

**SECTION VII**

# Resources



# Theological Foundation

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Reflections of a pastor . . .

**G**OD'S ABUNDANCE IS POURED ON ALL OF US DAILY; we are stewards of all we are and have, including our accumulated assets. We need to help our people become aware of all of their abundance, to know from whom it comes, and thereby to be overwhelmed with a sense of deep gratitude.

We need to teach our people that as stewards, we own nothing to do with as we please (not even our estates); rather, we are God's caretakers or managers, to do as God would have us do with our abundance, including our assets. We need to remind our people that we are made in the image of God, who is the Great Giver. Therefore, to become all we are meant to be, we must increasingly develop a giving spirit, a giving attitude in all dimensions of life.

As God's children, we have a "need to give" to become fully human. Moreover, when we develop that giving spirit and learn to give generously we will experience two of God's wondrous surprises. We are filled with an inexplicable joy and we discover that the more we give, the more that keeps coming back to us! We cannot outgive God!

# Scriptural References

## Related to the Stewardship of Assets

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“So now, Israel, give heed to the statutes and ordinances that I am teaching you to observe, so that you may live to enter and occupy the land that the LORD, the God of your ancestors, is giving you.”

Dt. 4:1

“Do not say to yourself, ‘My power and the might of my hand have gotten me this wealth.’ But remember the LORD your God, for it is he who gives you power to get wealth, so that he may confirm his covenant that he swore to your ancestors, as he is doing today.”

Dt. 8:17–18

“Riches and honor come from you, and you rule over all. In your hand are power and might; and it is in your hand to make great and to give strength to all. And now, our God, we give thanks to you and praise your glorious name. But who am I, and what is my people, that we should be able to make this freewill offering? For all things come from you, and of your own have we given you.”

1 Chr. 29:12–14

“Go to the ant, you lazybones; consider its ways, and be wise. Without having any chief or officer or ruler, it prepares its food in summer, and gathers its sustenance in harvest. How long will you lie there, O lazybones? When will you rise from your sleep?”

Prv. 6:6–9

“Do not store up for yourselves treasures on earth, where moth and rust consume and where thieves break in and steal; but store up for yourselves treasures in heaven, where neither moth nor rust consumes and where thieves do not break in and steal. For where your treasure is, there your heart will be also.”

Mt. 6:19–21

The Parable of the Talents

Mt. 25:14–30

The Judgment of the Nations

Mt. 25:31–46

“Jesus, looking at him, loved him and said, ‘You lack one thing; go sell what you own, and give the money to the poor, and you will have treasure in heaven; then come, follow me.’”

Mk. 10:21

“... ‘give, and it will be given to you. A good measure, pressed down, shaken together, running over, will be put into your lap; for the measure you give will be the measure you get back.’”

Lk. 6:38

The Parable of the Rich Fool

Lk. 12:13–21

“... for we brought nothing into the world, so that we can take nothing out of it.”

1 Tm. 6:7

“As for those who in the present age are rich, command them not to be haughty, or to set their hopes on the uncertainty of riches, but rather on God who richly provides us with everything for our enjoyment. They are to do good, to be rich in good works, generous, and ready to share, thus storing up for themselves the treasure of a good foundation for the future, so that they may take hold of the life that really is life.”

1 Tm. 6:17–19

*All passages from the NRSV*

# Thoughts and Reflections Related to the Stewardship of Assets

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“When we cast our bread upon the waters, we can presume that someone downstream whose face we will never know will benefit from our action, as we who are downstream from another will profit from the grantor’s gift.”

Maya Angelou  
*Wouldn’t Take Nothing for My Journey Now*

“No, you can’t take it with you. And without the proper precautions, you can’t even leave it behind.”

ITT Hartford Advertisement

“Give strength, give thought,  
Give deeds, give wealth;  
Give love, give tears,  
And give yourself.  
Give, give be always giving.  
Who gives not is not living;  
The more you give,  
The more you live.”

Unknown

“We have within us, each one, so much more of power than we ever spend—such misers of miracles we are, such pinch penny guardians of grace.”

Frederick Buechner

“It may be more blessed to give than to receive, but with a life income gift you can do both at the same time.”

Bangor Theological Seminary Newsletter

“Stewardship means placing oneself (all of oneself) at God’s disposal. Earthly goods are given to be used, not to be collected . . . hoarding is idolatry.”

Dietrich Bonhoeffer

“Generosity during life is a very different thing from generosity in the hour of death; one proceeds from genuine liberality and benevolence, the other from pride and fear.”

Horace Mann

“You can’t plant the seed and pick the fruit the next morning.”

Jesse Jackson

“Others have planted so that I might eat. I will plant so others may eat.”

Hausa saying, Northern Nigeria

“Philanthropy is a mystical mingling of a joyful giver and an artful asker and a grateful recipient.”

Douglas Lawson  
*Give to Live*

“The need to leave a legacy is our spiritual need to have a sense of meaning, purpose, personal congruence, and contribution.”

Stephen Covey  
*First Things First*

“I did not find the world desolate when I entered it and as my fathers planted for me before I was born, so do I plant for those who will come after me.”

The Talmud

“We should so live and labor in our times that what came to us as seed may go to the next generation as blossom, and what came to us as blossom may go to them as fruit. This expresses the true spirit in the love of humankind.”

Henry Ward Beecher

“Philanthropy is not in our genes; it is a learned behavior. You don’t come into the world with an appetite for giving; you learn it from observation and experience. Just because a person is mature in their ability to make money doesn’t mean they are more than ‘charitable infants’ in their giving.”

