



2013
**NONPROFIT
SUMMIT**
From Ideas to Action

**Gifts That Give Back –
Developing a Planned Giving Program**

7:30am – 8:30am

Speakers: Kimberly P. Griffith, CPA, Alpern Rosenthal
Deanna M. Conte, CPA, Alpern Rosenthal
Frederick H. Leasure, CFRE, Alpern Rosenthal

Sponsor: Alpern Rosenthal



Gifts That Give Back – Developing a Planned Giving Program

Kimberly Griffith
*Co-Director,
Not-for-Profit Services Group
Alpern Rosenthal*

Deanna Conte
*Co-Director,
Not-for-Profit Services Group
Alpern Rosenthal*

Frederick Leasure
*Charitable Giving Consultant,
Not-for-Profit Services Group
Alpern Rosenthal*



Introduction

- Speakers
- Overview of topic





Yes You Can Do Planned Giving!

Frederick H. Leasure,
Charitable Giving Consultant

Defining Planned Giving

- “a program of giving that requires the assistance of a professional to complete the gift”



Characteristics of Planned Gifts

- Gifts from assets rather than income
- Gifts larger in size than annual gifts
- Gifts that are developed over a long time
- Gifts built on personal relationships



Why Do Planned Giving?

- 24.4 Billion in estate gifts given in 2011
- 12.2% increase from 2010
- Provides for long-term support
- Increases donor loyalty



Starting the Process

- Review gifts you have received
 - Stock transfers
 - Bequests
 - Property transfers
- Enlist support from staff and board
 - Clarify opportunities
 - Make expectations clear



Put a Structure In Place

- Create a gift acceptance policy
- Determine how gifts will be used
- Establish a donor recognition program
 - Legacy Society
 - Educational opportunities



Identify Prospects

- Long-term loyalty
- Persons with assets not necessarily income
- Cultivate relationships
- Understand your role as matchmaker
- **BE PATIENT!**



Become Knowledgeable

- Take a survey course
- Use colleagues
- Join professional organizations
 - PPP
 - PPGC
 - AFP
- **YOU DON'T NEED TO KNOW EVERYTHING!**



ppgc



Why Heinz is Important

- Donor holds 150 shares of Heinz Stock
- This fall the donor will receive a check for \$72.50 per share and be taxed on the gain
- If basis was \$12.75 per share, tax would be \$1,344
- Transfer to charity – no tax & \$10,875 deduction



Summary

- Accounting impact of charitable giving
- Current accounting and auditing trends

