

PARTNERSHIP INFORMATION FOR EXTERNAL GRANTORS

The purpose of this resource is to detail the relationship between Friends of the Great Commission (the “Charity”) and its ministries (“Ministries”). The Charity understands that from time to time, Ministries seek to apply for grant funds. The Charity seeks to provide clarity to grantors regarding the Charity’s oversight of Ministries.

The Charity was incorporated on February 24, 2014 as a nonprofit corporation in the state of Colorado. The Charity is a registered nonprofit corporation qualified as exempt from federal income tax act under Section 501(c)(3) of the Internal Revenue Code and classified as a public charity under Sections 509(a)(1) and 170(b)(1)(A)(vi). The Articles of Incorporation for the Charity were amended on November 13, 2023.

The Charity is a 501(c)(3) registered charity with the International Revenue Service (with EIN Number 46-5506318).

The Charity is operated exclusively for religious purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. The purposes and objectives of the Charity include:

- (a) supporting, encouraging, and facilitating the spread and advancement of the Christian faith;
- (b) improving and supporting education around the world;
- (c) providing assistance and resources that help people overcome poverty; and
- (d) cooperating with and supporting other projects and organizations that are organized and operated for similar purposes.

The Charity enters into service or grant agreements with Ministries. Ministries are required to provide periodic reporting to the Charity to ensure that all funds from the Charity are used in accordance with the terms the Charity’s agreement with the Ministry for approved projects.

The Charity operates on the basis of fiscal sponsorship. It is the Charity’s utmost goal to meet the Donor or Grantor’s desire and intent to provide support to particular Ministries and projects of the Charity but, ultimately, the responsibility for the disbursement of funds to Ministries is the Charity’s. The Charity retains full discretion and control over the use of all donated funds to ensure that such funds are used to carry out its charitable purposes. The Charity seeks to ensure compliance with all legislated and regulatory requirements applicable to American charities under the Internal Revenue Code and guidance from the Internal Revenue Service.

While the Charity may consider donor recommendations, the Charity is not obligated to follow them. The Charity monitors all projects to ensure ongoing alignment with its charitable purposes and legal obligations. In applying for grant funds through the Charity, please note that all funds must be given to the Charity, with the preference being to one of the Charity’s Ministries. Please do not hesitate to contact the appropriate Ministry Account Advisor if you have any questions or concerns.