



Planned Giving & Trust Services

Importance of Account for Both

STEWARDSHIP

Cash Flow



Assets

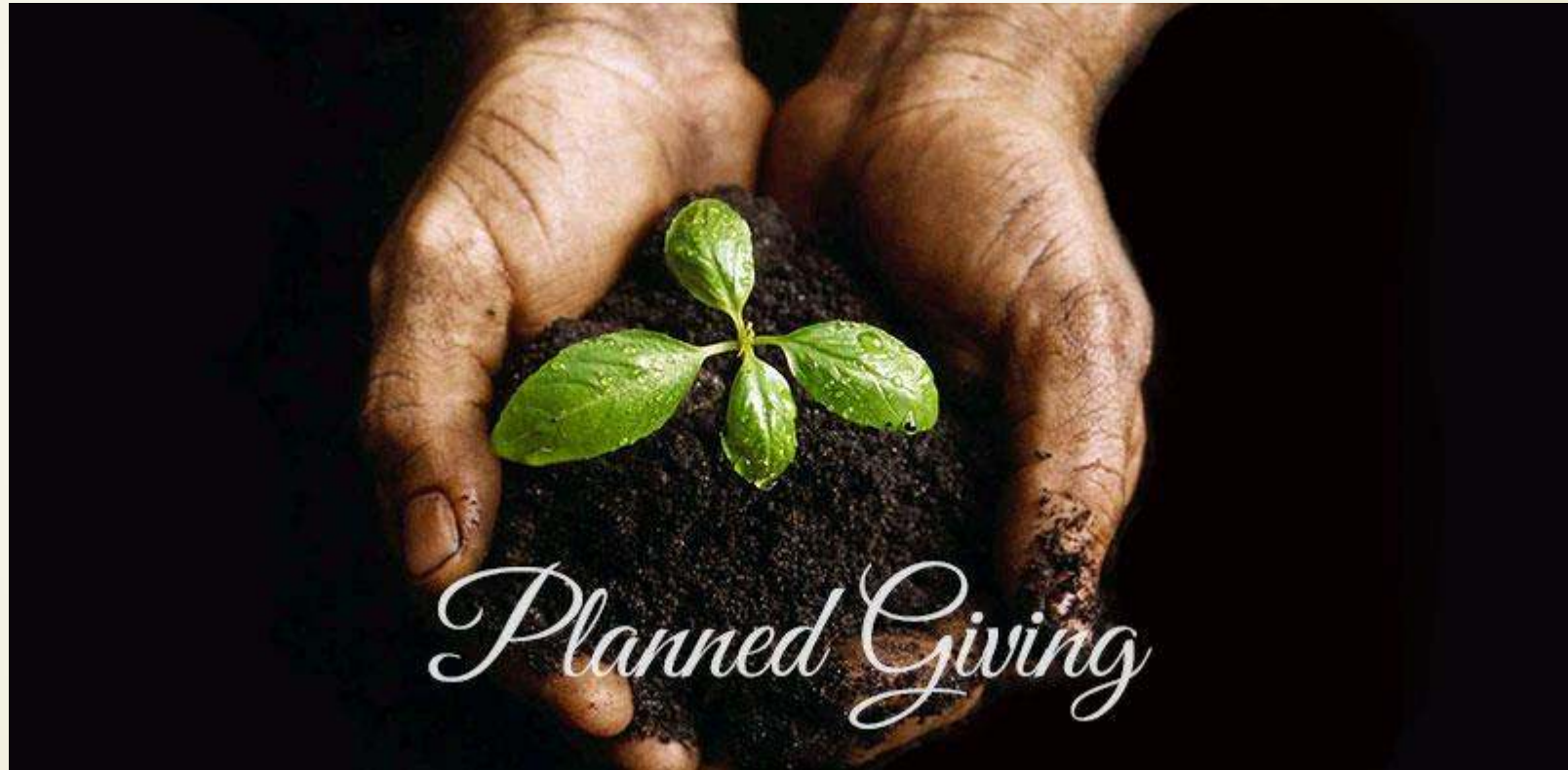


EVERY CONFLICT HAS:



ECONOMIC WARFARE

WHAT IS PLANNED GIVING?



