

# First Presbyterian Church Foundation

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# Imagine

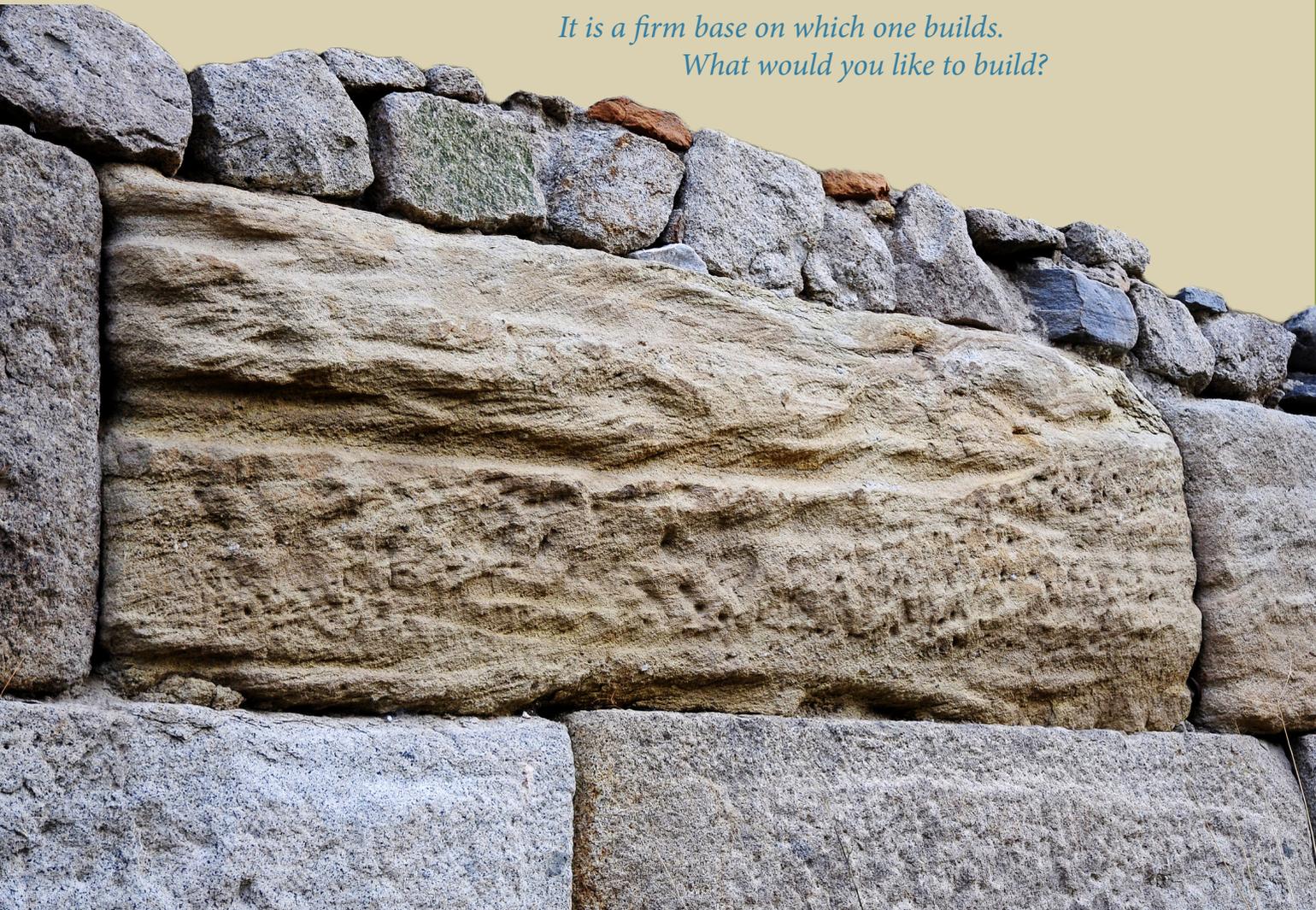
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## *What is a foundation?*

