future giving to our endowment fund. “The Society of [CHURCH]” has been established as a means of recognizing those who make provisions now for a future contribution to this fund.

[NAME] and [NAME], co-chairs of the Taskforce, are pleased to announce that additional information about “The Society of [CHURCH]” will soon be available in the form of a brochure detailing planned giving opportunities.

We hope you too will plan for [CHURCH]’s future by becoming a member of “The Society of [CHURCH].”

EXHIBIT 4-5

Letter of Intent

To the glory of God and our church, I/we have provided for a planned gift to the [CHURCH].

Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

- I give permission to list my/our names on the [CHURCH] plaque or other appropriate display.

Print your name as you wish it to appear: _____

- I would rather have this gift remain anonymous.

Signature: _____ Date: _____

Signature: _____ Date: _____

Please return this form to:

Church Administrator
[CHURCH]
[CHURCH ADDRESS]

OPTIONAL INFORMATION

I have provided for this gift:

- In my will
- In my trust
- In a life insurance policy
- In a retirement account
- Other: (provide additional information below if you wish)

THANK YOU AND GOD'S PEACE

EXHIBIT 4-7

Communication 1—Resolution

The Church Board of [CHURCH]:

WHEREAS Christian stewardship involves the faithful management of all the gifts God has given to humankind—time, talents, the created world, and money (including accumulated, inherited, and appreciated assets); and

WHEREAS Christians can give to the work of the Church through a variety of gift vehicles in addition to cash, including securities, bequests in wills, charitable remainder trusts and other life income gifts, other trusts, life insurance policies, real estate and other property; and

WHEREAS it is the desire of this church to encourage, receive, and administer these gifts in a manner faithful to the loyalty and devotion to God expressed by the donors, and in accord with the canons of the church and the policies of this church:

THEREFORE BE IT RESOLVED that:

- This church through action of its Church Board supports the advancement of THE ENDOWMENT FUND (hereafter called “FUND”) of (NAME OF CHURCH);
- The purpose of this FUND is to enable (NAME OF CHURCH) to more completely fulfill its mission by developing its ministries beyond what is possible through its annual operating funds, and therefore distributions from the FUND shall be limited to (a) capital needs of (NAME OF CHURCH), (b) outreach ministries and grants, (c) seed money for new ministries and special one-time projects, and (d) such other purposes as are specifically designated by donors to (NAME OF CHURCH) whose gifts are included in the FUND;
- Distributions from the FUND shall not be made to the operating budget of (NAME OF CHURCH) unless otherwise approved by the Church Board;
- The ENDOWMENT FUND COMMITTEE (hereafter called “COMMITTEE”) shall be the custodian of the FUND;
- This (NAME OF CHURCH) hereby adopts the following policies in support of the planned gifts program: Gift Acceptance, Designated Funds, Investment Guidelines, Spending Rules, and Disposition of Bequests;
- The following BY-LAWS set forth the administration and management of the FUND and through the creation of a Planned Gifts Taskforce;

- (NAME OF CHURCH) hereby approves and adopts the goals and strategies for a new planned gifts program; and
- On this day the creation of a Planned Gifts Taskforce of fellow parishioners be presented and formally charged with the responsibility of promoting and encouraging the acquisition of planned gifts in the pursuit of God's work and will through the mission and ministries of (NAME OF CHURCH).

EXHIBIT 4-8
Communication 2—
Announcement of Planned Gifts Program
to All Parishioners (Clergy Letter)

The [CHURCH] Initiates Planned Gifts Program

“Accept these prayers and praises, Father, through Jesus Christ our great High Priest, to whom, with you and the Holy Spirit, your Church gives you honor, glory, and worship, from generation to generation.” (BCP, 372)

[CHURCH] has maintained a long history of spreading the good works and will of our Lord and Savior. This is due to the common belief of its members to cherish the many characteristics of [CHURCH] in the work that we do, the values that we express, and the commitments that we make. In keeping with this, our church continues to explore new approaches to advance God’s glory.

At the last meeting of the Church Board, a program to support planned giving was formally announced and endorsed. This program will ensure the continuance of the church’s ministry by encouraging planned or deferred gifts to support the established endowment. Resources that are acquired will be held in perpetuity, and income generated will be used to support activities and initiatives beyond the capacity of the annual budget.

According to our co-chair, (Name), *“planned giving is a form of stewardship that offers new approaches for managing resources during your lifetime and for leaving a legacy that will contribute generously to [CHURCH]. Through this initiative, our goal is to strengthen the ministry of the church or specific programs in which a person has a special commitment.”*

Gifts by way of bequests in a will, life insurance, trusts, and other provisions can be provided, which will be used in an unrestricted manner or to support a number of designations including Christian formation, evangelism, facilities, outreach, church life activities, or worship.

As a means of recognizing the generosity and commitment of parishioners, the “Planned Gifts Society” has been established. Individuals who have already made a planned gifts provision or express an interest in doing so by (Date) will become founding members of this “Society.” A plaque listing the founding members of the “Planned Gifts Society” will be prominently displayed. There will also be an annual banquet for all members.

The Planned Gifts Taskforce members are in the process of finalizing the program's brochure and are planning on hosting small group and individual awareness sessions. Included in the brochure is a brief history of the church written by (Name), who is a co-chair of the Taskforce. (Name) states that *"[CHURCH] has been our spiritual home for more than twenty-five years. Our children grew up in the church learning its liturgy. Several years ago, I decided to help ensure the continuing traditions by taking advantage of a planned giving arrangement."*

Other members of the Taskforce include:

(Include listing of names here)

On behalf of the Taskforce, we hope that you will consider participating in this very worthwhile program. The results will have a profound impact on our church's ability to serve God's will for generations to come.

God's Peace,
[SIGNATURE]
[NAME]
Clergy

EXHIBIT 4-9
Communication 3—
Announcement of Planned Gifts Program
to All Parishioners (Bulletin)

We at [CHURCH] have been richly blessed in so many ways, not the least of which is the unique blessing of experiencing God’s love as part of this wonderful church family. In response to this steadfast love, we give back to God by our worship, by proclaiming the gospel, and by ministering to others in Christ’s name. This is the heritage we have received from those who came before us and the legacy we wish to leave to those who will come after us.

The Planned Gifts Taskforce, with the endorsement of the Church Board, has been meeting for the past four months to develop a program to ensure the continuance of our ministry by encouraging planned or future giving to our endowment fund. “The Society of [CHURCH]” has been established as a means of recognizing those who make provisions now for a future contribution to this fund.

[NAME] and [NAME], co-chairs of the Taskforce, are pleased to announce that additional information about “The Society of [CHURCH]” will soon be available in the form of a brochure detailing planned giving opportunities.

We hope you too will plan for [CHURCH]’s future by becoming a member of “The Society of [CHURCH].”

EXHIBIT 5-4 Case Narrative

Instructions

Write notes in appropriate workspaces corresponding to the directions found in the left column. Then translate your notes into prose, photographs, and charts, and have a graphic designer generate an attractive format for that copy.

Directions	Response
In 100 words or less, give a brief history of the church and outline its mission/purpose (to serve constituencies). Introduce the theme/logo in the first sentence.	
In 150 words or less, outline how the organization has been and is fulfilling its mission (serving its constituencies). Highlight past and present accomplishments—especially those that have a direct impact on parishioners and will help support “the case.” Include references or tie-ins to the theme/logo.	
List at least two ways to depict motivational case studies or quotes that illustrate the benefits of the church. (These may be used at the beginning or throughout the brochure.) List ideas for tying these to the theme.	
List at least two ways to present the church’s financial structure, both current and projected.	

(continued)

(continued from page 57)

Directions	Response
In 50 words or less, outline the pressing need(s) being addressed in the case.	
In 100 words or less, detail the church's future plans for meeting the need (projects). What are the specific benefits of each project?	
Describe your "Call to Action." What do you want the donor to do?	
List at least four ideas for photographs you might use in your case statement.	
List at least three additional ideas for graphs or charts you might include in your case statement.	

EXHIBIT 5-5 Letter of Intent

To the glory of God and our church, I/we have provided for a planned gift to the [CHURCH].

Name: _____

Street Address: _____

City: _____ State: _____ Zip: _____

- I give permission to list my/our names on the [CHURCH] plaque or other appropriate display.

Print your name as you wish it to appear: _____

- I would rather have this gift remain anonymous.

Signature: _____ Date: _____

Signature: _____ Date: _____

Please return this form to:

Church Administrator
[CHURCH]
[CHURCH ADDRESS]

OPTIONAL INFORMATION

I have provided for this gift:

- In my will
- In my trust
- In a life insurance policy
- In a retirement account
- Other: (provide additional information below if you wish)

THANK YOU AND GOD'S PEACE

EXHIBIT 5-7

Communication 4—Introduction to Planned Gifts Society (Church Mailing)

Dear Parishioners:

The [CHURCH] has maintained a long history of spreading the good work and will of our Lord and Savior. Through his grace and glory, we have all benefited in our daily lives and have realized personal happiness, health, and a sense of greater good and obligation. These are His gifts to us. Our gifts to Him include the cherished need to embody as many characters and behaviors of the [CHURCH] in the work that we do, the values that we express, and the commitments that we make. It is a true testament of our devotion to Him and His Son.

In keeping with this obligation, our church continues to explore new avenues to advance God's glory. This responsibility has been the cornerstone of our church and a constant and unyielding part of our mission. Clearly, two of the underlying tenets of our faith are generosity and sacrifice.

It is with understanding and genuine belief that served as the rationale for establishing a new approach to support our programs and services. The Planned Gifts Taskforce, through endorsement of the Church Board, has been meeting for the past [NUMBER] months developing a program that will enhance the church's endowment funds. Resources that are acquired will be held in perpetuity, and income generated will be used to support activities beyond the capacity of our annual budget. Gifts of cash, pledges, in-kind contributions, as well as bequests in wills, life insurance policies, and trusts, are but a few of the ways in which you can participate in this program.

"The Society of [CHURCH]" has been established as a means of recognizing acts of generosity and participation. If you already have a gift to [CHURCH] as a part of your estate planning or would like to make a provision before [DATE], you will become a founding member of this "Society." A plaque will be constructed and prominently displayed to recognize your generosity. In addition, an annual banquet will be held, starting this [SEASON] for all members of the "Society."

Your deep commitment and strong support of the [CHURCH] have enabled us to foster an environment where the mission and ministry of our church home continue to be lived each and every day. Additional information pertaining to the planned gifts program will be forthcoming. We hope that you will thoughtfully and genuinely consider participation in this very worthwhile endeavor.

God's Peace,

[NAME]

Chair, Church Board

EXHIBIT 5-8

Communication 5—Announcement of Planned Gifts Taskforce (Newsletter)

“From Generation to Generation”

Members of a Planned Gifts Taskforce must be very patient people; they must be able to keep working even when they do not see the results of their efforts. They have to focus on benefits that will be realized years into the future. They have to be forward thinking—visionary even.

So when the Planned Gifts Taskforce at (name of church) saw the first fruits of their labors, there was reason to celebrate! [NAME], chair of the Taskforce, along with [NAME] and [NAME], honorary co-chairs, invited the Church Board to a special showing of the new logo of “The Society of [Church]” and the brochure that details opportunities for joining the “Society” by providing for (name of church) as part of an estate plan.

The (name of clergy) commended the work of the Taskforce, saying, “I’ve been anxious to see us become intentional in encouraging parishioners to remember the church in their wills, in bequests, in life insurance policies, or through other deferred giving. This not only will enable us to maintain and improve our physical facilities, but also will provide for a variety of ministries beyond those included in an operating budget.” (Name of chair) noted that making a provision now for a future contribution enables the church to express their gratitude to such generous and committed donors during the donor’s lifetime. A plaque recognizing members of the “Society” of the (name of “Society”) will be created, and members will also be honored at an annual banquet.

EXHIBIT 5-9

**Communication 6—Invitation to Join
“Founders’ Society” (Church Mailing)**

[DATE]

[NAME]
[ADDRESS]
[ADDRESS]

Dear [SALUTATION],

The [CHURCH] has been our spiritual home for the last twenty-five years. Our children grew up in the church, singing in the various choirs and learning its liturgy. It is a beautiful place, and we feel fortunate to call it our “church home.” Several years ago, we decided to help ensure the continuing traditions by taking advantage of advanced giving. This fit in nicely with the then newly formed Endowment Committee’s charge of management of these funds.

Recently, [CHURCH] established a Taskforce to make all members aware that a planned gifts program is underway and that there are several means by which these gifts may be made, such as bequests of wills, life income, real estate, or insurance. Money received in this way will be restricted to the growth of the church’s existing endowment funds and will not be used for the day-to-day running of the church.

The Church Board has approved the creation of “The Society of [CHURCH]” to recognize those who include the church in their estate planning. For those who have already made a provision for the church—good news—you are already members! A founders group will include all those who participate by [DATE] and will recognize those individuals and will be located in the church.

We invite you to learn more about this program and, hopefully, to consider membership in “The Society of [CHURCH].” Please call [NAME] in the church office at [NUMBER] with any questions or for additional information.

Faithfully yours,
[NAME]
[Title]

EXHIBIT 6-4

“Case for Support” Evaluation

Rating Scale: 5=Excellent 4=Good 3=Fair 2=Poor 1=Unacceptable

Rating	Criteria
	<ul style="list-style-type: none"> • Adheres to recommended guidelines for persuasive documents (inductive approach) Y N Draw attention Y N Spark interest Y N Inspire confidence Y N Instill conviction Y N Create desire Y N Stimulate action Y N Spiritual orientation
	<ul style="list-style-type: none"> • Includes recommended content Y N Today—a community resource/asset; finances Y N Tomorrow—new horizons; resources needed Y N The plan (campaign)
	<ul style="list-style-type: none"> • Makes effective use of logo and theme Y N Logo/theme logically linked to organization and campaign projects Y N Theme integrated throughout document Y N Logo easily reproduced
	<ul style="list-style-type: none"> • Follows tips for effective marketing pieces Y N Audience focused Y N Benefits oriented Y N Concise Y N Visual effective use of graphics and white space Y N Creative Y N Theme centered Y N Conversational Y N Action clear Y N No technical errors
	<ul style="list-style-type: none"> • Obtains desired results. Prospect will: Y N Understand church’s mission and goals Y N Be convinced the church: <ul style="list-style-type: none"> ◦ Has clear sense of where it has been, where it is, and where it intends to be ◦ Is managed well ◦ Provides important benefits that are not available elsewhere ◦ Has justified, critical financial needs Y N Be compelled to assist at the fullest extent of his/her ability
	Total

EXHIBIT 6-6

Communication 7—Invitation to Church Board to Participate in Planned Gifts Program (Letter from Co-Chairs)

DATE:

Dear [VESTRY MEMBER],

As you are aware, the Planned Gifts Taskforce has been very active during the past seven months, formalizing a program to support the mission of [CHURCH] and its parishioners for generations to come. The work of this group, to date, has resulted in the development of a brochure and support materials, the establishment of the [CHURCH], and a program that will lead to the acquisition of planned gifts by [DATE]. While our goal is ambitious, we feel that it is very worthwhile, providing another opportunity to members of our congregation a means to support God's will and work.

We are presently at a very critical point in our process. As a means of demonstrating to our fellow parishioners that our effort is genuine and has a strong commitment from the leaders of our church, we ask that each Church Board member consider participation in the planned gifts program. To date, we have two individuals that have established support for the endowment fund. We realize that this request is significant. However, as a means of advancing our effort, the idea of communicating to the church that 100 percent of the Church Board are members of "The Society of [CHURCH]" will create a sense of legitimacy. Incidentally, we will also be obtaining 100 percent of the Taskforce members. [NUMBER] members and their families are presently participating, and it is anticipated that the remaining portion of the Taskforce will have their commitments in place by the end of the month.

Thank you very much for your consideration in this very important matter. Please find enclosed some additional information pertaining to the program. We have tentatively set a celebration date for the inaugural banquet for "The Society of [CHURCH]" members for [DATE]. More information on that event will be forthcoming.

Sincerely,

[NAME] and [NAME]

Campaign Co-Chairs

Enclosure: "Letter of Intent"

EXHIBIT 6-7

**Communication 8—Invitation to
Former Church Board to Participate in Planned
Gifts Program (Letter from Co-Chairs)**

DATE:

Dear [FORMER VESTRY MEMBER],

As you may be aware, [CHURCH] has established the Planned Gifts Taskforce, which has been very active during the past seven months, formalizing a program to support the mission of [CHURCH] and its parishioners for generations to come. The work of this group, to date, has resulted in the development of a brochure and support materials, the establishment of the [CHURCH], and a program that will lead to the acquisition of planned gifts by [DATE]. While our goal is ambitious, we feel that it is very worthwhile to provide another opportunity to members of our congregation to support God's will and work.

We are presently at a very critical point in our process. As a means of demonstrating to our fellow parishioners that our effort is genuine and has a strong commitment from the leaders of our church, we ask that each former Church Board member consider participation in the planned gifts program. To date, we have two individuals that have established support for the endowment fund. We realize that this request is significant. However, as a means of advancing our effort, the idea of communicating to the church that 100 percent of the current and former Church Board are members of "The Society of [CHURCH]" will create a sense of legitimacy. Incidentally, we will also be obtaining 100 percent of the Taskforce members. [NUMBER] members and their families are presently participating, and it is anticipated that the remaining portion of the Taskforce will have their commitments in place by the end of the month.

Thank you very much for your consideration in this very important matter. Please find enclosed some additional information pertaining to the program. We have tentatively set a celebration date for the inaugural banquet for "The Society of [CHURCH]" members for [DATE]. More information on that event will be forthcoming.

Sincerely,

[NAME] and [NAME]

Campaign Co-Chairs

Enclosure: "Letter of Intent"

EXHIBIT 6-8

Communication 9—Invitation to Taskforce to Participate in Planned Gifts Program (Letter from Co-Chairs)

DATE:

Dear [TASK FORCE MEMBER],

Thank you for your service on the [CHURCH] Planned Gifts Taskforce. We are delighted to be working with you as we formalize a program to support the mission of [CHURCH] and its parishioners for generations to come. The work of our group, to date, has resulted in the development of a brochure and support materials, the establishment of the [CHURCH], and a program that will lead to the acquisition of planned gifts by [DATE]. While our goal is ambitious, we feel that it is very worthwhile to provide another opportunity to members of our congregation to support God's will and work.

We are presently at a very critical point in our process. As a means of demonstrating to our fellow parishioners that our effort is genuine and has a strong commitment from the leaders of our church, we ask that each Taskforce member consider participation in the planned gifts program. To date, we have two individuals that have established support for the endowment fund. We realize that this request is significant. However, as a means of advancing our effort, the idea of communicating to the church that 100 percent of the Taskforce are members of "The Society of [CHURCH]" will create a sense of legitimacy. Incidentally, we are also working to obtain 100 percent of the current and former Church Board.

Thank you very much for your commitment to this process. Please find enclosed your "Letter of Intent." As you know, we have tentatively set a celebration date for the inaugural banquet for "The Society of [CHURCH]" members for [DATE]. More information on that event will be forthcoming.

Sincerely,

[NAME] and [NAME]

Campaign Co-Chairs

Enclosure: "Letter of Intent"

EXHIBIT 6-9

Communication 10— Planned Giving Introduction (Bulletin)

Did you know that you can give to [NAME OF CHURCH] in a variety of ways—not just through tithing and Sunday morning plate offerings, but in creative ways that allow you to use your assets in addition to income?

A planned gift to the endowment fund will help ensure that the ministries that have meant the most to you in your lifetime will continue for years into the future. You do not have to be wealthy to give. With planned giving, you decide what to give and how to give it.

Many planned gifts offer certain advantages to both the donor and the church. You may designate your gift to benefit a certain ministry area or make an undesignated gift that can be used by [NAME OF CHURCH] for a variety of future needs. Any gift to the endowment fund will help our church continue to offer the ministries that take the love of God to our community and membership.

What a wonderful way to use a portion of your assets to continue to support God's kingdom even after you can no longer do so yourself.

EXHIBIT 7-5
Communication 11—
Information on
“Ways to Give—Insurance” (Bulletin)

Important Information about Planned Giving
(First part of a three-part series)

There are many different ways that a planned gift can be made to [CHURCH]. One of the most popular and beneficial vehicles is through a gift of insurance. A gift may also provide a current tax deduction. There are three ways to donate a gift of life insurance to the church:

- The donor of a fully paid policy naming the church as the irrevocable owner and beneficiary may receive a current tax deduction for the lesser of the cash value of the policy or the cost basis;
- The donor may contribute a policy on which the premiums are still being paid, naming the church as the irrevocable owner and beneficiary of the policy. After naming the church as owner, additional premiums paid by the donor are tax deductible; and
- The church may be named as a revocable beneficiary, but tax benefits are not applicable.

This series continues with information about bequests.

EXHIBIT 7-6
Communication 12—
Information on
“Ways to Give—Bequests” (Bulletin)

Important Information about Planned Giving
(Second part of a three-part series)

Making a bequest to the [CHURCH] is the second way of participating in the planned gifts program and being a part of “The Society of [CHURCH].” It is also, perhaps, the simplest of all ways. Bequests are gifts naming the church as a beneficiary in a will. Outright gifts, dollar amounts, or portions of an estate can be specified. In order to accommodate the church in an existing will, a codicil (amendment) can be established specifying the lump sum, percentage, or material asset. As always, it is suggested that you consult your attorney for proper legal advice.

This series concludes with information about charitable trusts.

EXHIBIT 7-7
Communication 13—
Information on
“Ways to Give—Trusts” (Bulletin)

Charitable Trusts: Information for Planned Giving

(Third part of a three-part series)

A life income estate trust is usually established using appreciated real estate or securities to endow the trust. Both of the following trusts may be arranged during life or through instructions in a will.

- A charitable remainder unitrust distributes a percentage rate of the annual income produced from the trust to the donor and/or the beneficiaries for life or a predetermined period of time. The assets of the trust revert to the church after the income beneficiaries have died or the time period has expired. If the trust is created using appreciated real estate or securities, the donor will eliminate the need to pay capital gains taxes, enjoy an income tax deduction, and may reduce estate taxes.
- A charitable lead trust provides income to the church during the lifetime of the donor or for a stated period of time. The assets of the trust revert to the donor's beneficiary after the death of the donor. A lead trust is usually funded with an income-producing property. This type of planned gift is used primarily to transfer wealth or property to successive generations while saving gift and estate tax costs.

Other options involving trusts are available. It is always recommended that you consult your attorney or tax advisor to determine which vehicle is most beneficial to you and your family.

EXHIBIT 8-5
Communication 14—
Planned Giving Update (Bulletin)

As you know, the [CHURCH] is currently conducting a planned giving campaign. The goal of this campaign is to ensure the financial stability of [CHURCH] long into the future so that we can continue giving back to God by our worship, by proclaiming the gospel, and by ministering to others in Christ's name for many generations to come.

The Planned Gifts Taskforce has been working over the past eight months to develop a program that ensures our future through our endowment fund. "The Society of [CHURCH]" has been established to recognize those who make provision now for a future contribution to this fund.

To date, we have [NUMBER] members of "The Society of [CHURCH]." This includes 100 percent of our Taskforce, 100 percent of our current Church Board, and [NUMBER] former Church Board members. If you have not yet made a commitment to becoming a member of "The Society of [CHURCH]," please prayerfully consider this important opportunity.

[CHURCH] has been richly blessed and now we have an opportunity to bestow those same blessings on future generations. We hope you will become a member.

EXHIBIT 8-6

Communication 15— Planned Giving Testimonial (Bulletin)

A planned giving testimonial should be written by a member of the church who has already become a member of “The Society of [CHURCH].” Ideally this person won’t be a member of the Taskforce or the Church Board. Below are some guiding questions that your writer may use to help them frame their thoughts. This communication should be distributed in the bulletin or via church-wide e-mail.

- Why did you decide to become a member of The Society of [CHURCH]?
- What about [CHURCH] means the most to you?
- What have been significant moments that you have celebrated at [CHURCH]?
- In what ways have you been involved in the life of [CHURCH]?
- In what ways have you been touched by the ministries of [CHURCH]?

EXHIBIT 9-5
Communication 16—
Planned Giving Update (Bulletin)

As you know, for the last several months [CHURCH] has been conducting a planned giving campaign. Our current Church Board, our former Church Board, the members of our Planned Gifts Taskforce, and a few additional parishioners have already been solicited. We are delighted to report that [NUMBER] parishioners have decided to help secure the future of [CHURCH] by becoming members of “The Society of [CHURCH].” As our Taskforce continues its work, you may be approached about becoming a member of “The Society of [CHURCH].” We hope you will prayerfully consider this opportunity to help ensure [CHURCH] is able to continue our many ministries for years to come. If you do not hear from a Taskforce member, but would like more information, please contact [CHAIRS] at [PHONE NUMBER AND E-MAIL].

EXHIBIT 9-6
**Communication 17—
Planned Giving Update
(Service Announcement)**

We are delighted to report that [NUMBER] parishioners have decided to help secure the future of [CHURCH] by becoming members of “The Society of [CHURCH].” We hope you too will prayerfully consider this opportunity to help ensure [CHURCH] is able to continue our many ministries for years to come. Please contact a member of our Planned Gifts Taskforce to learn how you can join “The Society of [CHURCH].”

EXHIBIT 9-7
**Communication 18—
Planned Giving Update
to All Parishioners (Letter)**

As you know, over the last several months [CHURCH] has been conducting a planned giving campaign to help ensure the future of our church during our lifetimes and for years to come. This will allow our church to continue in its long history of spreading the good works and will of our Lord and Savior.

As of today, all members of our current Church Board, all former Church Board members, and all Taskforce members have been solicited and asked to make their commitment to “The Society of [CHURCH].” In addition, our Taskforce has begun approaching individual members of the congregation. To date, we have received [NUMBER] commitments. We are delighted by these results.

Over the next several weeks, Taskforce members will begin calling on other members of our church and asking them to join the Planned Gifts Society. I would like to ask you to prayerfully consider making a commitment to this important initiative. Imagine the tremendous impact this could have on our church and our community.

If you do not receive a call from a member of our Taskforce, but are interested in learning more about “The Society of [CHURCH],” please contact me at [PHONE] or [E-MAIL] and I will see that someone follows up with you.

As a reminder, a plaque listing the founding members of the “Planned Gifts Society” will be prominently displayed in our church, and there will also be an annual banquet for all members. What a phenomenal way to help show your commitment to God’s call.

Peace,
[SIGNATURE]
[NAME]
Taskforce Chair

EXHIBIT 10-5

**Communication 19—
What Our Church Means to Me (Bulletin)**

I was recently asked by [NAME], honorary co-chair of the Planned Gifts Taskforce, to write a letter about why I made a commitment to “The Society of [CHURCH].” After agreeing, I was faced with the question of what to write. My first thought was to talk about how much our church has meant to my family and me. I thought I could tell you how I have been coming to this church since I was five years old. How I attended the day school, was baptized, confirmed, sang in the choir, was an acolyte, played on the church basketball team (anybody remember those days?), and so on and so on. These are just a few reasons for my PASSION for [NAME OF CHURCH]. But that is not what I really want to talk about.

[Include a personal experience here, such as the following] It occurred to me what really makes the church so special is what I experienced this week. On Monday, I attended a dedication of the third new house for Shepherd’s House. For those who don’t know, Shepherd’s House is a long-term transitional treatment program for men suffering from drug and alcohol addiction. Shepherd’s House was conceived at our church in 1986 in an effort to minister to this need not being met in our community. What I heard at this dedication was that Shepherd’s House has treated more than 1,000 men in the last fifteen years and continues to provide a quality recovery program that meets a critical need in our community. The Shepherd’s House motto is, “There is hope in recovery.” None of this would have been possible without our church’s vision and outreach. This makes me very proud to be a member.

During the dedication, the new house was named in recognition of an individual who has given so much to Shepherd’s House over the years. As part of the ceremony, a story was read that I want to share with you. This is a story of love, and love is what [NAME OF CHURCH] is all about.