Long-term income

STEWARDSHIP AND PSI



Short-term income

Planned Giving



15 to 20 years to become income

WHAT IS TRUST SERVICES?



WHO MAKES THE TRUST?

➔ Grantor (s)

Could also be called:

Trust Maker, Settlor, Trustor,



WHO MAKES THE RULES?

- Trust Document
- State Law



METHOD OF ACCOUNTING

- CASH (NOT ACCRUAL)
- Accrual method may be used but is usually not recommended or needed.





SEPARATE

➤ Corpus/Principle

➤ Income (ORDINARY & CAPITAL GAIN)

Both current and undistributed

TRUSTS FLAVORS

- ▶ Revocable
 - ▶ Grantor retains control
 - While competent & living, trust may be changed
- ▶ Irrevocable
 - ▶ Grantor has very little control





ASSET VALUATION

- Revocable Trust
 - Consistent use of either cost basis or market value



REVOCABLE

ASSET VALUATION

- ▶ Irrevocable Trust
 - ▶ market value must be used
 - ▶ Requires fee appraisal





ASSET VALUATION

- ▶ Contingent Assets
 - ▶ Nominal amount \$1

- ▶ Applies to both Revocable and Irrevocable trusts

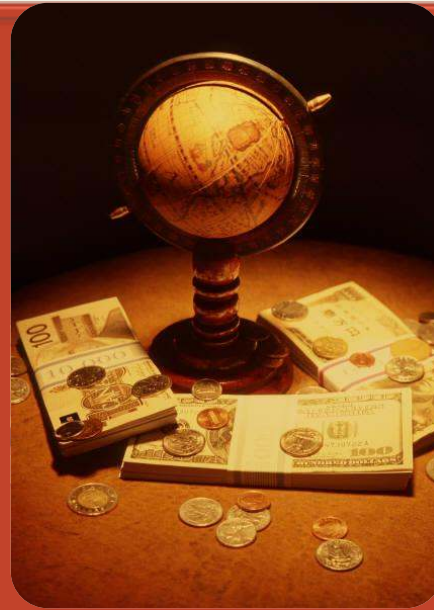
- ▶ Not really current trust assets but must be accounted for the future



WHY INVEST MONEY IN PLANNED GIVING?



THE REWARDS
OF FAITHFULNESS



**Contributions to the Advancement of
the Work of the Church Through
Planned Giving & Trust Services Since
1968 = over \$1.8 Billion**



General Conference Planned Giving & Trust Services Maturities Report 2015

North American Division (Unions) – \$30,464,546.17

General Conference	\$1,557,342.15
Atlantic Union Conference	105,330.00
Canadian, Seventh-day Adventist Church in	1,832,380.92
Columbia Union	1,765,268.81
Lake Union Conference	2,780,261.00
Mid-America Union Conference	1,497,313.09
North Pacific Union Conference	6,772,290.65
Pacific Union Conference	8,596,065.57
Southern Union Conference	2,534,887.13
Southwestern Union Conference	3,023,406.85



General Conference Planned Giving & Trust Services Maturities Report 2015

GC/NAD Institutions - \$10,195,684.15

Andrews University	753,824.00
It Is Written	1,451,373.15
Loma Linda University	6,850,662.00
Voice of Prophecy	1,139,825.00