*It is a firm base on which one builds.*

*What would you like to build?*



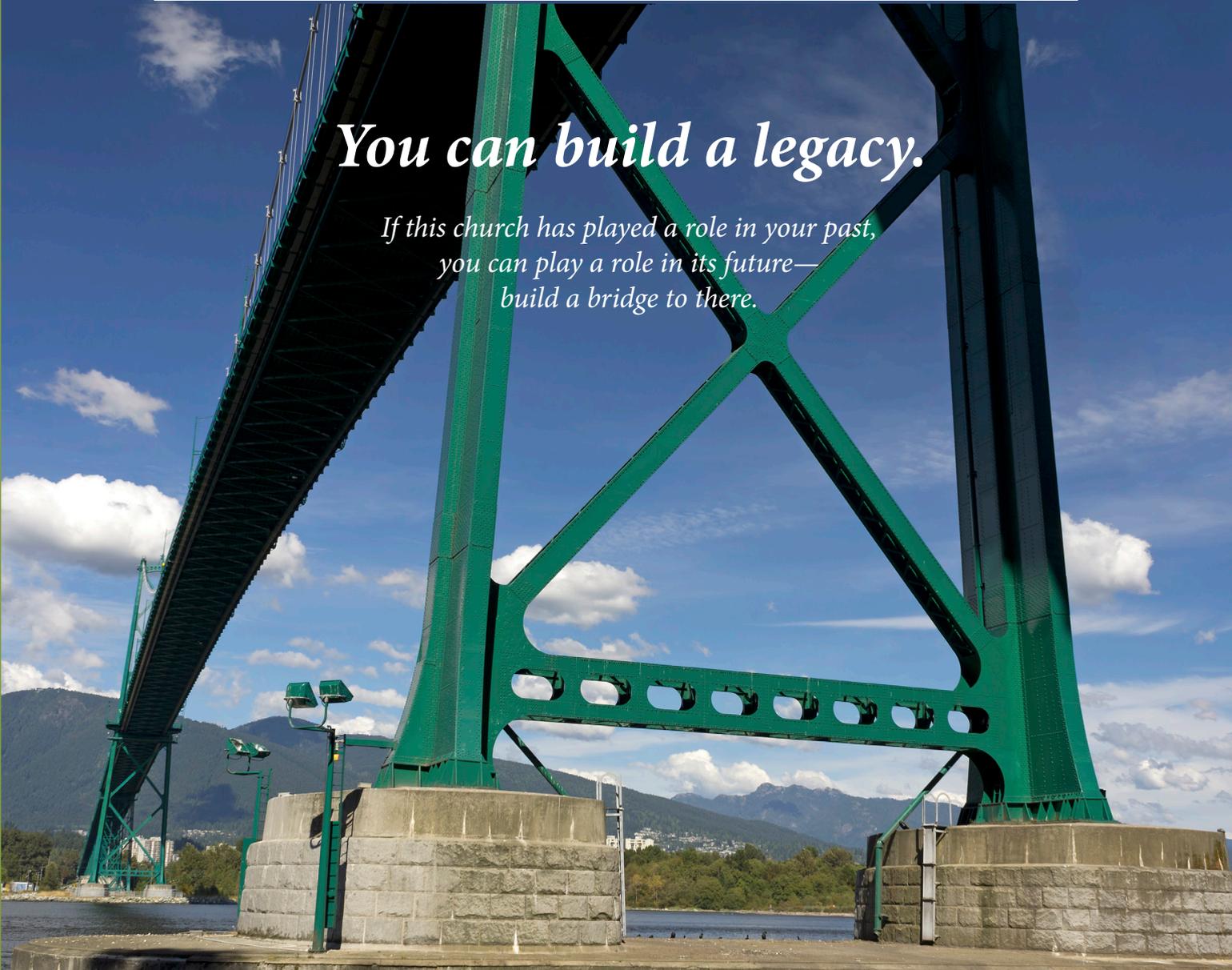
# Build

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*You can build a legacy.*

*If this church has played a role in your past,  
you can play a role in its future—  
build a bridge to there.*



# Giving

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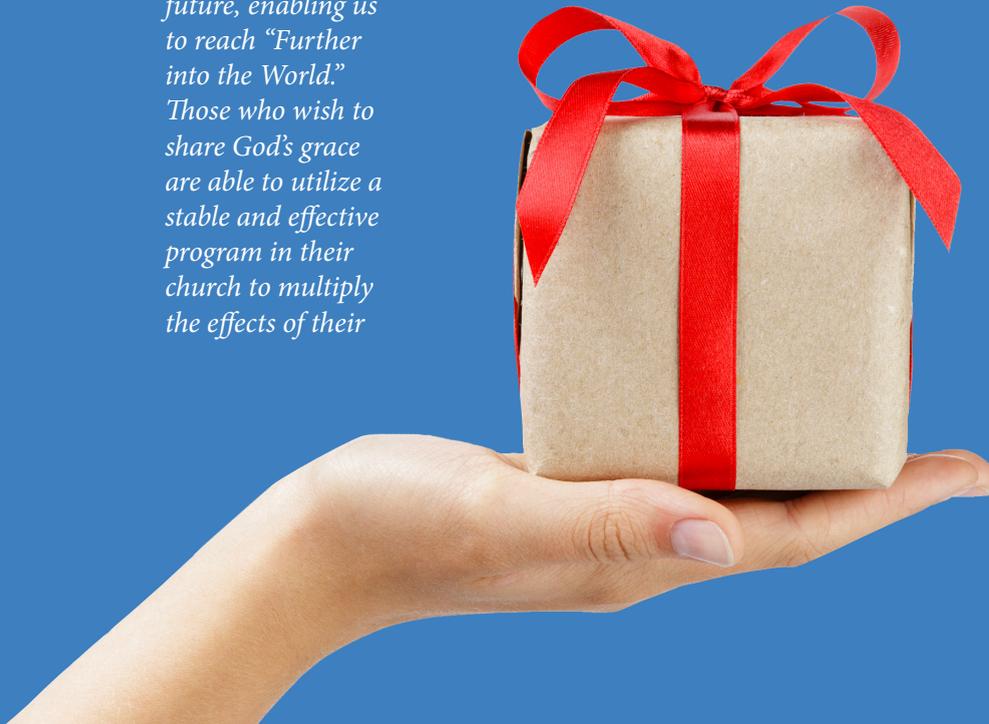
*Giving is the fuel that powers the engine of the foundation which builds the bridge.*

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*The annual stewardship campaign supports the operating expenses of the church and helps us go “Deeper in Christ.” The Foundation makes and manages long lasting investments in our Christian future, enabling us to reach “Further into the World.” Those who wish to share God’s grace are able to utilize a stable and effective program in their church to multiply the effects of their*

*generosity by combining it with that of others in professionally supervised funds. Typically, only the growth and earnings are spent so that the original gift is preserved as the capital (corpus) of the fund.*

*Give ...  
and it  
shall be  
given  
unto you.  
(Luke 6: 38)*



# Discover

*Discover the many ways you can share the delights of building for the future.*



## **Gifts**

*Direct Tax-Exempt Gifts to the Foundation, in any amount and in any form (cash, assets, insurance policies, etc.)*



## **Wills and Bequests**

*Properly executed, a will assures that your assets are bestowed as you wish –provides for survivors and other heirs, and affords the opportunity to give to the Church Foundation.*



## **Living Trusts**

*Individuals or couples transfer their own assets into their own names in trust for their own benefit. After death, trustees transfer the property to the children, other heirs, or such beneficiaries as the Foundation.*



