



CAPSTONE™

LEGACY FOUNDATION



FOR SUCH A TIME AS THIS...



FOR SUCH A TIME AS THIS...

Capstone Legacy Foundation exists to provide Christian donors with tax-efficient charitable gift planning, fund strategic ministries, and advocate and leverage support in the Greater Philadelphia Region and beyond to advance the Gospel of Jesus Christ.

“Let a man regard us in this manner, as servants of Christ, and stewards of the mysteries of God. In this case, moreover, it is required of stewards that one be found trustworthy.”
1 Corinthians 4:1-2



“For no one can lay any other foundation than the one we already have – Jesus Christ.”

1 Corinthians 3:11 (NLB)



CAPSTONE

The head and heart of Capstone Legacy Foundation is Jesus Christ, our Capstone. Our goal is to reflect the character and heart of Jesus in doing what He directs. Our deepest desire is to encourage unity in the body of Christ through donor and community collaborations.

“Now to you who believe, this stone is precious. But to those who do not believe, ‘The stone the builders rejected has become the Capstone.’” (1 Peter 2:7).

LEGACY

Capstone Legacy Foundation assists by helping people use their assets in response to Jesus’ command to “seek first the Kingdom of God and His righteousness.” Through immediate gifts or long-term generational giving, Capstone helps donors leave a legacy through charitable giving that is intentional, strategic, and prayerful.

FOUNDATION

The foundation of Capstone is Jesus Christ – His principles and purpose.



FAITH AND FINANCES – INEXTRICABLY LINKED

Capstone Legacy Foundation is a 501(c)(3) organization motivated by faith in Jesus Christ. Our goal is to be a transforming agent that effects change with purpose and power. We recognize the inextricable link between faith and finances. Our commitment is to help Christians evaluate the many options and opportunities before them, and assist them when they desire to be strategic and intentional with their assets.

THE PURPOSE AND POWER OF CAPSTONE

We believe that by working together for solutions, Capstone offers efficiency and effectiveness which encourages greater levels of charitable support. Helping donors achieve their Christ-centered charitable objectives with enhanced results is our goal. We work closely with our donors and their financial advisors to shepherd the funds entrusted to us. We listen to one's personal intent, direction, and desire with the purpose to translate wishes into action. Serving with excellence, integrity, and a servant-leader heart is our objective. Capstone has a qualified team of professionals offering comprehensive services and networks to facilitate your God-given legacy.

THE COMMUNITY WE SERVE

Capstone Legacy Foundation's leadership has a diverse and long history of supporting worldwide and neighborhood ministries. The Foundation has a unique understanding and a deep commitment to help provide services and support for ministries within its own neighborhood of Philadelphia and beyond. The seismic shifts in our culture have reduced the power and influence of Christian values in politics, business, and education. The American church continues to be pushed to the margins of our society.

We understand the critical needs found in Philadelphia, nationally, and beyond. Capstone Legacy Foundation has been established "for such a time as this" (Esther 4:14). Philadelphians are 4.4 times more likely to be murdered, 1.4 times more likely to be raped, and 5.9 times more likely to be robbed than people in any other area in the United States.¹ Twenty-four per cent of Philadelphians live below the poverty line – nearly double the national average.² This great city also suffers with the fourth highest incident rate of HIV/Aids in the United States.

(1) OnBoard, LLC (2) 2007 American Communities Survey

"But seek first his kingdom and his righteousness, and all these things will be given to you as well. Therefore do not worry about tomorrow, for tomorrow will worry about itself."
Matthew 6:33-34



The writer of Ecclesiastes understood the responsibility of planning his estate carefully. He wrote, "Thus I hated all the fruit of my labor for which I had labored under the sun, for I must leave it to the man who will come after me. And who knows whether he will be a wise man or a fool? Yet he will have control over all the fruit of my labor..."

Ecclesiastes 2:18 – 19



THE CAPSTONE TEAM: Experience you can trust

Mrs. Nancy Huston Hansen serves as Chairman and CEO of Capstone, bringing more than four decades of leadership and knowledge of ministries operating in the Philadelphia region and beyond. As a vice president and director of The Huston Foundation, she has been immersed in the world of ministry leadership and philanthropy. She has served as a board member with many ministries, including Mercy Medical Airlift, Esperanza Health Center, Hi-Kidz International, Inner-City Movement, Resources for Better Families, Mission Media Ministries, Good News Communications, among others. This vast experience has led Mrs. Hansen to establish Capstone Legacy Foundation as an innovative and effective initiative to meet the needs of donors, ministries, and communities.

Mr. Thomas Skinner serves Capstone as Director of Partner and Community Relations and brings more than a quarter century of service and consulting skills. Helping high net-worth individuals and institutions discern and achieve their God-given objectives remains Thom's purpose. His reputation is one of integrity, insight, and success. His mentorship has been described as powerful and effective. Thom enriches Capstone's leadership through his service as the chief development officer with two graduate theological seminaries and a private university and has consulted for scores of ministries. We believe that Thom has been specifically prepared for his calling to Capstone.

