



**WESLEYAN
IMPACT
PARTNERS**
IGNITING IMAGINATION

Growing Impact With Asset-Based Philanthropy

PRESENTED BY:

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Today's Conversation

- Wesleyan Impact Partners' Purpose
- Philanthropic Landscape
- Asset-Based Philanthropy



Our Purpose

- A financial and leadership ministry partner and resource
- For a Spirit-led movement of love, generosity, and belonging
- Across the United States

Partnering in a Cycle of Generosity

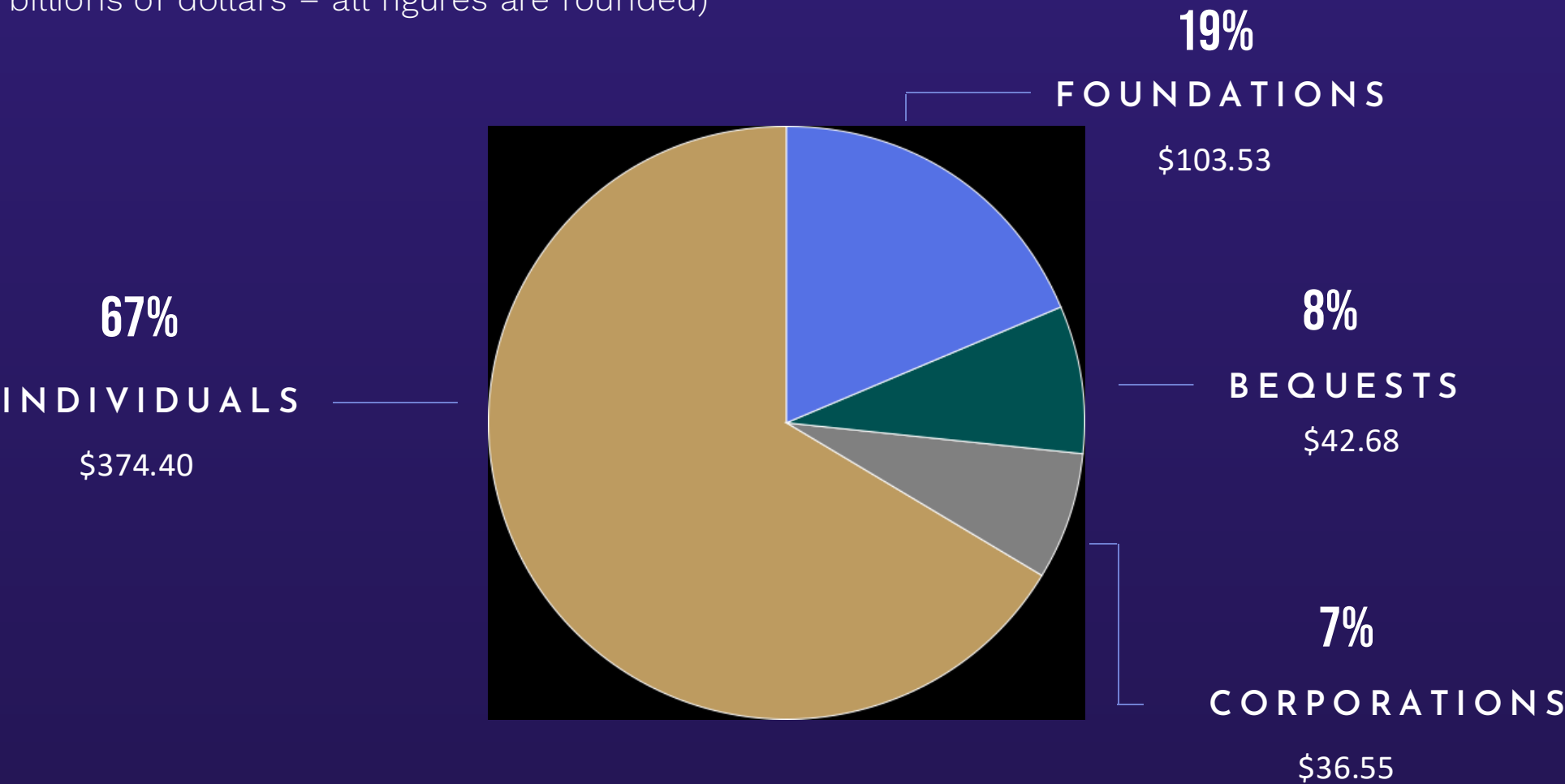


Philanthropic Landscape in the United States



2023 Contributions: \$557.16 Billion by Source of Contributions

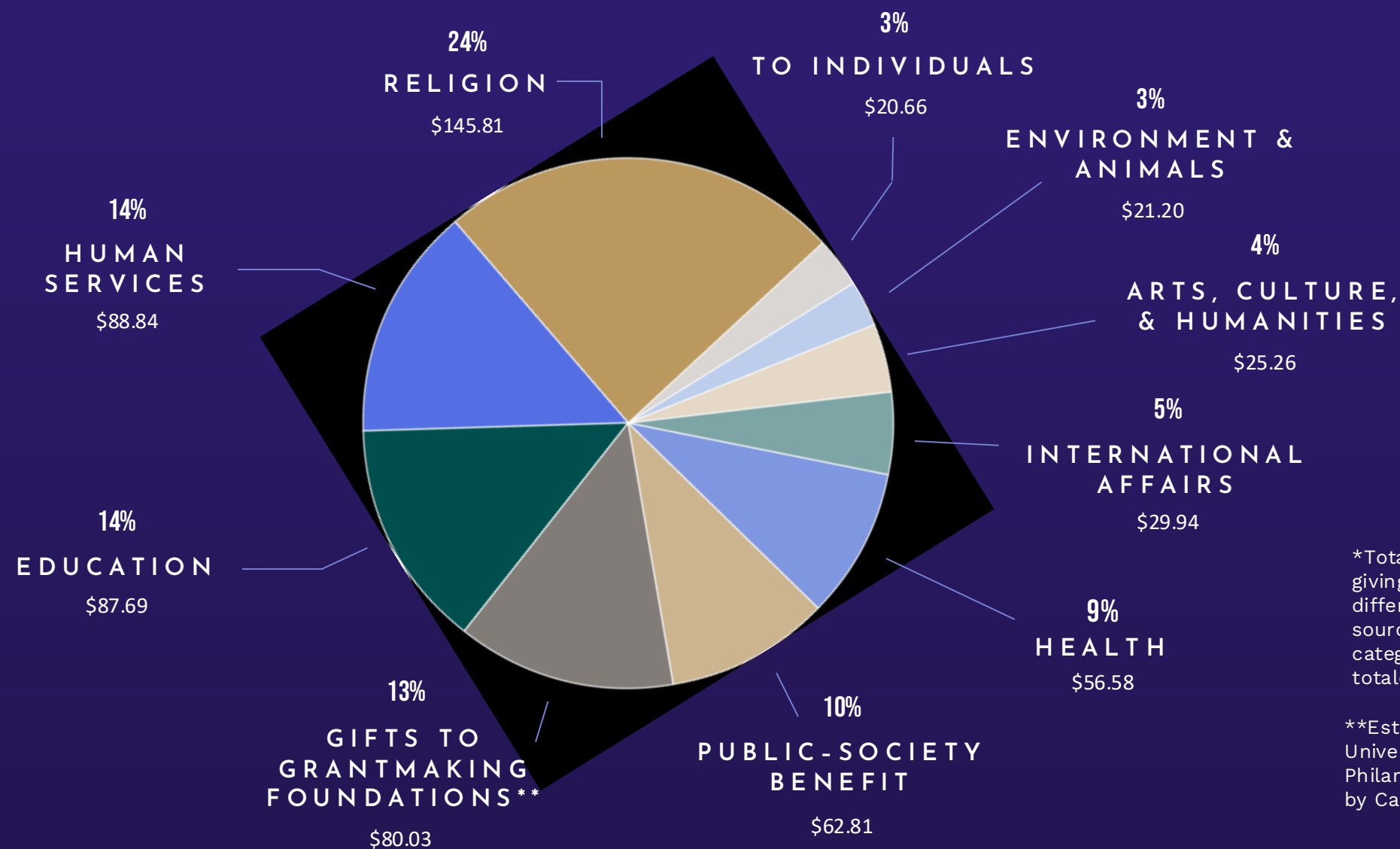
(in billions of dollars – all figures are rounded)



*Giving USA 2024

2023 Contributions: \$557.16 Billion by Type of Recipient Organization

(in billions of dollars — all figures are rounded)

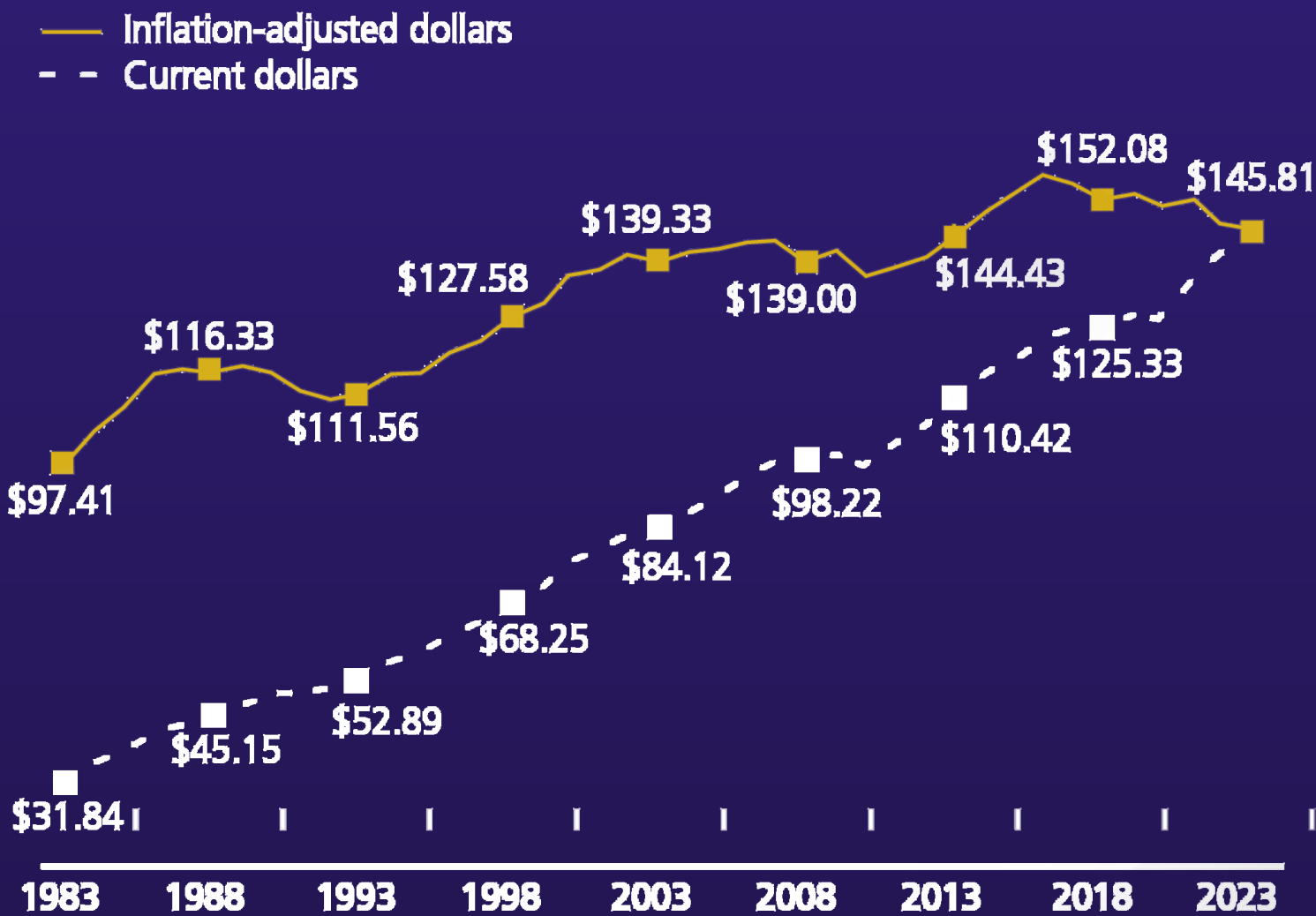


*Total includes unallocated giving, defined as the difference between giving by source and recipient categories. Unallocated giving totaled \$-61.66 billion in 2023.

**Estimates developed by Indiana University Lilly School of Philanthropy using data provided by Candid.

Giving to Religion 1983-2023

(in billions of dollars)



*Giving USA 2024

The Greatest Wealth Transfer in History...