## **Charitable**

### **Remainder Trusts**

*An asset is donated - donor gets income for life - principal goes to the Foundation after death - donor gets tax deduction at the time of the gift.*



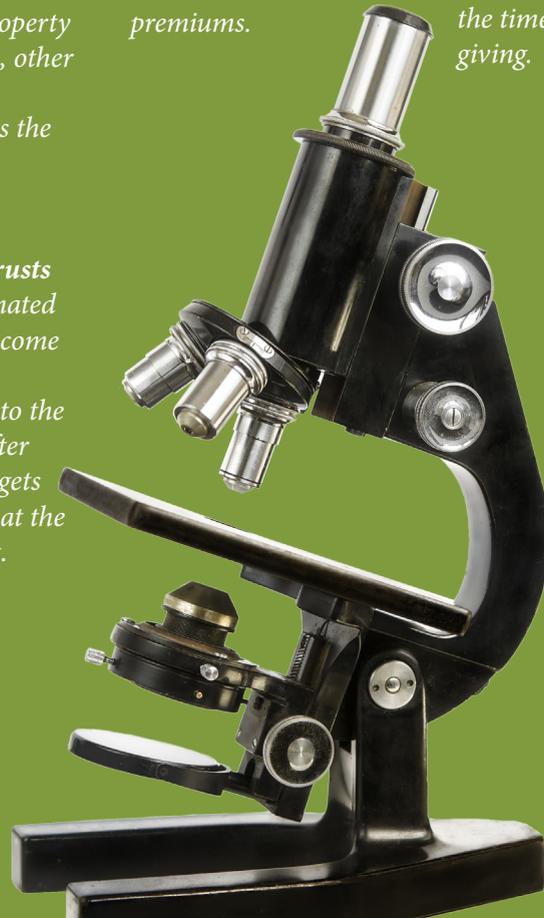
## **Life Insurance Gifts**

*A new or existing policy names the Foundation as beneficiary - donor pays tax deductible premiums.*



## **How It Benefits the Giver**

*Provides joy in continuing God's work for all the years to come as well as tax advantages at the time of giving.*



# The Funds

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*Gifts to the Foundation are placed in either a general un-restricted fund called the Visionary Fund, or in one of several funds designed by the donors for specific programs. Earnings on the un-restricted fund are available to be spent for any program or project approved by the session. Earnings on the specific funds are available to be spent only on the program designated by the original donor. The names and nature of the funds are:*