Ms. Sharon Sukonick serves Capstone as Manager of Operations bringing over 20 years of experience in the non-profit and financial marketplace. Her early years were spent as a Manager in the Mortgage Department of Main Line Federal Savings and Loan Association. After rededicating her life to the Lord, she served her church as an Administrator and Ministry Leader. More recently, she was the Executive Assistant to a Christian Financial Advisor. Her servant's heart and desire to be a part of a ministry that benefits the Kingdom clearly define her calling to be a part of the Capstone team.

The board of Capstone, all committed Christians, meets monthly, guiding the team with an impressive set of skills, experience, and leadership.

The Capstone team is prepared to serve Christian donors and ministries through a wide array of services.



BENEFITS OF CAPSTONE LEGACY FOUNDATION VS. PRIVATE FOUNDATIONS

	Capstone Legacy Foundation	Private/Family Foundations
Cash Gifts	Tax deduction of up to 50% of Adjusted Gross Income (AGI).	Tax deduction of up to 30% of Adjusted Gross Income (AGI).
Stock Publicly Traded & Closely Held	Tax deduction of 100% of fair market value up to 30% of AGI.	Tax deduction limited to cost basis up to 20% of AGI.
Real Estate	Tax deduction of 100% of fair market value up to 30% of AGI.	Tax deduction limited to cost basis up to 20% of AGI.
Tax Exempt Status	Capstone Legacy Foundation is a 501(c)(3) public charity and is fully tax exempt.	Private foundations are subject to excise taxes and 5% payout requirements.
Annual Tax Returns	Individual funds are not required to file. Capstone Legacy Foundation prepares and files all tax reports to the IRS.	Must file annual Federal 990-PF and supporting schedules which indicate staff salaries, investment performance, fees, etc.
Establishing A Fund	A Capstone Legacy Foundation fund can be established in one day with a simple document and minimal fees.	Establishing a new foundation requires extensive legal, accounting and operational expenses on an on-going basis.
Investments	A diversified portfolio and economies of scale offer greater cost-efficiencies and minimize risks. Capstone Legacy Foundation and its affiliate funds work with professional money managers, with its board of directors providing experienced oversight.	Selection of investment strategies and professional fund advisors can become a very time consuming responsibility for a private foundation's Board of Trustees.
Expertise	Capstone Legacy Foundation's experienced board and staff can provide expertise to donors on a wide range of gift management, finance, and fund administration issues.	Must hire staff or board members to carry out administrative tasks on their own.
Grantmaking	The Capstone staff assists donors with grant administration, research, and program evaluation to ensure maximum community and Kingdom impact.	Requires extensive time to review proposals, investigate community needs, confirm status of grantees and evaluate previous distributions.
Accountability	Capstone Legacy Foundation conducts an independent audit each year. Publication of an annual report, public disclosure of grants and thoughtful selection of board members ensures funds are used in the communities' best interests.	Laws and regulations governing private foundations differ greatly from those of public charities and may require expensive specialized legal and finance expertise.
Privacy	Individual donors or grants can be kept private. If the donor wishes, Capstone Legacy Foundation can serve as a buffer between the donor and grant-seekers.	Required to file tax returns on grants, investment fees, staff salaries, etc. These are public records and are compiled into grant-seeker directories.

*All investment and tax questions should be referred to financial professionals.

“We will tell the next generation the praiseworthy deeds of the LORD...so the next generation would know them, even the children yet to be born, and they in turn would tell their children. Then they would put their trust in God.”
Psalm 78:4-7



CAPSTONE LEGACY FOUNDATION WHAT TO EXPECT

Every aspect of Capstone’s service is accomplished prayerfully and carefully. Because we take prayer seriously, Capstone Legacy Foundation has established a team of men and women who are committed to praying on a 24/7 basis for donors, ministries, and every aspect of Capstone Legacy Foundation.

A charitable receipt is issued at the time contribution is made to Capstone Legacy Foundation. Gifts may be made in the form of stocks, bonds, cash, real estate, closely held stock, various business interests, collectibles, and other non-cash assets.

We work closely with donors and financial advisors to create a personal investment management and giving strategy. Capstone offers donors the following gift planning services:

1. Donor Advised Funds
2. Endowment Funds
3. Field of Interest Funds (facilitating creative and innovative charitable giving to support unusual, special, or emergency situations)
4. Charitable Lead and Remainder Trusts (including wealth replacement vehicles)
5. Capstone will hold to the standard that all distributions will comply with the Foundation’s eligibility criteria.
6. The Foundation is committed to conducting due diligence on charitable organizations, which includes but is not limited to financial review, IRS compliance, adherence to mission, and grant accountability.
7. Capstone can also recommend ministries to our donors which have been examined through our due diligence process, when requested.