*"Let the old men plant trees,
though they may never expect to eat the fruit of them."*

- Rev. Reuben Smith, 1868

Legislation Impacts Philanthropy

- Tax Cuts and Jobs Act of **2017: *sunsets in 2025***
- SECURE Act 1.0 of **2019**
 - Inherited IRA's for non-spouses must be distributed within **10 years**
- CARES of **2020: IRA QCD becomes permanent**
- SECURE 2.0 Act of **2023**
 - Increases the minimum age for **RMD's to 73**
 - Established the **IRA legacy gift via QCD**

Gifts of Assets: A Value Proposition

- Most wealth is held in non-cash assets that have appreciated in value
- Inheritance is about more than money
- Charitable planning creates a greater sense of investment: those who make bequests often increase their annual support

Assets That Make Great Gifts

- Appreciated Securities
- Tangible Assets
 - Real Estate
 - Art & collectibles
- Intangible Assets
 - IP, Royalties, Partnerships
- Remember: cash is the most expensive way to make a gift.



Easy Gifts of Assets

- Will or Living Trust
- Beneficiary Designations
 - IRA
 - Life Insurance
 - Bank Accounts & CDs
- Qualified Charitable Distribution (QCD)

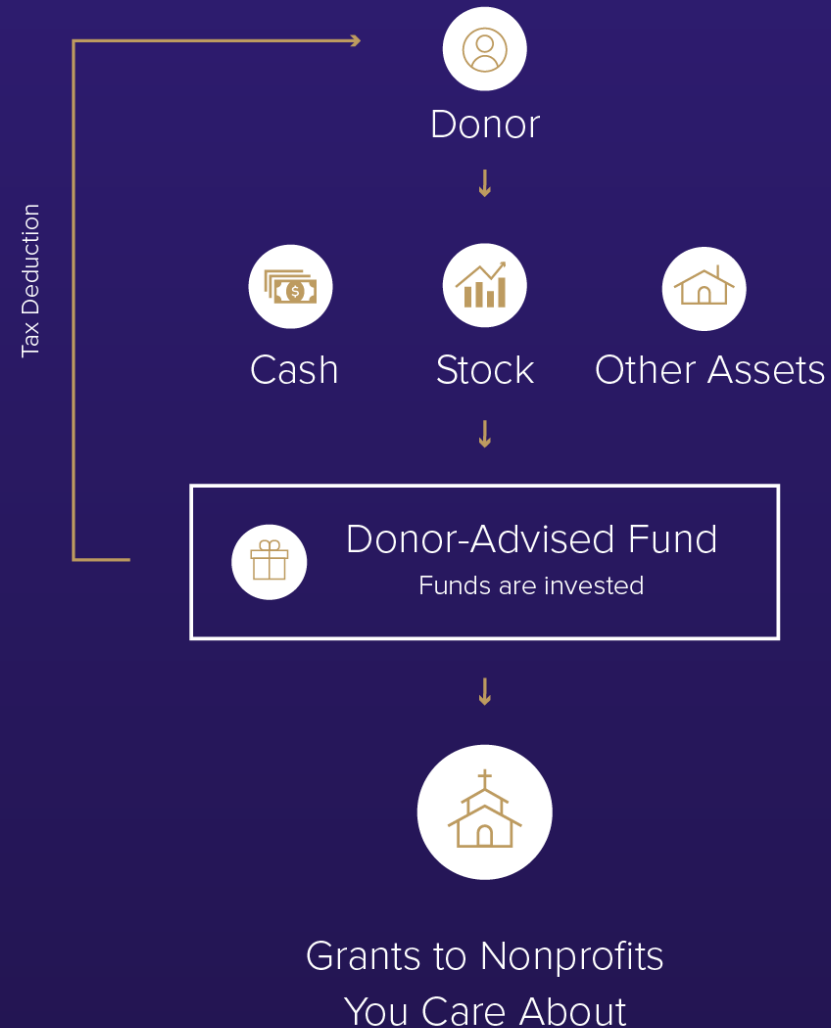


Taxwise Gift Plans: Life Income Gifts

Charitable Annuities and Charitable Trusts



Taxwise Gift Plans: Donor Advised Funds



Resources

- www.WesleyanImpactPartners.planmygift.org
- Giving USA (annual report of philanthropy)
- The Philanthropic Autobiography by Dr. Bill Enright
- A Spirituality of Fundraising by Henri Nouwen
- Imagining Abundance by Kerry Robinson



**Questions
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