

WHO WILL MANAGE THE ENDOWMENT?

The Northwest Presbyterian Church Endowment and Special Gifts Committee manages the fund and provides the session with regular reports on its activity. The Committee consists of five voting members; the session chairs of the stewardship and witness divisions and three at-large members who are elected by the session. The Pastor and Church Chief Financial Officer serve as ex officio, non-voting members. The Committee regularly reports to the Session on its activities. The Presbyterian Foundation, which was established over 200 years ago and manages more than 1.5 billion dollars in assets for individuals and institutions of the church, is the primary investment manager of the Endowment.

HOW ARE GIFTS TO THE FUND RECEIVED?

Funds are received in one of two ways into the Endowment. The Endowment Committee encourages contributors to place a minimum of restrictions on gifts, however the Committee will honor all donor restrictions that are approved by the session.

- Undesignated Gifts. Each bequest, devise or gift which has not been designated by the donor shall be allocated to the General Endowment Fund.
- Designated Gifts. A donor may designate either of the other Funds for donor's gifts and may also designate the uses to which the principal, income or both may be applied. The Committee may counsel with any donor to assure that gifts are used to further the works of Jesus Christ.

NORTHWEST
OAK TREE
ENDOWMENT FUND

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WE INVITE YOU TO ADD YOUR BRANCH TO OUR
OAK TREE ENDOWMENT FUND.
FOR MORE INFORMATION CONTACT
THE CHURCH OFFICE
OR ANY OF THE COMMITTEE MEMBERS.

THE NORTHWEST PRESBYTERIAN
ENDOWMENT
AND SPECIAL GIFTS PLAN

Northwest Presbyterian Church
4300 Northside Drive, NW
Atlanta, GA 30327
(404) 237-5539

Principal and income from the endowment funds shall be used for special projects and support of Northwest Presbyterian Church beyond the normal operating budget.

Just as God's majestic oak tree overlooking our Church is a symbol of strength and security, this plan will empower Northwest to become an indispensable force as we carry Christ's message into future generations.

NORTHWEST OAK TREE ENDOWMENT FUND

WHY A NORTHWEST ENDOWMENT?

Recognizing God in Jesus Christ as the giver, sustainer, and redeemer of human life, and wishing to acknowledge our gratitude for all of God's benefits to us, the Session established the Northwest Presbyterian Church Endowment and Special Gifts Plan in 2001. Its purpose is to provide members and friends of this congregation with the opportunity to practice faithful stewardship of accumulated resources and to ensure the funding of ministries of our congregation and the larger church in perpetuity. Gifts made to the Endowment in one's lifetime have the potential of bearing fruit in the cause of Jesus Christ for many lifetimes over.

FUNDS WITHIN THE PLAN

- **General Endowment Fund.** This fund receives undesignated gifts and the principal is invested for growth and income. Distributions from this fund may be made to the Internal Church Support Fund and to the Benevolent Outreach Fund described below, as the Committee deems appropriate, but no more than 5% may be distributed in any one year.
- **Internal Church Support Fund.** The principal and income from this fund is used for special projects and support of Northwest Presbyterian Church beyond the normal operating budget. These include such expenditures as construction, repairs and refurbishing of buildings; landscaping projects; addition of furniture, fixtures and equipment; debt reductions; and program expenditures for youth, education, music and worship.
- **Benevolent Outreach Fund.** Principal and income from this fund is used for extended mission work and benevolences over and above the annual budget including such uses as special outreach to ethnic, elderly, disadvantaged, or homeless people in the Church's ministry; mission-oriented projects; evangelism; educational projects; and good causes such as capital gifts and scholarships to colleges and seminaries, retirement homes and children's homes; world missions; new church development; and other worthwhile causes.

HOW CAN YOU PARTICIPATE?

The best gift is one that is appropriate to your particular interests and circumstances. Gifts of all sizes are important, and may be made in cash, securities, real estate, or other assets. Donor benefits of these contributions can include income tax deductions, estate tax deductions, and avoidance of capital gains taxes. Contact the church office to be put in touch with a representative of the Endowment Committee to discuss the plan that may be best for you.

- **Outright Gifts** of any amount may be made at any time in memory of loved ones, in honor of others, in celebration of special events, in thanksgiving for God's goodness.
- **Life Insurance Policies** existing or new, partial or in full, may be donated.
- **Wills.** You can perpetuate your pledge to Northwest Church or designate an amount in your will through the Endowment program.
- **Lifetime Gifts.** A named beneficiary receives income from a trust during his/her lifetime and, at death, the remainder of the principal reverts to the Endowment.

Perhaps the greatest reward of giving to the Endowment is the knowledge that the gift, regardless of its size or form, will continue to assist the ministry at Northwest Presbyterian Church as it proclaims the good news of the Christian faith to generations well into the future.