



## DONOR-ADVISED FUND

### 2010 Stewards Fund Review

In several ways, 2010 might be dubbed “the year of the comeback.” Following 2008 and 2009, two of the most difficult economic years in history, Stewards Fund account holder activity was definitely rejuvenated in 2010.

This was evidenced in the “comeback” of appreciated securities. The number of stock gifts received by Barnabas Foundation nearly doubled from 2009 to 2010. Stewards Fund account holders who had not donated for some time, made a “comeback” as well.

There was a 6% increase in the number of Stewards Fund grants issued from 2009 to 2010. Four thousand, four hundred and nine (4,409) grants went to support one thousand, one hundred and three (1,103) charities.

In 2010, generous stewards increased their contributions into their Stewards Fund accounts by 30% (495 contributions versus 380 in 2009). This significant increase was also a good indication of a “comeback” by Stewards Fund donors.

### Remarkable Levels of Generosity

It’s incredible to realize the impact that good stewards can have on the kingdom with their Stewards Fund gifts. To get an idea of that impact, from 1990 through 2010, stewards have provided \$279 million to selected charities. These charities include a wide variety of Christian ministries.

#### Stewards Fund at a Glance

	2006	2007	2008	2009	2010
<b>Number of Charities Supported</b>	1,190	1,219	1,252	1,107	1,103
<b>Amount Distributed to Charities</b> (millions)	\$24.08	\$31.50	\$27.97	\$20.20	\$18.25
<b>Amount Contributed</b> (millions)	\$35.13	\$29.49	\$23.68	\$10.92	\$14.45
<b>Number of Grants</b>	4,544	5,069	4,891	4,157	4,409



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### A Donor-Advised Fund For Everyone

One of the biggest benefits of our Stewards Fund is that it makes it possible for almost anyone to use a donor-advised fund for charitable gifts.

Although most donor-advised funds require much larger minimum deposits, a Stewards Fund account only requires \$10,000. This means that you don't have to be a millionaire to take advantage of the tax deduction and timing benefits that a Stewards Fund offers.

Since Barnabas Foundation is a 501(c)(3) charity, you receive a tax deduction for the amount contributed to your Stewards Fund at the time your account is credited. You may then recommend grants to your favorite charities at the time that is best for you and them.

The Stewards Fund is also appropriate for those who are in a position to make large contributions to their accounts. These opportunities may arise in connection with the sale of a business, real estate or appreciated stock, to name just a few. Both timing and flexibility contribute to the Stewards Fund's universal appeal.



### How a Stewards Fund Provides Benefits...

A Stewards Fund account provides the opportunity to:

- Time your gift to gain the greatest tax advantage
- Support more than one charity from a single gift
- Avoid capital gain tax on contributions of long-term appreciated assets

### How You Get Started...

Contact Barnabas Foundation toll-free at 888.448.3040 or [stewardsfund@barnabasfoundation.com](mailto:stewardsfund@barnabasfoundation.com)



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### Stewards Fund Q & A

#### What kind of assets can I give to establish an account?

You have the flexibility to give the asset that makes the most sense for your specific situation. Almost any asset can potentially become a charitable gift...stocks and other securities, real estate, business interests (particularly prior to a sale), life insurance, farm commodities, equipment and collectables.

#### Why should I give appreciated assets?

The federal tax law makes gifts of appreciated assets owned for at least one year advantageous for many people.

- Appreciation on charitable gifts is not subject to capital gain tax.
- You receive a tax deduction for the full value.
- The actual cost to you could be significantly lower when using appreciated assets.

#### Can I establish an automatic charitable grant payment schedule?

Yes, you may specify automatic payments to your favorite charities on a quarterly, semi-annual or annual basis.

#### Will you have historical information on my charities so I don't have to provide it each time?

If you use our on-line grant process, we will have a record of previous charities which you have supported and all necessary contact information. When making a new on-line grant request, information for previously supported charities is automatically provided.

#### How quickly will my grant requests be processed?

All requests that are approved by Thursday are mailed directly to the organizations you recommend by Friday of the same week.

#### What if my favorite charity experiences an emergency need?

In emergency situations, please call us and we will work with you to accommodate your request. We understand the nature of relief agencies and your concern about the timeliness of your support.