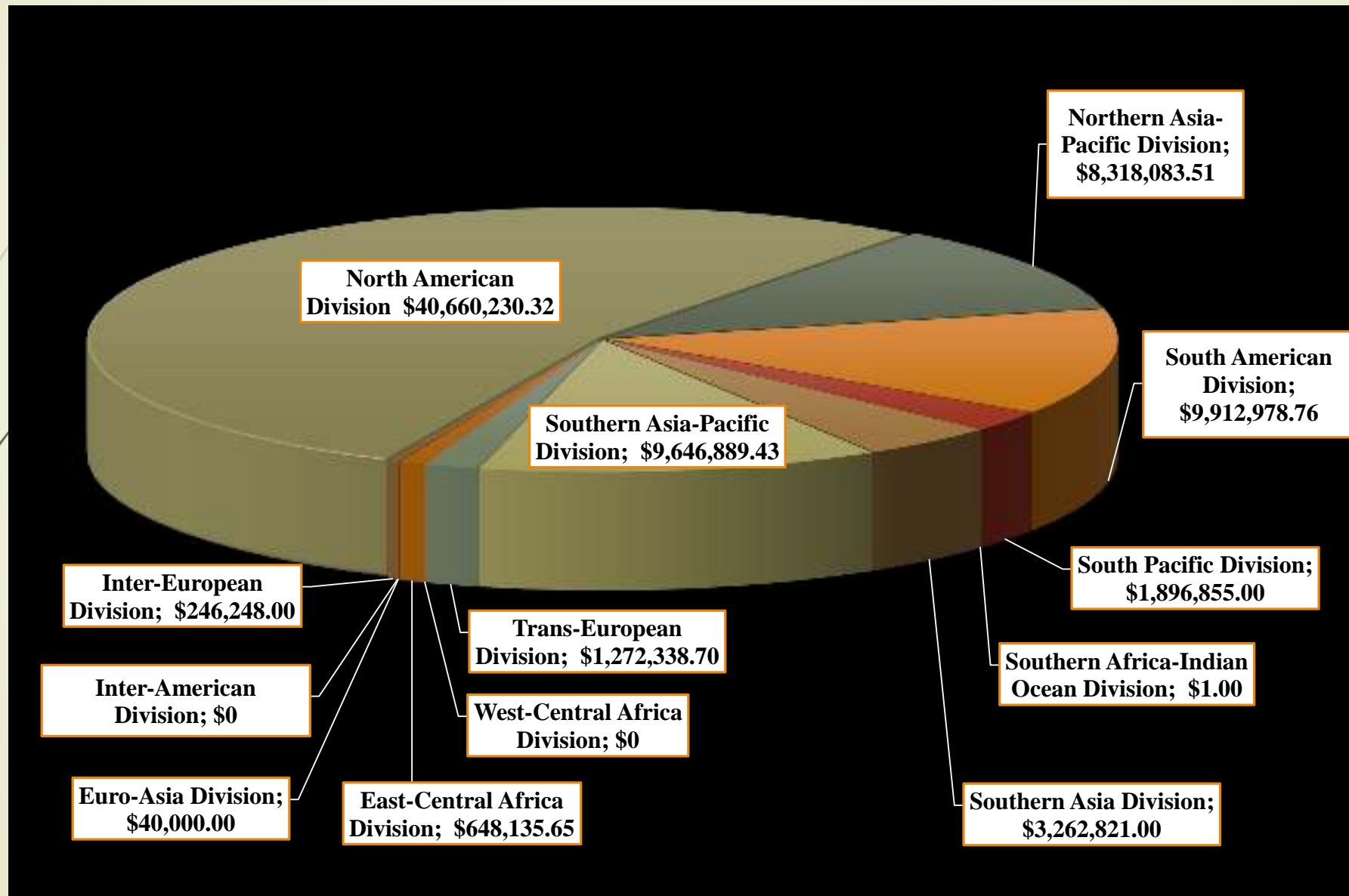



General Conference Planned Giving & Trust Services Maturities Report 2015

TOTALS

North American Division (Unions)	\$30,464,546.17
GC/NAD Institutions	9,055,859.15
Other Divisions	35,244,351.05
GRAND TOTAL	\$75,904,581.37

ALL DIVISIONS - \$75,904,581.37





“In the trust given to the first disciples, each believer has a share. Each one is to be an executor of the Saviour's will. ”



Last Will & Testament of Christ

The Review and Herald, January 7, 1902.