We work with donors and their children or other family members to encourage the giving philosophy of the donor beyond his or her lifetime. Our goal is to help our donors experience great joy in their giving through a personal one-on-one relationship.



CAPSTONE'S DISTRIBUTION ELIGIBILITY CRITERIA

Capstone Legacy Foundation will authorize the distribution of charitable funds to any Christian organization that has an established record of integrity and service which has complied with the Foundation's established verification process.

INELIGIBLE DISTRIBUTIONS

Capstone Legacy Foundation will not authorize the distribution of charitable funds to advance atheism, humanism, homosexual lifestyles, Marxism, anti-Americanism, abortion, violence, witchcraft, or any other activity that the Executive Leadership and/or Board of Directors might deem to be inappropriate, in conflict with the Foundation's unalterable Statement of Faith, or contrary to the organization's purposes, even though such distribution may be sanctioned by the Internal Revenue Service as legitimate purposes for tax-deductible donations and/or sponsored by other tax-exempt organizations.

Capstone Legacy Foundation retains the ultimate right to determine whether the request for distribution may fall into one of the above categories.

Prohibited distributions as established by the Internal Revenue Code include, but are not limited to, the following:

- To provide private benefit to the donor or any other related individual
- To pay dues or membership fees
- To purchase tickets to a charitable event or benefit, such as banquets, golf tournaments, auctions, sponsorships
- To pay a pledge made by donor to another charitable organization
- To pay for school tuition – apart from an established scholarship program
- To support charities on the US government terror-watch lists
- To support a political party or candidate for election

“For they gave according to their means, as I can testify, and beyond their means, of their own accord... but they gave themselves first to the Lord and then by the will of God to us.”
2 Corinthians 8:3-5b



“Each man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver. And God is able to make all grace abound to you, so that in all things at all times, having all that you need, you will abound in every good work.”
2 Corinthians 9:7-8



CAPSTONE: A TRUSTED PARTNER IN MINISTRY

Capstone provides fee-based* consulting services to Christ-centered Non-Profit Ministries, churches and Schools. Our services include:

- Strategic planning
- Leadership development
- Fundraising counsel (capital campaigns, endowment campaigns, planned and deferred giving programs, and general development counsel)

Capstone also provides seminars, workshops, and other continuing education programs for pastors and ministry leaders.

*Capstone partners are welcome to cover the consulting and educational fees through the Capstone Ministry Scholarship Fund.

SERVICES OFFERED TO THE CAPSTONE MINISTRY PARTNERS:

The Transformation Group (meets bi-monthly) – A forum of Philadelphia Regional Ministry leaders who pray for and discuss Christian ministry issues and advances in the community.

Intercessory Prayer – The heartbeat of Capstone is prayer. There is a team of men and women who are committed to praying on a 24/7 basis for donors, ministries, and every aspect of Capstone Legacy Foundation.

Kingdom Advisors (meets monthly at five locations) – A biblically-based study program for financial professionals interested in providing their clients with a biblical perspective on stewardship of their financial assets through careful investment management and informed giving.



CAPSTONE LEGACY FOUNDATION... FOR SUCH A TIME AS THIS

Capstone Legacy Foundation is committed to encouraging and supporting those whose passion is to participate in God's great work of redemption. Our deepest desire is to see people come to know and follow Jesus Christ and to encourage unity in the body of Christ by facilitating the thoughtful stewardship of those gifts entrusted to us.

Together, we can impact the world for the kingdom of God. Through the power of partnership we can encourage significant and sustainable change. As you prayerfully consider a partnership with Capstone, know that we too will be praying... for God to bless and guide you!

We are here to serve you...

...For Such a Time as This!

"Now, our God, we give you thanks, and praise your glorious name. But who am I, and who are my people, that we should be able to give as generously as this? Everything comes from you, and we have given you only what comes from your hand."

1 Chronicles 29:13-14



Pastor Calvin Cary
Deliverance Evangelistic Church, Philadelphia
Chaplain, Capstone Legacy Foundation



BOARD OF DIRECTORS



Mrs. Nancy Hansen | Founder, CEO, and Chairman
Vice President for Evangelical Relations Huston Foundation



Mr. Edward McBride | Director
Vice President IOA Re, Inc.



Mrs. Barbara Miller | Director
Founding Leader for Capstone Intercessory Prayer Programs



Mr. Robert Peters | Director
Managing Director of SIMA International



Mr. Merrill Steiner | Director and Board Secretary
Partner of Stradley, Ronon, Stevens & Young, LLP

Capstone Legacy Foundation
900 West Valley Drive, Suite 203
Wayne, PA 19087

Mrs. Nancy Huston Hansen
Chairman and CEO
Email: nhansen@capstonelegacy.org

Thomas D. Skinner
Director of Partner and Community Relations
Email: tskinner@capstonelegacy.org

Sharon H. Sukonick
Manager of Operations
Email: ssukonick@capstonelegacy.org

NOTES:



