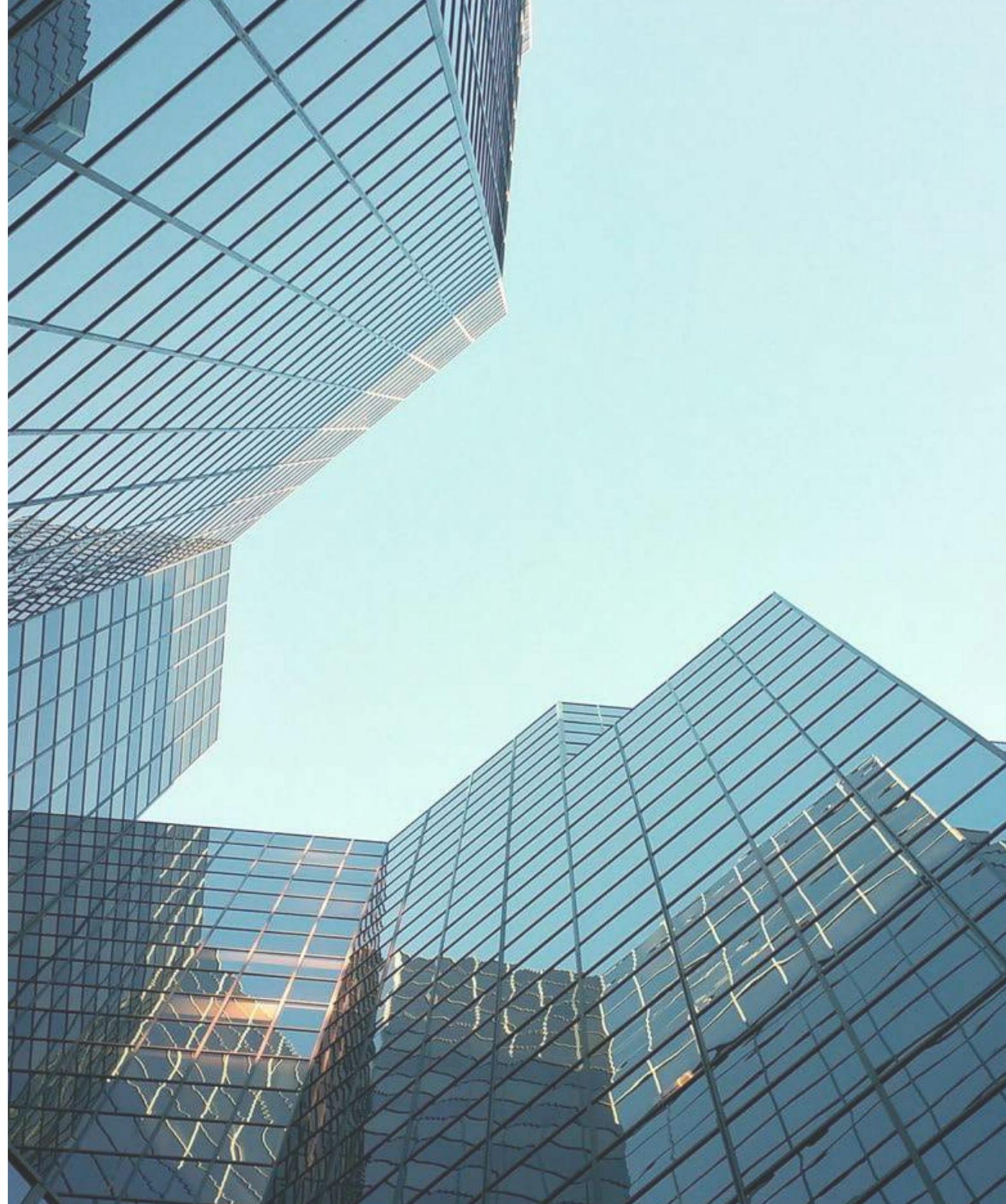




# Positioning Your Ministry For Legacy Giving

Presented by Bryan Taylor, CFA

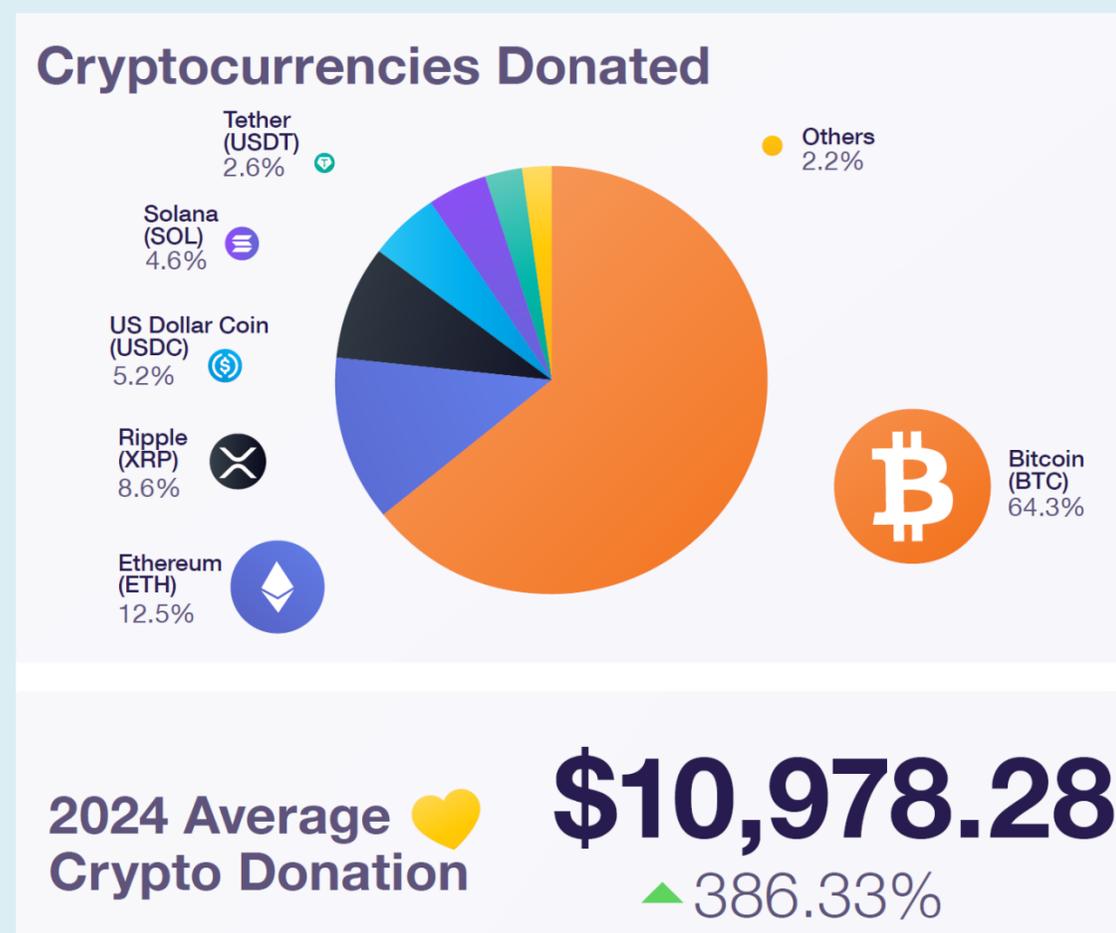


# Estimates & Data for 2025

- Current information suggests that total giving in the U.S. increased in 2025.
- For many religious organizations Donor Advised Fund giving and Qualified Plan giving through QCDs increased significantly.
- Our data suggests that asset-based giving continued to be significant in 2025. Equities, real estate, and precious metals all played a part, and it is likely that due to a broadening base of ownership, Crypto giving increased in 2025 as well.
- Giving to churches appears to have been quite positive in 2025.

# Recent Data and Trends

- The use and acceptance of Donor Advised Funds continue to grow as does giving from these vehicles.
- Recent legislation has led to additional giving from qualified plans. QCDs, CRT strategies, and CGAs form key components of this trend.
- Crypto Giving continues to increase. “More than \$1 billion in cryptocurrency has been donated to charitable causes in 2024 alone.” (Source: The Giving Block – Annual Report on Crypto Philanthropy 2025)



# The Great Wealth Transfer IN THE U.S.



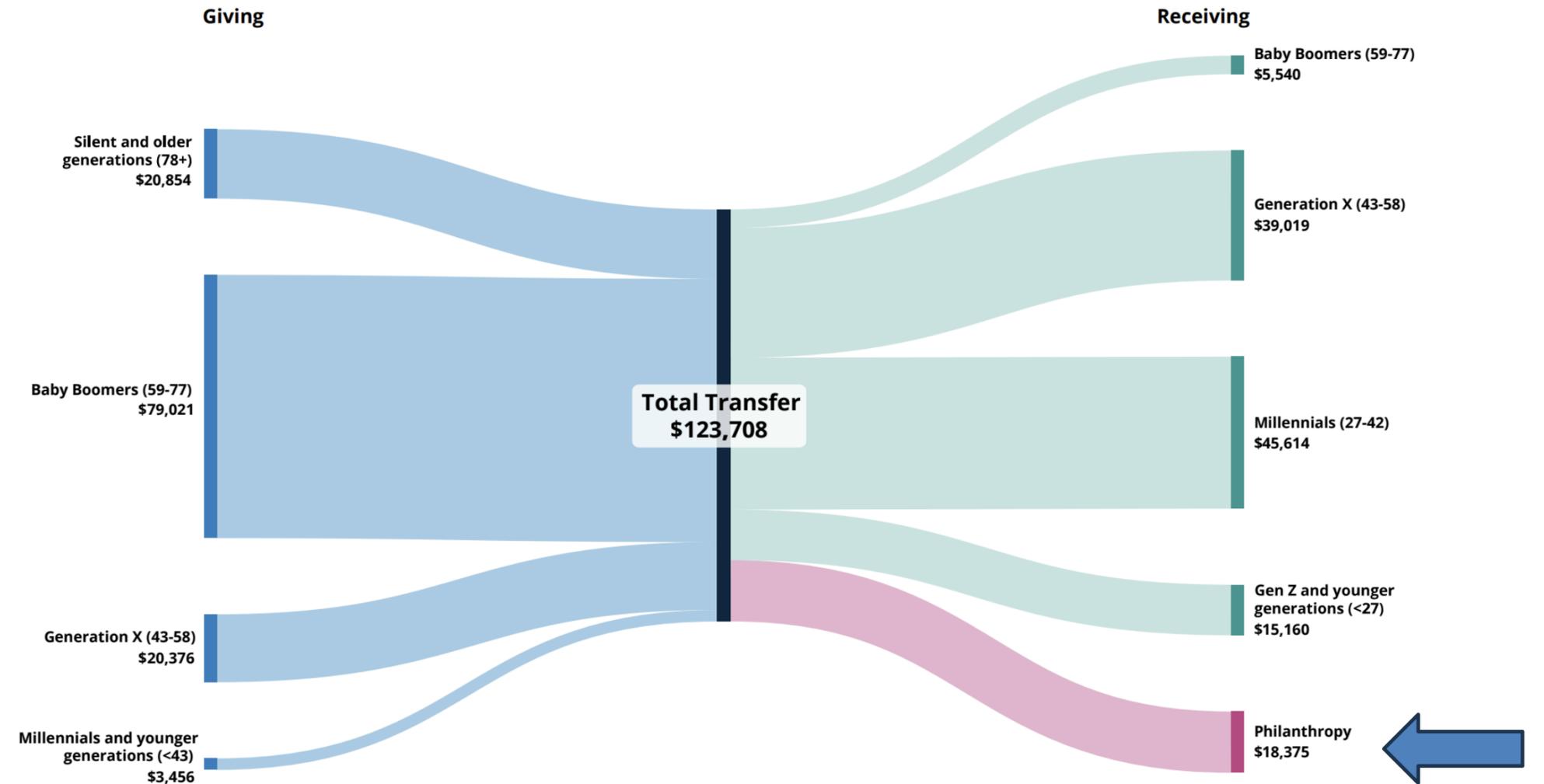
- Next generation donors are deeply issue-driven, and prefer flexible approaches to philanthropy with fewer strings attached. Young donors also seek trustful, long-term relationships with the causes and organizations they support. – Lilly School of Philanthropy – Next Generation of Philanthropy 2024
- Cerulli projects that wealth transferred through 2048 will total \$124 trillion – \$105 trillion is expected to flow to heirs, while \$18 trillion will go to charity. – Source Cerulli & Associates

# The Great Wealth Transfer IN THE U.S.



**Intergenerational Wealth Transfer Flowchart, 2024–2048**  
(\$ billions)

Sources: Cerulli Associates, Federal Reserve, U.S. Census Bureau, Internal Revenue Service, Bureau of Labor Statistics, and the Social Security Administration | **Analyst Note:** Currency is in 2023 dollars. Ages as of 2023. See Wealth Transfer Model Methodology for additional details.



# The Great Wealth Transfer IN THE U.S.



Age: 21-43	
31%	Real estate investments
28%	Crypto/digital assets
26%	Private equity
24%	Personal company/brand
22%	Direct investment into companies
21%	Companies focused on positive impact
17%	Bonds
14%	US stocks

Age: 44+	
41%	US stocks
32%	Real estate investments
25%	Emerging market equities
18%	International equities
15%	Private equity
15%	Direct investment into companies
12%	Bonds
4%	Crypto/digital assets

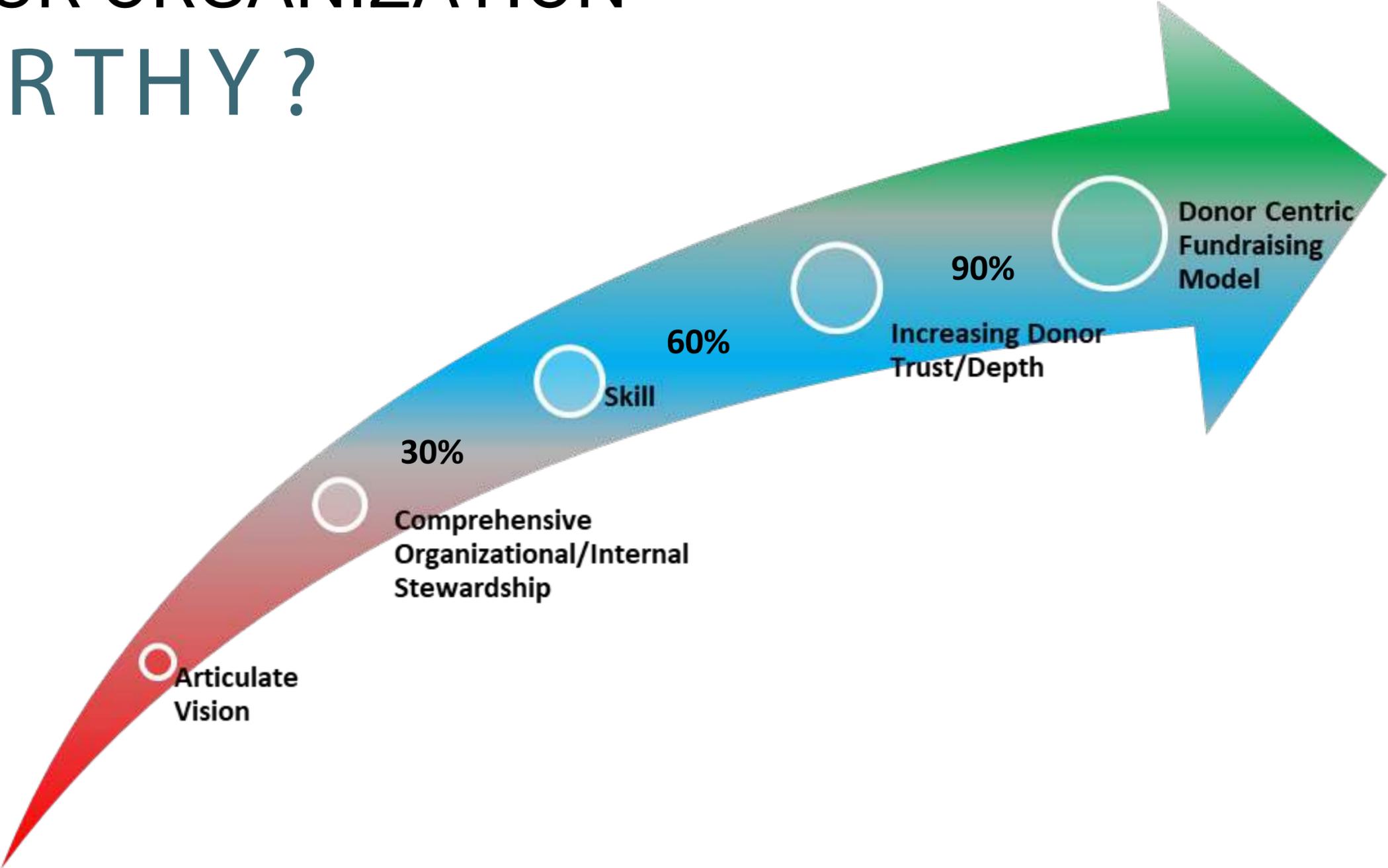
# The Great Wealth Transfer IN THE U.S.



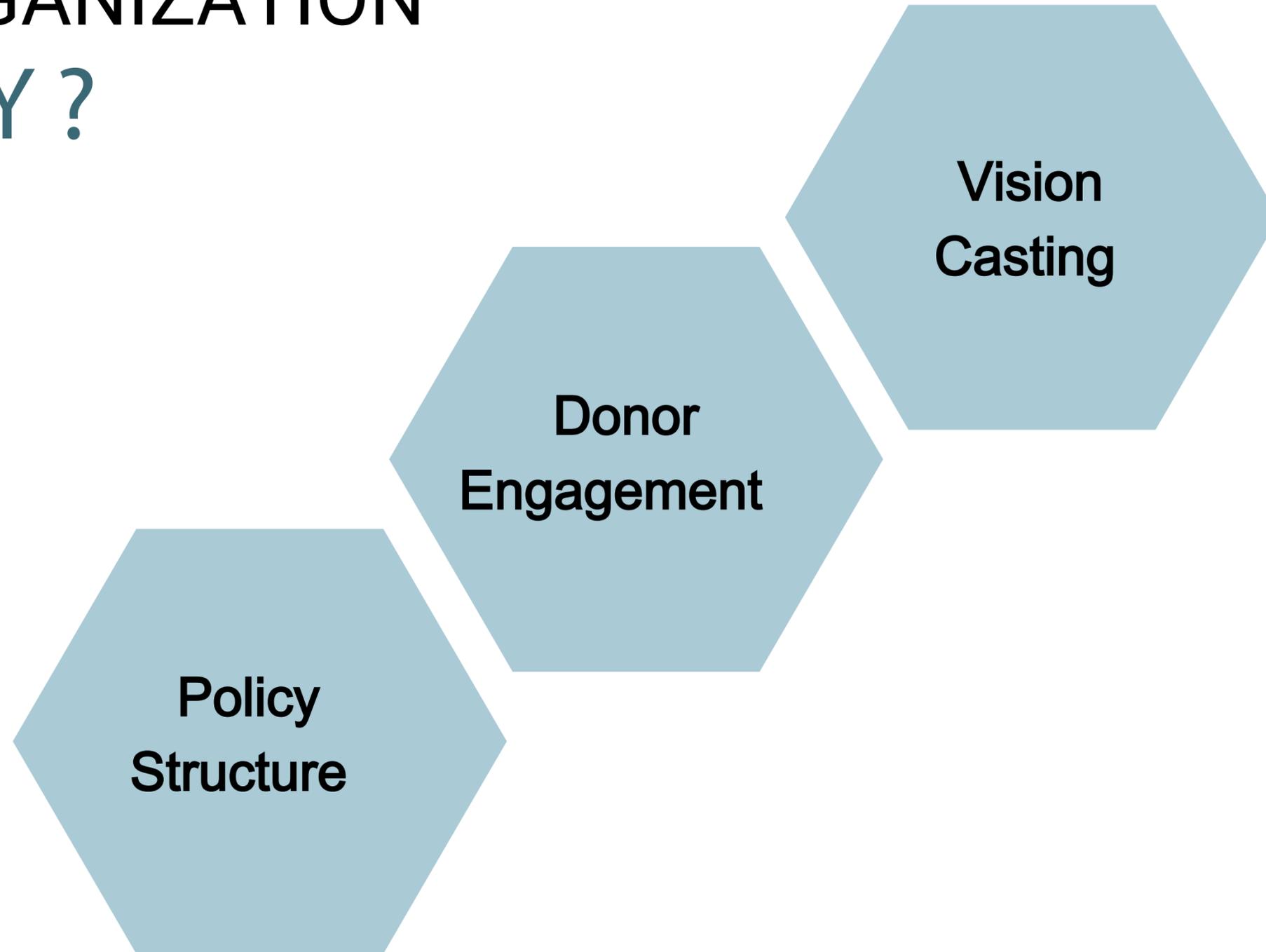
- Giving by American individuals increased by 1.6% in 2023. However, the cumulative change in individual giving between 2021 & 2023 is negative 4.1% in current dollars.
- Giving by bequest was up 4.8% in 2023 and totaled nearly 43 billion.
- Giving to religion grew by 3.1% in 2023 exceeding the growth of giving overall.
- Individuals make up 67% of all giving approximately 375 billion in 2023
- Religious giving totaled approximately 146 Billion in 2023

• \*Source: Giving USA Foundation: 2024 Annual Report on Philanthropy for 2023

# IS YOUR ORGANIZATION WORTHY?



# IS YOUR ORGANIZATION WORTHY?





# WHEN WE DEMONSTRATE OUR WORTHINESS...

Trust is developed, vision is heard,  
funds are committed, and lives are  
changed!





# ASSESSING ORGANIZATION WORTHINESS

How Aware are you?

- Assess Philosophy
- Structure Policy
- Gift Acceptance
- Investment
  - Analyze Cost
- Build/Design Reporting
- Communicate Results

# THE FIDUCIARY MUST...

1

Actively seek a course of action that will best serve the beneficiary's interests.

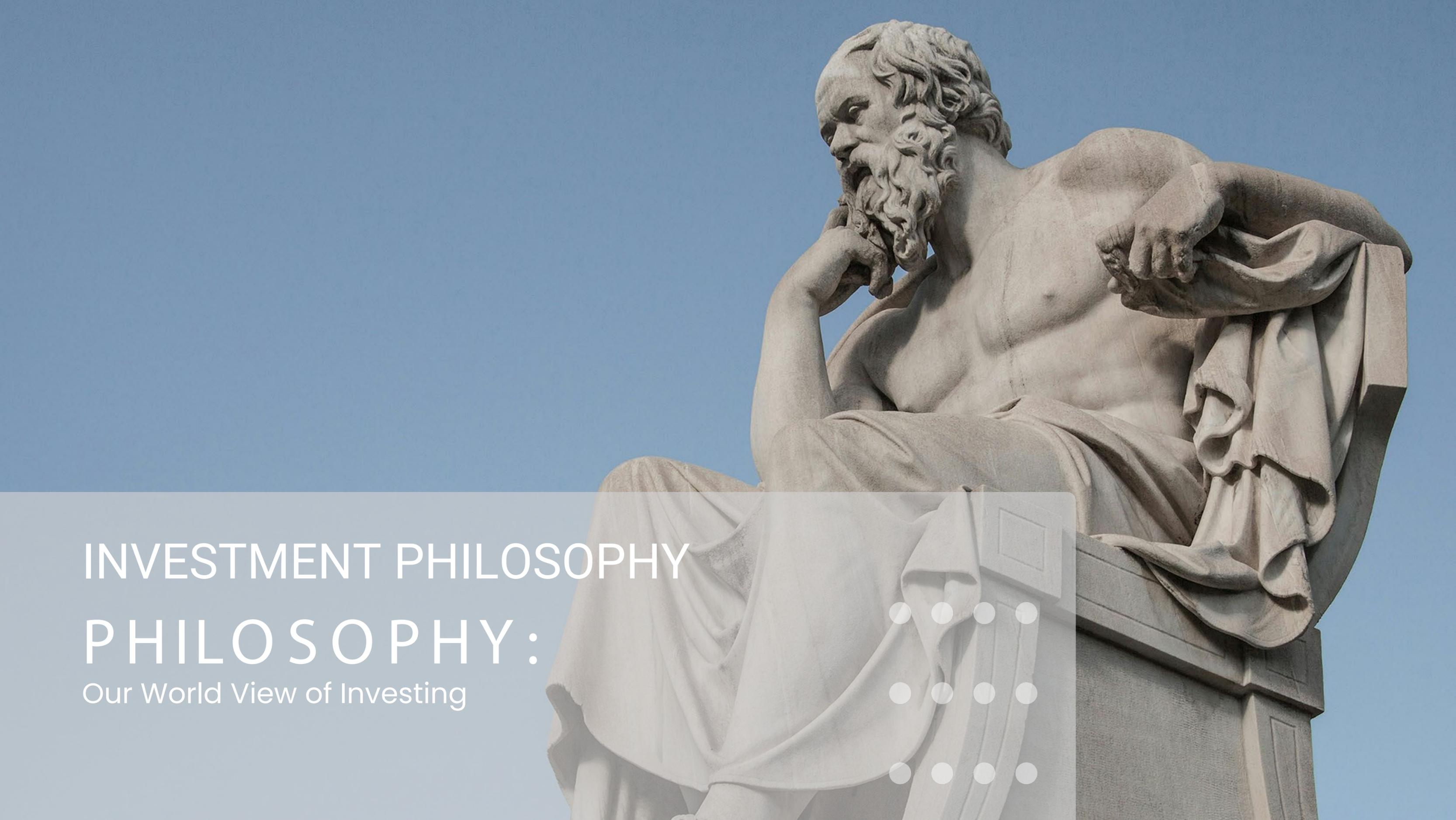
2

Inform beneficiaries of facts needed to protect beneficiary's interests.

3

Analyze and conform to:

- Federal and state fiduciary law
- Federal securities law
- Ethical standards of professional associations
- Changing investment and management techniques



INVESTMENT PHILOSOPHY

PHILOSOPHY:

Our World View of Investing



# INVESTMENT POLICY & PORTFOLIO DESIGN



# PORTFOLIO DESIGN INTRO

An investment policy statement (IPS) is the written manifestation of a portfolio design.

- Documents key considerations influencing portfolio design (goals and constraints)
- Reflects the outcome of the design process (asset allocation and implementation)



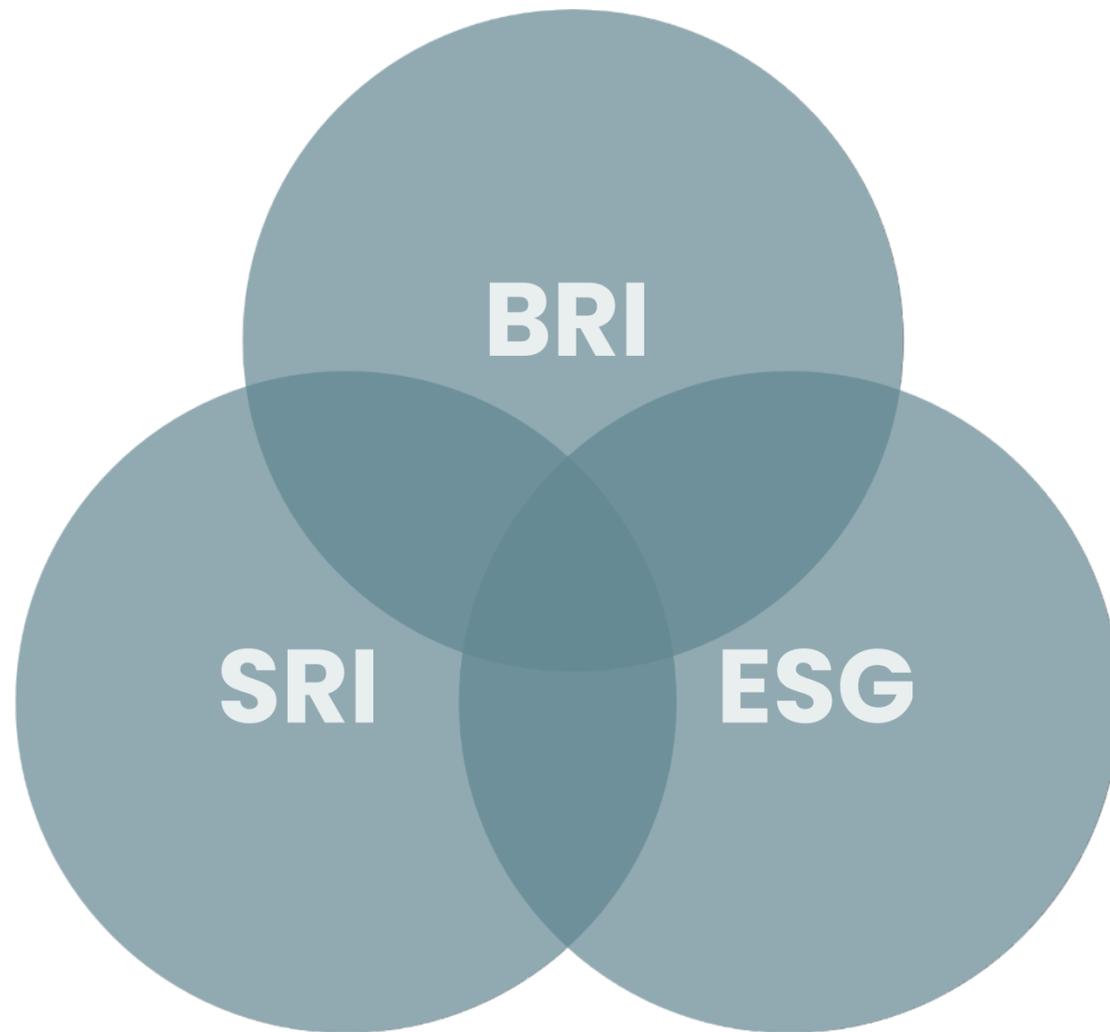
# ASSUMPTION

1

Your organization  
should have a Gift  
Acceptance  
Policy

2

Your organization  
should have an  
Investment Policy



# BIBLICALLY RESPONSIBLE INVESTING

- BRI – Biblically Responsible Investing
  - SRI – Socially Responsible Investing
  - ESG – Environmental, Social, Governance
- 
- Negative Screening, Social Focus, and Impact Investing combine with Shareholder Activism to influence portfolios and more broadly the investment universe in which we participate.

# POLICY REFLECTS PHILOSOPHY



Our investment policies  
should reflect the investment  
philosophy of our organization.



# REPORTING OVERVIEW

- Communicate information
  - Consider not just the information, but also the audience
  - Information: portfolio performance, allocation vs. targets
  - Audience: level of detail matters
- Reports should contain cost information
- Include context > benchmarking



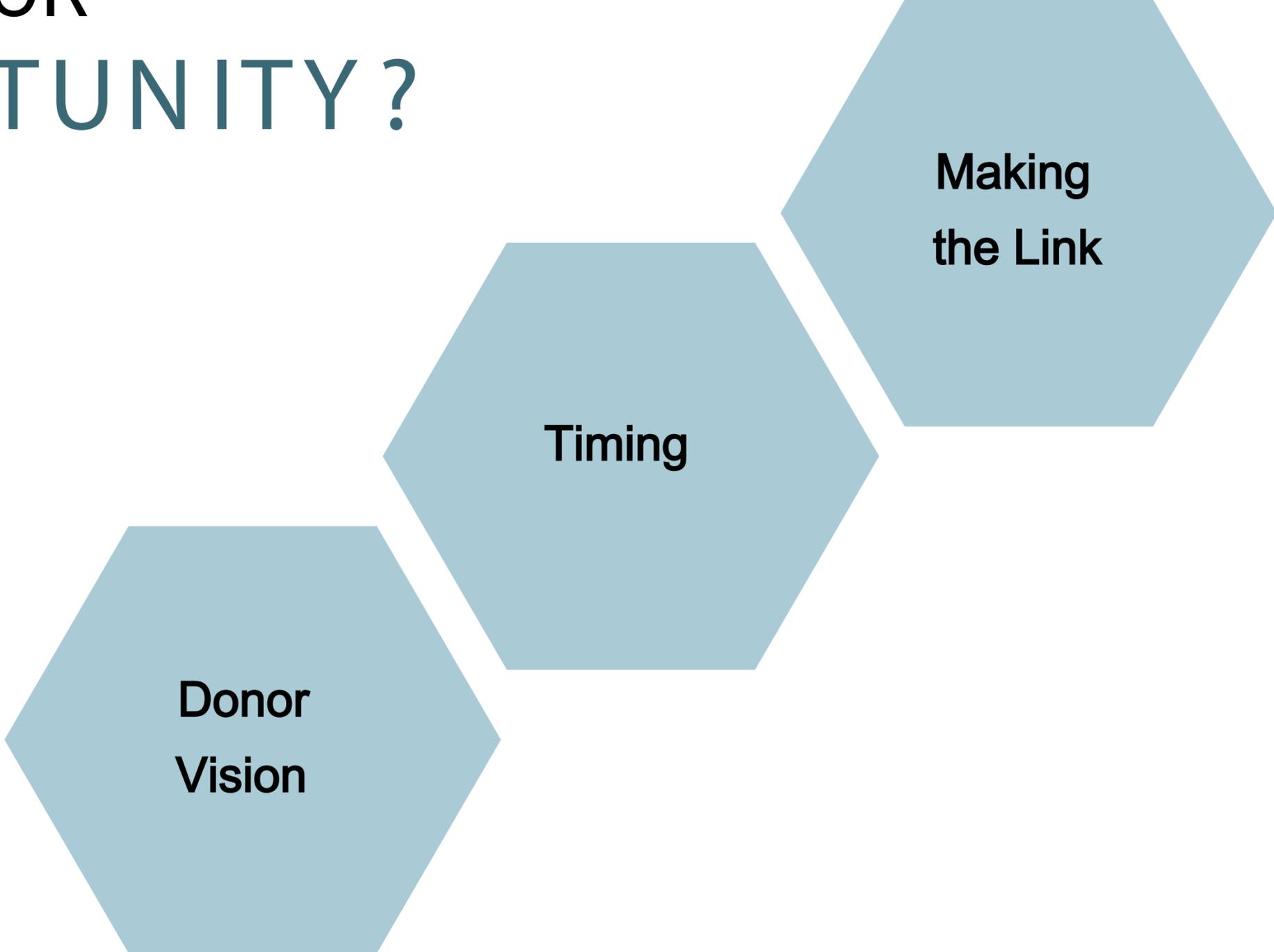


# PERSONAL WORTHINESS

Presented by Bryan Taylor, CFA



LOOKING FOR  
OPPORTUNITY?



# Personal WORTHINESS

1

Can you handle the gift  
you uncover?

2

What steps must you take  
to go to the next level?

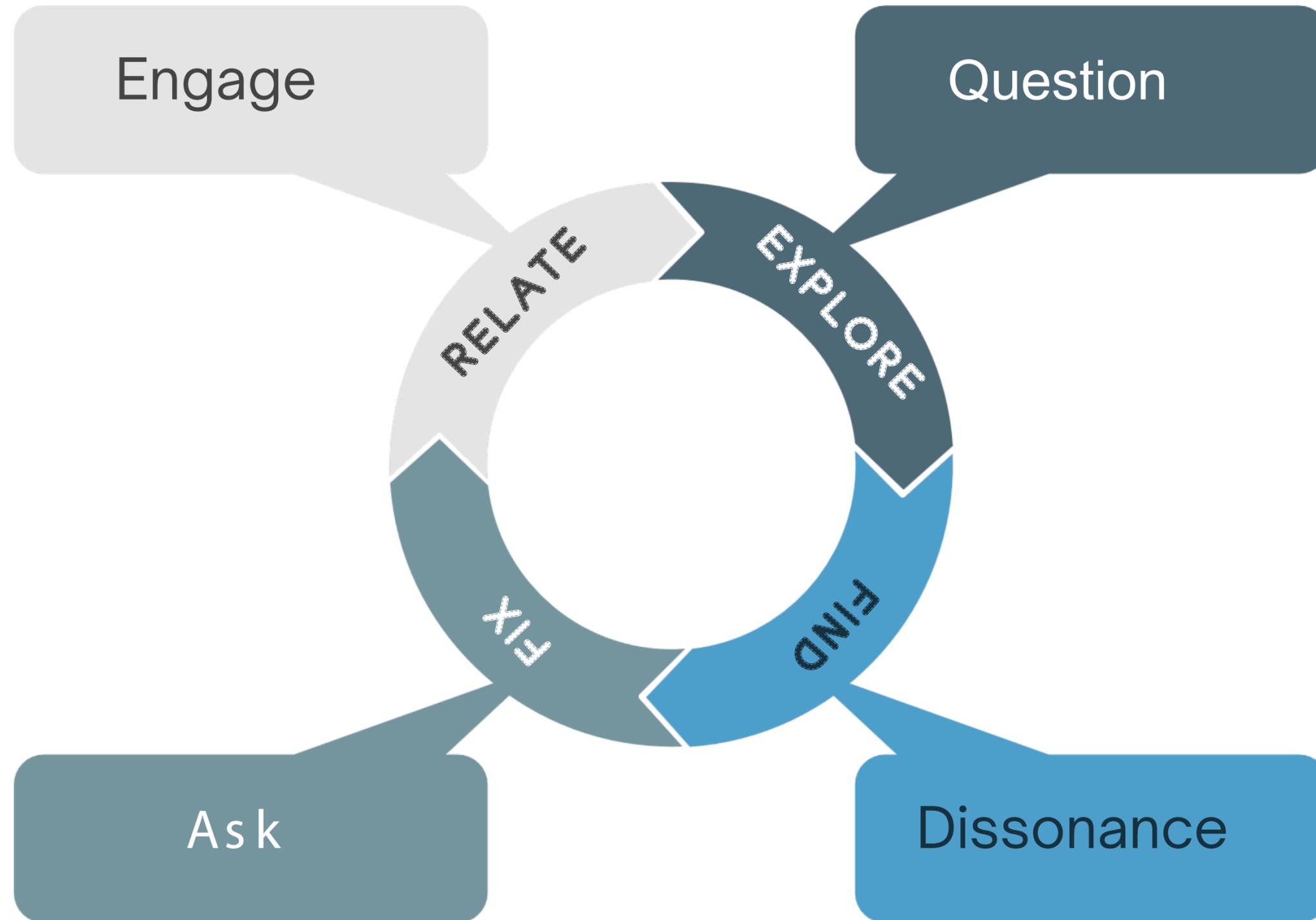


# OPERATING ON THE DONOR'S AGENDA...

Builds trust, leads to  
shared vision, and funds  
Kingdom activity!



# CREATING OPPORTUNITY





# CREATING OPPORTUNITY

- Engage: How's your EI?
- Question: Open End or Closed End?
- Create Dissonance: Do you know your facts?
- Sell/Solution: Can you present & propose?