[Include anecdotal story here, such as the following] It was a busy morning, approximately 8:30 a.m., when an elderly gentleman in his eighties arrived to have stitches removed from his thumb. He stated that he was in a hurry, as he had an appointment at 9:00 a.m. I took his vital signs and had him take a seat, knowing it would be over an hour before someone would be able to see him. I saw him looking at his watch and decided that since I was not busy with another patient, I would evaluate his wound. On exam I noticed it was well healed, so I talked to one of the doctors and got the supplies needed to remove his sutures and redress his wound.

While taking care of his wound, we began to engage in conversation. I asked the gentleman why he was in such a hurry. He told me he needed to go to the nursing home to eat breakfast with his wife. I then inquired as to her health, and he told me she had been there for a while and that she was a victim of Alzheimer's disease. As we talked, I finished dressing his wound and asked if she would be worried if he was a bit late. He replied that she no longer knew who he was, that she had not recognized him for five years now.

I was surprised and asked him, "And you still go every morning, even though she doesn't know who you are?" He smiled as he patted my hand and said, "She doesn't know me, but I still know who she is."

I had to hold back the tears as he left. I had goose bumps on my arm and thought that is the kind of love I want in my life. True love is neither physical nor romantic. True love is an acceptance of all that is, has been, will be, and will not be. Peace is seeing a sunset and knowing whom to thank. The happiest of people don't necessarily have the best of everything; they just make the best of everything that comes along the way.

I think that this story adequately depicts how I feel about our church. It means so much to my family and me. [NAME OF CHURCH] has taught me who to thank for the beautiful sunset and to always see the glass half full, not empty. For me our church is full with HOPE, regardless of the circumstances. Our church has been a wonderful place to worship and grow spiritually. It has been a church that cares for one another. It is a church that gives so much to the community and that makes me PROUD.

I am so thankful for so many who have given so much to make our church what it is today. I know that it is my responsibility to do my part as well so the LEGACY may continue. What a wonderful opportunity "The Society of [CHURCH]" presents and that is why I have chosen to be a member. This is my chance to give something back so that my children and maybe grandchildren can benefit. As they say, "It's my turn."

I encourage all parishioners to prayerfully consider being a part of such an important initiative. It has been a true blessing to be a part of this church and I am so very grateful.

I know that [NAME OF CHURCH] will always know who I am. May God Bless.

[NAME]

Church Board Chair

EXHIBIT 10-6
Communication 20—
Planned Giving Appeal
(Church Mailing)

Dear [NAME]:

Don't get left out from having your name on the plaque or being invited to a fine banquet!

I know that you have received information about “The Society of [CHURCH],” and I just want to let you know that I support this ministry of providing for the continued ministry of the church well into the future.

As you know, since this is planned giving—an aspect of estate planning—this is no cost to you at this time. We are encouraging you to make a provision for a future contribution through an insurance policy, your will, or a trust.

We have a number of folks from our church home who have joined the “Society” and I hope that you will join them. We will have a fantastic banquet in [MONTH] to honor those Founding Members who have completed the enclosed commitment card and have returned it to the church office by [DATE]. Founding members will be recognized with a huge plaque placed in the [LOCATION] at the church. Of course, you may remain anonymous if you wish.

But remember, we will need your response by [DATE]! This deadline is due to the preparation and molding of the plaque.

I hope to dine with you at the founders' banquet.

Faithfully yours,
[NAME]

EXHIBIT 10-7
Communication 21—
Thank You (Letter)

DATE

Dear [NAME OF PLANNED GIFTS DONOR]:

On behalf of the Planned Gifts Taskforce and the members of the [NAME OF CHURCH] who we represent, we would like to express our sincere appreciation for your generous gift. Our program is designed to support the ongoing mission of our church through the development of an endowment. The endowment will be used to fund programs and services that cannot be accommodated through the annual budget.

As a participant in this program, you become a founding member of “The Society of [CHURCH].” Each “Society” member will be invited to an annual banquet in the [SEASON], receive recognition at the church-wide meeting, and have your name included on a plaque that will be prominently displayed in our church.

Your participation in this program is very worthwhile. Through your generosity and commitment, our church will be positioned to continue its good work for many generations to come.

Sincerely,
[NAME] and [NAME]
Honorary Co-Chairs

EXHIBIT 11-5
Communication 22—
Planned Giving Evaluation (Letter)

TO:

FROM:

RE:

DATE:

The Planned Gifts Taskforce is pleased to announce that we soon will have completed our mission of developing and implementing a program of planned giving for [NAME OF CHURCH]. As our deadline of [DATE] approaches, we are finalizing plans for the banquet honoring founding members of “The Society of [CHURCH]” and working with the artist designing the plaque to bear their names. Thank you for your support of our endeavors on behalf of the church.