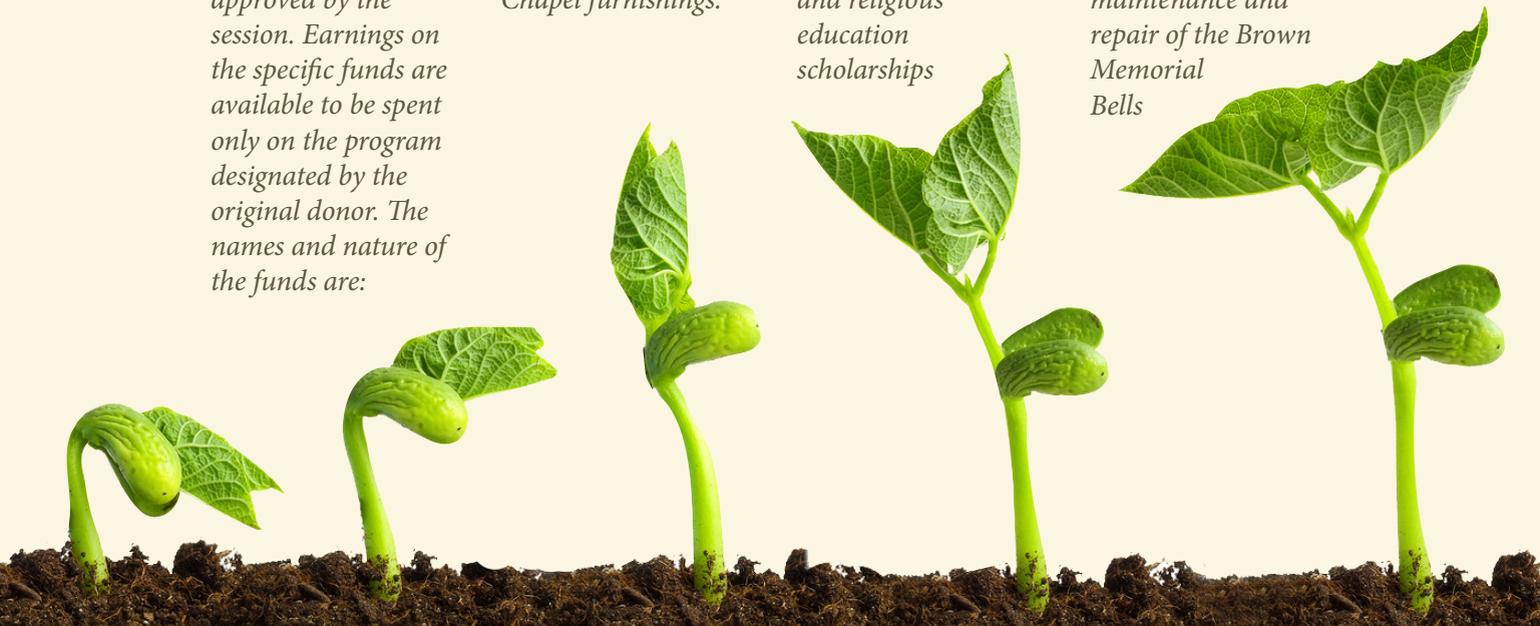
✦ **Visionary Fund-**  
*This is the original, largest fund. Only earnings are used for programs beyond the Church budget.*

✦ **Dunham Chapel Maintenance Fund-**  
*The Dunham Chapel Maintenance Fund was established by a special gift. Earnings are used for maintenance and Chapel furnishings.*

✦ **Other Dedicated Funds-**  
*The Edward D. Grant Church Enrichment Fund makes it possible for the church to invite outstanding spiritual leaders at special events*

- *The Sanctuary Maintenance Fund*
- *The Ruth Boxley Helmick Fund provides ministry and religious education scholarships*

- *The Hunger Fund integrates evangelism with alleviation of hunger*
- *The Pastors' Children Scholarship Fund provides tuition support for children of pastors of FPC attending private Christian schools*
- *The Mary Ann Brown Bell Fund provides maintenance and repair of the Brown Memorial Bells*



# Infrastructure

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*Following its incorporation in 1981, the Foundation received recognition from the internal revenue service as a 501 (C) (3) non-profit corporation established as a charitable and religious organization. It is thus empowered to accept tax deductible donations from a variety of sources such as wills, trusts, life insurance, or present gifts of cash*

*as memorials or undesignated programs. The Foundation is managed by a ten person board selected from the congregation for terms of three years. Under the guidance of the Board, the assets are invested through the services of Merrill-Lynch in a custom designed program which*

*utilizes a conservative ratio of fixed income, equities, and cash. In addition to payments out of the funds for specific purposes, the Foundation provides an annual contribution to the church of a percentage of the prior three years' average of the market value of the unrestricted assets.*

*Between 2010 and 2015, the Foundation has provided slightly over \$600,000 to the church. Those funds were then distributed by the session income allocation committee based on applications for assistance from a variety of people and programs.*



# Mission Statement

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*It is the mission of the Foundation to receive and manage donations in order to enhance the ministries of the Church over and beyond the operating budget.*



First Presbyterian Church Foundation  
763 North Boulevard  
Baton Rouge, Louisiana 70802  
225.387.0617  
Visit us at [www.fpcbr.org](http://www.fpcbr.org).