# UNDERSTANDING PLANNED GIFTS





# UNDERSTANDING PLANNED GIFTS

“Make yourself necessary to somebody”  
– *Ralph Waldo Emerson*

# PLANNED GIFT OPTIONS

1

Outright Gift of Assets

2

Donor Advised Fund

3

Charitable Gift Annuity

4

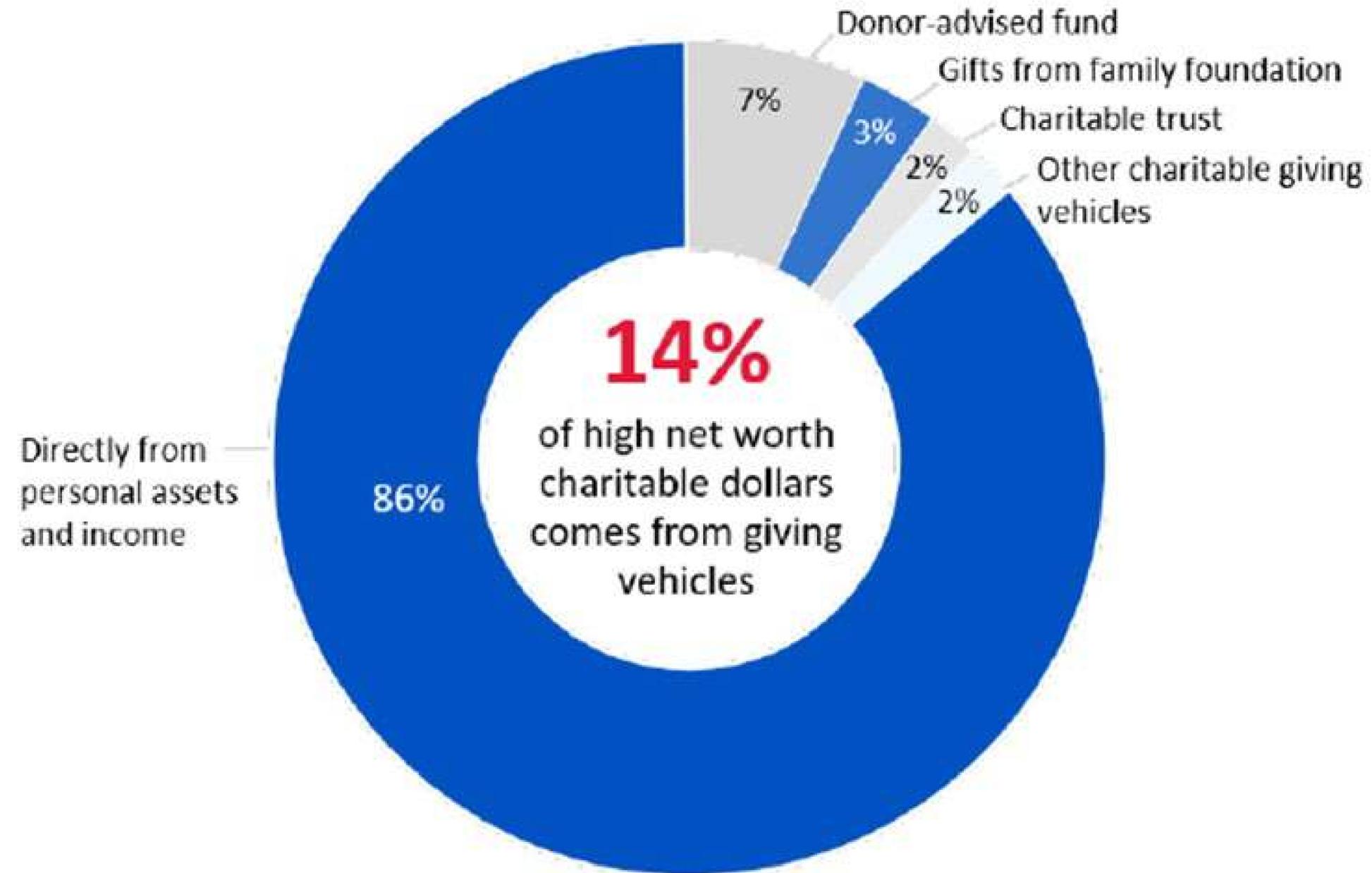
Charitable Remainder Trust

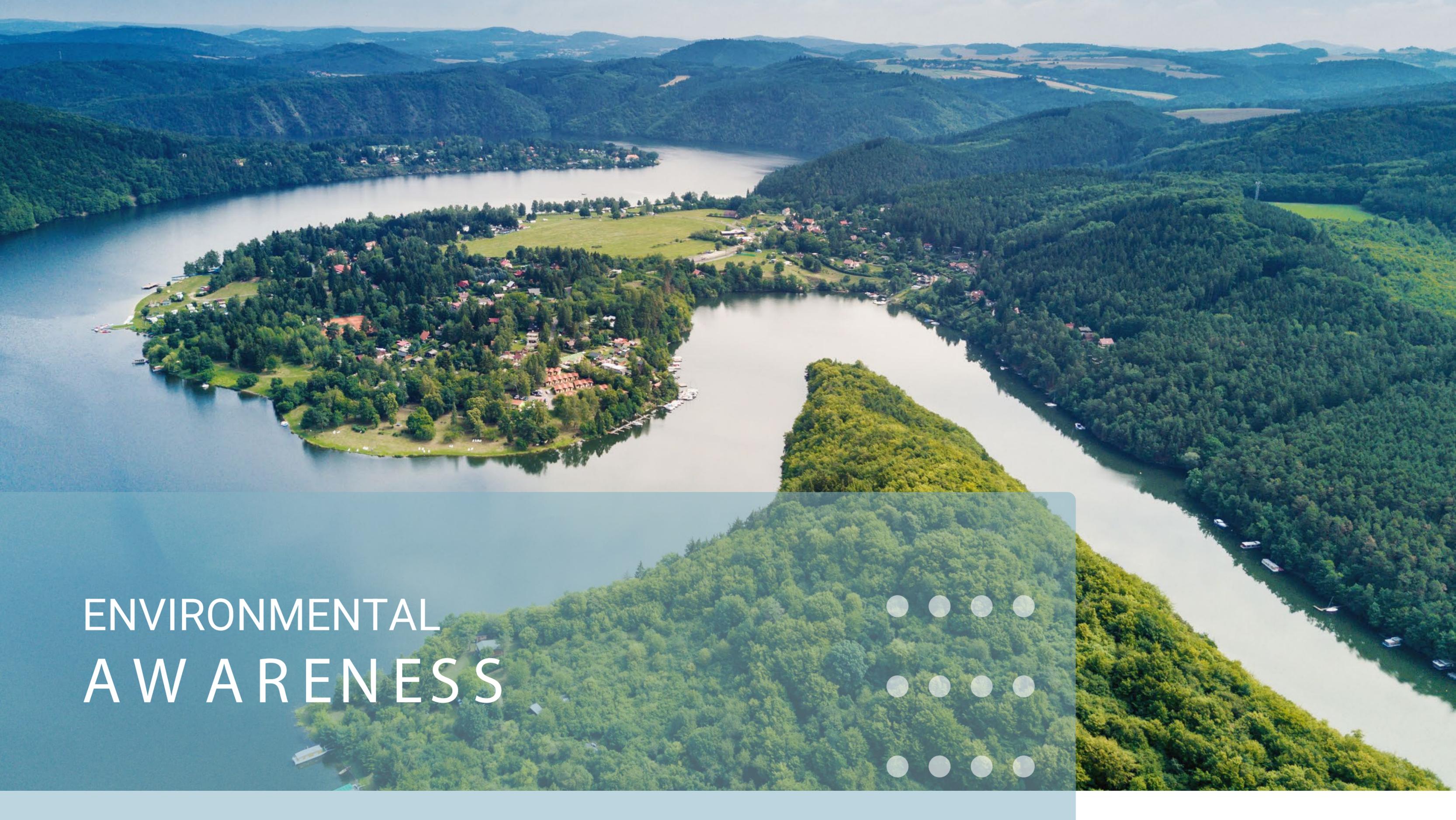
5

Charitable Lead Trust

## SOURCE OF HOUSEHOLD CHARITABLE GIVING

SHOWN AS A PERCENTAGE OF TOTAL CHARITABLE GIVING



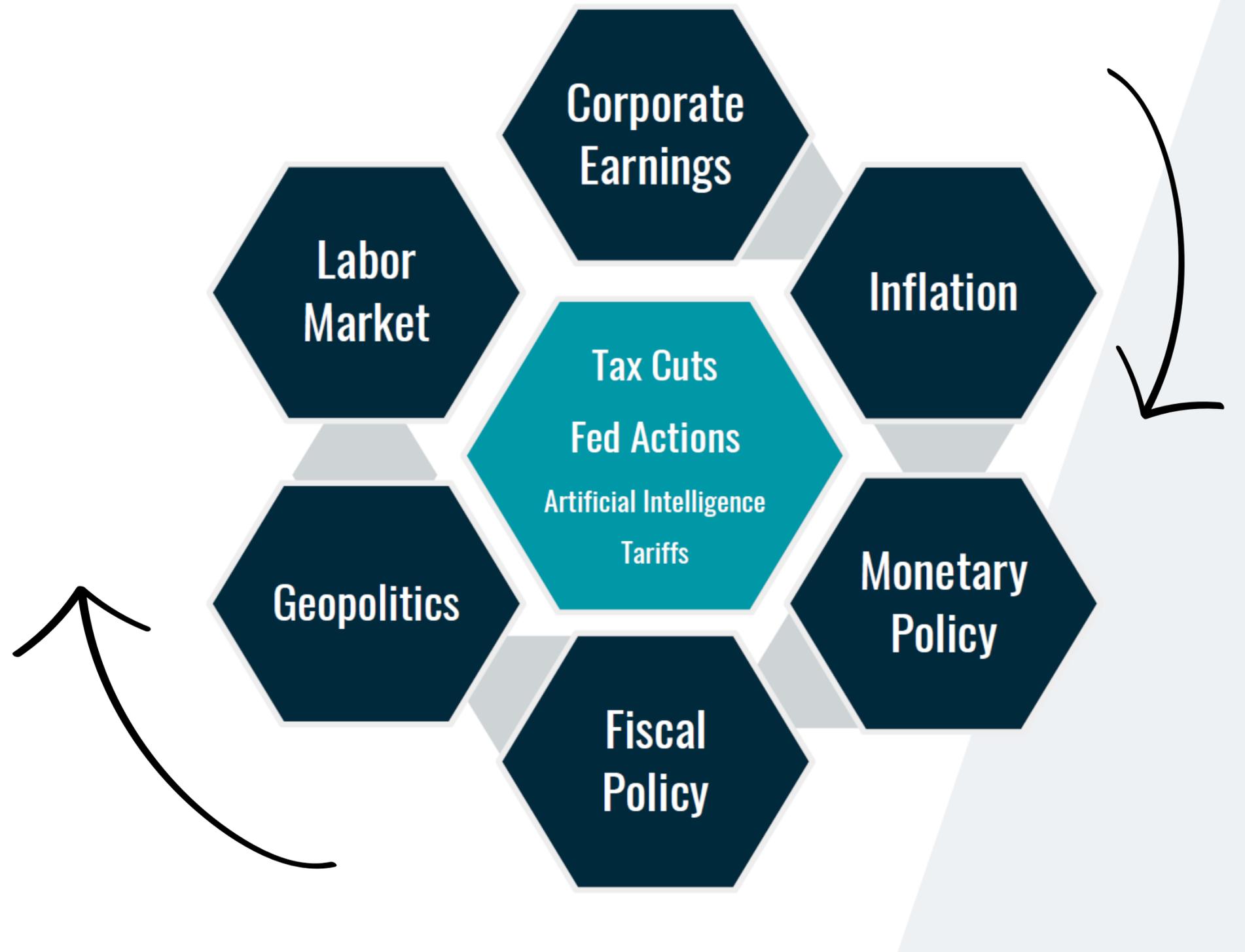


