

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

The Foundation is a charitable trust, established by a Deed of Settlement made as of September 1, 2002 and governed by an Amended and Restated Deed of Settlement made as of October 22, 2024. The Foundation is a public foundation that is registered with the Canada Revenue Agency (with Canadian Charitable Registration Number 859928483 RR0001). The charitable objects of the Foundation include:

1. The advancement of Christianity by spreading its principles;
2. The relief of poverty by the assistance to those persons lacking the necessities of life by giving them food, clothing, shelter or financial assistance;
3. The advancement of education including, without limitation, by the teaching of scripture and the promotion of literacy; and,
4. The advancement of other “charitable purposes” as defined within subsection 149.1(1) of the Income Tax Act, which includes the disbursement of funds to “qualified donees” as also defined in subsection 149.1(1).

The Foundation enters into an agency agreement with Ministries. As per the agency agreement, Ministries are required to seek approval for all ministry activity, which includes the submission of annual budgets for approval. Thereafter, Ministries are required to submit quarterly ministry reports detailing their charitable activities, qualitative and quantitative achievement of their charitable objectives, ministry specific operational reporting, photos, and other supporting records as required.

Additionally, Ministries are required to indicate how funds shall be spent. Ministries submit quarterly financial accounting reports regarding the administration and application of the Foundation’s funds for the Ministries’ charitable activities. Ministries provide the Foundation with receipts and disbursements of any funds received by the Foundation under the control of or for the benefit of Ministries during the accounting period. The Foundation supports Ministries by employing Ministry Account Advisors to conduct ongoing monitoring and compliance assessments.

Ministries are required to independently maintain full and complete books and records of all receipts and disbursements of any funds received from the Foundation. All expenditures of the Foundation made by and through Ministries must remain segregated and apart from Ministries’ own expenditures to ensure the Foundation is only funding charitable activities that align with its charitable objects.

The Foundation operates on the basis of Donor-Advised Funding. It is the Foundation’s utmost goal to meet the Donor or Grantor’s desire and intent to provide support to particular Ministries of the Foundation but, ultimately, the responsibility for the disbursement and ministry use of the funds is the Foundation’s. In applying for grant funds through the Foundation, please note that all funds must be given to the Foundation, with the preference being to one of the Foundation’s Ministries. The Foundation seeks to ensure compliance with all legislated and regulatory requirements applicable to Canadian charities under the Income Tax Act, R.S.C. 1985, c.1 (5th Supp.) and guidance from the Canada Revenue Agency.

Please do not hesitate to contact the appropriate Ministry Account Advisor if you have any questions or concerns.