Paul Brooks, President  
Renaissance Corporation

“We have a poor theology of institutions. We do not see the very structure of institutions as possible servants of God and gifts of ministry. Consequently we look at our institutions as albatrosses . . . Poor theology penalizes the Church that attempts to work for the future.”

Loren Mead  
*The Once and Future Church*

“A primary spiritual task of churches is to help Americans deal with the dilemmas of wealth. Our avoidance of the issue of endowments is a symptom of our avoidance of that larger spiritual issue. A church that cannot face the sin and grace involved in endowments is crippled in dealing with the sin and grace with which each of its members has to live daily.”

Loren Mead  
*Transforming Congregations for the Future*

“The act of philanthropy is a spiritual act, an expression of caring for one’s fellow human beings. It is a belief in the future—that the future can be good. It is investing in that future. It is helping to make the dream come true.”

Arthur C. Frantzreb, Historian

“Philanthropy is loving, and ameliorative, revolutionary; it wakens lofty desires, new possibilities, achievements, and energies; . . . it touches thought to spiritual issues, systematizes action, and insures success.”

Mary Baker Eddy

“Financial support of the church is not a charity among charities. It is an act of faith.”

Paul C. Clayton, *Mission: A Parish Perspective*

“Often we are generous out of duty rather than delight . . . when we give cheerfully and accept gratefully, everyone is blessed.”

Maya Angelou  
*Wouldn’t Take Nothing for My Journey Now*

“The spiritual meaning of stewardship: to honor what has been given us, to use power with a sense of grace, and to pursue purposes that transcend short term self interest.”

Peter Block  
*Stewardship: Choosing Service Over Self-Interest*

“Where there’s no gardener, there’s no garden.”

Stephen R. Covey  
*First Things First*

“My main philosophy is that my money is a loan from God. I’m in charge of it. I’m responsible for investing it, giving some of it away, providing for my family, and protecting it.”

Orel Hershiser IV, Cleveland Indians Pitcher

“The value of life is measured not by its devotion but by its donation.”

Unknown

“When we come into this life, we don’t really own anything. And we own nothing when we leave. It is only a lease we have during our lifetime, and it is up to us to make the most of it.”

Jerold Panas  
*Mega Gifts: Who Gives, Who Gets Them*

# Information about UCC Planned Giving Resources

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**T**HE UCC PLANNED GIVING MINISTRY makes available a variety of resources to UCC congregations as they develop and implement their planned giving ministries. These resources include:

- Brochures on gift vehicles: UCC Gift Annuities, UCF Pooled Income Fund, Charitable Remainder Trusts.
- Bulletin inserts (masters) on wills, planned giving, and ways of giving.
- Gift Packets, containing up-to-date information on UCC Planned Gifts.
- Endowment Resource Packet, containing further resources for developing endowment guidelines.
- Wills Emphasis Packet, containing further resources for planning a congregational wills program.
- Estate Planning Record, a resource to assist individuals in their estate planning.
- Our Web page (address follows) provides access to individual planned gift calculations, current Gift Annuity rates, and descriptions of Financial Development print resources.

Please contact the UCC Financial Development Ministry for current information about UCC resources or for information about commercial vendors who produce planned giving resources.

UCC Financial Development Ministry  
700 Prospect Avenue East  
Cleveland OH 44115-1100  
Phone: (800) 846-6822  
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Web site: [www.ucc.org/giving](http://www.ucc.org/giving)

# Planned Giving Glossary

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**Annuitant** The individual who receives lifetime payments from a gift annuity.

**Annuity, Gift Annuity** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Appreciated Property** Property, such as real estate or securities, that has a value greater than its cost basis.

**Capital Gains, Realized Capital Gains** The excess of money received from the sale of property over the original amount paid for the property (cost basis).

**Charitable Income Tax Deduction** The amount a donor can deduct from a federal income tax return for a charitable gift.

**Charitable Lead Trust** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Charitable Remainder Annuity Trust** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Charitable Remainder Unitrust** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Charitable Remainder Beneficiary, Charitable Beneficiary** The charity identified by the donor in a gift contract to receive the remaining principal after the life income beneficiaries' death or termination of contract.

**Codicil** An addition or amendment to a will.

**Cost Basis** The original cost of property plus improvements and other expenses paid by the owner during the period of ownership.

**Deferred Gifts** Another term for planned gift, i.e. a carefully considered way of giving out of one's accumulated assets that is prearranged through a will, a trust, or other life income agreement that may provide lifetime income for one or more individuals, where upon their deaths the remaining principal will go to the named charitable beneficiary.

**Deferred Payment Gift Annuity** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Endowment** A fund whose principal is held in perpetuity, and income only is distributed.

**Executor/Executrix** The individual named in a will to settle the testator's estate.

**Federal Estate Tax** The tax imposed on the transfer of property upon death.

**Federal Gift Tax** The tax imposed on the transfer of property during the lifetime of the donor. This tax is paid by the donor.

**Intestate** Dying without a will.

**Life Expectancy** An estimated calculation of the number of years a person will live from any particular age.

**Memorial Gift** A gift in memory of a deceased individual.

**Pooled Income Fund** A gift plan made available from the UCC Planned Giving Ministry. See Section VI in this manual.

**Prospect** An individual identified as being a potential donor.

**Residuary Clause** A clause in a will that bequeaths or devises property not already disposed of earlier in the will.

**Revocable Living Trust** A gift plan made available from the UCC Planned Giving Ministry. See section VI in this manual.

**Secondary Beneficiary** The person named in a gift agreement to receive the life income payments should the primary beneficiary predecease him or her.

**Testamentary Trust** A trust created by a provision in a person's will.

**Testator** The individual making a will.

**Trustee** The individual or institution that is responsible for administering a trust.

**Trust Principal** The assets of a trust.

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