# ENVIRONMENTAL AWARENESS



2026

# KEY ISSUES + TRENDS



# ENVIRONMENTAL AWARENESS

Remember:

1

What is the  
business  
environment?

2

What is the state  
of property  
markets?

3

Is the stock  
market doing  
well or poorly?

# ENVIRONMENTAL AWARENESS

Being aware of one's environment leads to opportunity and adds to the probability that the proverbial needle in the haystack will be found by you.



# WHAT MAJOR DONORS WANT?



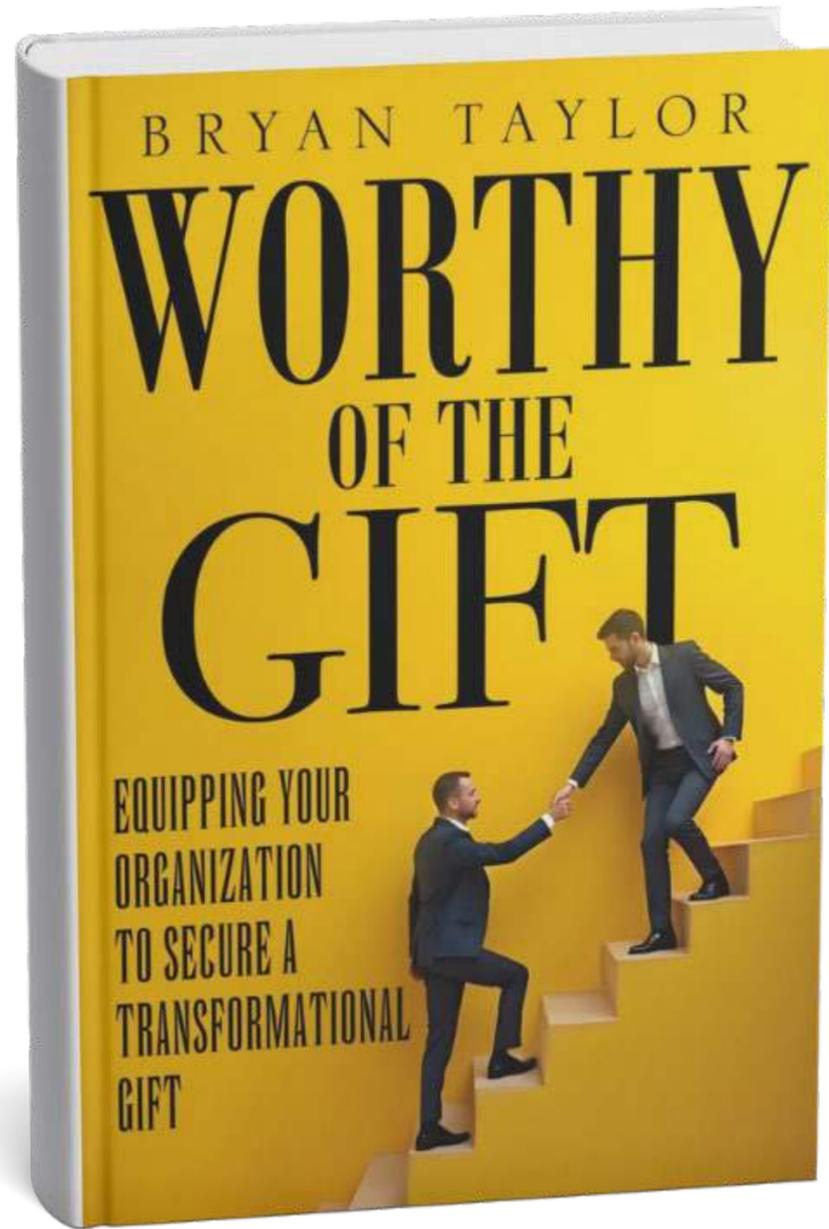
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TODAY