As our work draws to a close, we are asking for your input in evaluating the program thus far. Because the planned gifts program will be ongoing, we need to be able to assess the program’s strengths and weaknesses, identifying what we did well and what we might do better. Did we communicate our goal effectively? Was the church sufficiently informed about the program? Was the timing of the program appropriate? Were the written materials appealing? Did spokespeople for the program present giving opportunities well? Whatever information you have, your personal response to the work of the Taskforce, and any feedback you may have heard from other parishioners or members of your governing board, would be greatly appreciated. Please take just a moment to write your response below. Your comments should be submitted anonymously and all will be constructive in determining our future actions.

EXHIBIT 11-6
Communication 23—
Invitation to “Planned Gifts Society”
Dinner and Celebration (Mailing)

[INSERT LOGO]

*You are cordially invited to the inaugural celebration
of the Society of [CHURCH]*

[DATE]

6:30 p.m. Cocktails

7:15 p.m. Guest Speaker

7:45 p.m. Dinner

[ADDRESS]

Coat and Tie

Please respond to the church by [DATE] at [PHONE].

We are delighted to have [NAME] as our guest speaker.

EXHIBIT 12-5
Communication 24—
Planned Giving Thank You (Letter)

We want to personally thank you for your ongoing support of [NAME OF CHURCH]. Your generous promise of a planned gift helps ensure the long-term sustainability of our mission to (INSERT SHORT MISSION).

We would also like to take this opportunity to welcome you as a member of “The Society of [CHURCH].” This society is a “legacy society” composed of forward-thinking donors like you who have opted to make their core values known to future generations through one of the many different types of planned gifts.

To show our ongoing appreciation, we will honor you along with other members who have chosen to support us with a promise of a planned gift with the following:

- **BENEFIT #1:** (Include benefits here)
- **BENEFIT #2:** (Include benefits here)
- **BENEFIT #3:** (Include benefits here)

Thank you again for your support of our mission now and in the future. Your generosity and philanthropic legacy will long be remembered.

Warm regards,

[NAME]

Campaign Co-Chair

EXHIBIT 12-6

Banquet Program

Inaugural Banquet of “The Society of [CHURCH]”

WELCOME

Good evening and welcome to the inaugural banquet of the Founding Members of “The Society of [CHURCH].” On behalf of the Planning Gifts Taskforce members (whom you will be introduced to a bit later in the program), my co-chair, [NAME], and I would like to express our appreciation to each of you for your interest and participation in this worthwhile endeavor. Tonight’s focus is two-fold: celebration and fellowship. As such, we have a wonderful dinner planned, a nationally renowned speaker, and, perhaps most importantly, an open bar—which will remain available until the bewitching hour of 8:30. However, as a means of setting the right tone for tonight’s celebration, I will ask our clergy to provide the opening prayer.

PRAYER

OPENING REMARKS

[NUMBER] years ago, our minister asked if I would attend a workshop on planned giving at a local church. Both of us left there with the belief that knowing of our church’s unyielding commitment and devotion to God’s will and work, we could accomplish “something”—however, that “something” was yet to be defined.

Through the work of the Taskforce, a sense of clarity resulted. Our goals were discerned, appeared straightforward, and, if accomplished, would have tremendous impact. While [CHURCH] is an extraordinary place today, we as a committee wanted to provide a vehicle that would ensure the same kind of contribution for tomorrow:

- Something that would be sustainable
- Something that would have lasting and greater impact
- Something that would enable us as God’s family to better care for one another
- Something that would exemplify and exhibit the characteristics of our [CHURCH]

I believe we have set a good course in that direction.

Tonight's celebration is a reflection of the labor, love, creativity, frustration, and generosity of many. I also believe that it would be hard pressed to find anyone in this room that would say that it was not time well spent nor worth supporting. At this time I would like to call upon my co-chair to introduce our guest speaker for tonight.

INTRODUCTION OF SPEAKER

SPEAKER

CLOSING REMARKS

Expression of Appreciation to Speaker

Recognition of Special Guests

It is always nice to have a local resource who has “been there—done that.” Our Taskforce was blessed to have this invaluable partner, who assisted us from the beginning. S/He supplied examples of materials, advised us on what to do, as well as warned us what not to do, and provided an assurance that the task at hand was manageable. [NAME], thank you for your helping hand. Would you and your spouse please stand and be recognized?

Recognition of Taskforce Members by Chair

Over the past year the Taskforce has been meeting on a monthly basis. Each member has contributed in their own unique way—providing advice, counsel, and many other talents as well as financial commitments. Members of this Taskforce include:

(List)

Closing Statement

Finally, I would like to reiterate the importance of your participation in this program. Through your acts of generosity and kindness, you are providing assurance that the glory of God through the work of [CHURCH] will be provided for generations to come.

As a demonstration of your commitment, a plaque is in the final stages of completion and will bear your names. As Founding Members, you will continue to receive updates of program developments, and I look forward to seeing each of you at next year's banquet where, God willing, we will have new members to welcome into our journey.

Thank you and good night.