



## 30 Donor Alerts of 2009

MinistryWatch.com in its role as a donor advocate developed this format to highlight a sampling of 2009 warnings important to donors, such as charitable investigations under way, charities not being transparent, high salaries, misleading marketing efforts, revocation of tax-exempt status, ties to cultic practices, and more. Any one charity or cause does not necessarily cover all these issues as there is a wide spectrum of concerns. Most donors expect charitable organizations to act on behalf of others and not for greed, personal aggrandizement, or other personal reasons. Donors do not always have the power or know-how to pursue accountability; however, each donor can do their part by being a good steward and making an informed giving decision.

No one is able to give to every ministry that one values as we are not possessed of unlimited resources. It is best to make an assessment of our options and make discerning decisions. When making that assessment, we came across both the good practices and those operations less than ideal for donors. MinistryWatch.com's assessment looked at the following seven areas when considering this list of 30: (1) [Transparency](#), (2) [Truth Claims](#), (3) [Values](#), (4) [Sampling of Issues](#), (5) [Resourcefulness](#), (6) [Red Flag Issues](#), (7) [Consultation](#).

A fuller explanation of our evaluation criteria is on page five. We commend donors for assessing various factors in making giving decisions. Our list may not be part of your criteria; however, at a minimum, we hope that you become informed and give of your limited resources where you think they will be used best.

### MinistryWatch.com's 2009 list of 30 Donor Alerts

Angel Food Ministries

Benny Hinn/ World Healing Center Church

Bishop Eddie Long/ New Birth Missionary Baptist

Breakthrough Ministries/ Rod Parsley

Creflo Dollar Ministries

Christian Center for the Performing Arts

Crystal Cathedral Ministries

Elite Activity

Ever Increasing Faith Ministries/ Fred Price

Family Care Foundation

Feed the Children

Helping Other People Excel Faith-Based Coalition

Inspirational Network (INSP)

Joel Osteen Ministries/ Lakewood Church

Jordan Ministries, Inc.

Kenneth Copeland Ministries

The Light Center, Inc.

Mike Murdock/ The Wisdom Center

Morris Cerullo World Evangelism

Paula White Ministries

People United for Christ, Inc./ Peter Popoff

Prophetic Image Expressions/ Kim Clement

RHEMA/ Kenneth Hagin Ministries

Success N Life/ SNL/ Robert Tilton

TBN/ Trinity Broadcasting Network

TD Jakes Ministries/ Potters House of Dallas

Leroy Jenkins/ Healing Waters Cathedral

World Orphanage & Refugee Relief Foundation

World-Wide Missions

Without Walls International Church/ Randy White

**MinistryWatch.com's 2009 list of 30 Donor Alerts**

**Angel Food Ministries**

Investigation

The FBI executed a Search Warrant at Angel Food Ministries during 2009. Charitable organizations in general do not normally raise the concern of the FBI and to do so should be a red flag for supporters.

Angel Food Ministries is marketing to help individuals that are on the low economic side of the scale and in "need"; however, the leadership (consisting primarily of the Wingo family) for the organization has higher salaries than the norm. During 2006 the family collectively had salaries adding up to more than \$2 million. And during the year 2008, just one salary of Wesley J. Wingo was more than **\$700,000**. Also as a red flag: the son of the CEO has had business dealings through his for profit company, "Good Hope Food Company, Inc." with Angel Food Ministries.

**Benny Hinn/ World Healing Center Church**

Senate Investigation

Senator Chuck Grassley, ranking member of the Committee on Finance, has asked this organization for information regarding expenses, executive compensation, and amenities given to executives. The inquiry is part of Grassley's long-standing interest in making sure tax-exempt organizations are accountable to donors. The investigation is because of complaints from the public and news coverage. Grassley said in part, "People who donated should have their money spent as intended and in adherence with the tax code." Senator Grassley has asked:

1. 5 General Questions
2. 8 Executive Compensation Questions
3. 4 Real and Personal Assets Questions
4. 11 Other/Miscellaneous Questions

**Bishop Eddie Long/ New Birth Missionary Baptist**

Senate Investigation

Senator Chuck Grassley, ranking member of the Committee on Finance, has asked this organization for information regarding expenses, executive compensation, and amenities given to executives. The inquiry is part of Grassley's long-standing interest in making sure tax-exempt organizations are accountable to donors. The investigation is because of complaints from the public and news coverage. Grassley said in part, "People who donated should have their money spent as intended and in adherence with the tax code." Senator Grassley has asked:

1. 6 General Questions
2. 10 Executive Compensation Questions
3. 3 Real and Personal Assets Questions
4. 14 Other/Miscellaneous Questions

**Breakthrough Ministries/ Rod Parsley**

Transparency Grade of 'F'

This ministry does not post their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

**Creflo Dollar Ministries**

Senate Investigation

Senator Chuck Grassley, ranking member of the Committee on Finance, has asked this organization for information regarding expenses, executive compensation, and amenities given to executives. The inquiry is part of Grassley's long-standing interest in making sure tax-exempt organizations are accountable to donors. The investigation is because of complaints from the public and news coverage. Grassley said in part, "People who donated should have their money spent as intended and in adherence with the tax code." Senator Grassley has asked:

1. 5 General Questions
2. 8 Executive Compensation Questions
3. 3 Real and Personal Assets Questions
4. 11 Other/Miscellaneous Questions

**Christian Center for the Performing Arts**

IRS Revocation

- The Internal Revenue Service has revoked this organizations 501(c)(3) and 170(c)(2) Internal Revenue Code section determination. This information is according to IRS Announcement 2009-61, 2009-33 I.R.B., dated August 17, 2009.
- If you have given a donation to this organization, check with you tax preparer for those implications.
- Just because an organization is legally formed and uses the term "ministry", or "church", or describes its function as "Christian" in its name does not mean that it is tax-exempt and donors can get a tax deduction. Truth is synchronized with fact and reality, not just a gut feeling and mere belief.

**Crystal Cathedral Ministries**

Transparency Grade of 'F'

This ministry does not post their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

**Elite Activity/ Private Gifting/ Gifting System**

Illegal Pyramid Scheme

The concept concerns a financial recruitment program purportedly based on a "private gifting" concept. The operation invites people to join by making a "gift" of various amount and/or levels, and then recruiting others to make similar "gifts" and recruit still more participants. The pay-out to early participants after a few rounds of recruitment is supposed to be in the tens of thousands if not more. Such schemes are illegal pyramids (or may be known as chain referral, binary compensation, or matrix marketing), and they pose a danger to persons who join later and who will lose their money.

MinistryWatch.com issued a prior Donor Alert during 2009 detailing the pyramid scheme in more detail.

**Ever Increasing Faith Ministries/ Fred Price**

Transparency Grade of 'F'

This ministry does not post their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

**Family Care Foundation (FCF)**

Cultic Ties

**Connection with The Family aka The Children of God:** James Chancellor, Professor of World Religions and Christian Missions at the Southern Baptist Theological Seminary, interviewed more than seven hundred members from the cult "Family" members, and had access to Family records. It's founder Moses David (David Berg) preached free sex, prostitution to raise funds, suggested sex with children was OK, said he was the end time prophet, spoke to spirit helpers and encouraged the division of families. Its leadership now taken up by others. "The radical, revolutionary Children of God"...in January of 1997, Family leadership and several nonmember supporters established the Family Care Foundation as a 501(c)(3)"... "The Family Care Foundation (FCF) channels funds and support to Family missionaries and humanitarian projects around the world"... (Life in The Family, James D. Chancellor, 2000 by Syracuse University Press, pages 247, 248).

## MinistryWatch.com's 2009 list of 30 Donor Alerts

### Feed the Children

Lacks Integrity

Feed the Children continues a history of controversy and accounting concerns. MinistryWatch.com issued a prior Donor Alert in 2009. Among some of the issues include:

- Fired two of its own accountants after they reported potential fraud or illegalities to the organizations board
- Various infighting and lawsuits among the board and its founder, Larry and Frances Jones
- Prior years of controversy with revelations that a former CFO once falsified the organizations audited financial statements and an employee of its South African subsidiary was accused of embezzling \$100,000.

### Helping Other People Excel Faith-Based Coalition, Inc.

IRS Revocation

- The Internal Revenue Service has revoked this organizations 501(c)(3) and 170(c)(2) Internal Revenue Code section determination. This information is according to IRS Announcement 2009-61, 2009-33 I.R.B., dated August 17, 2009.
- If you have given a donation to this organization, check with you tax preparer for those implications.
- Just because an organization is legally formed and uses the term "ministry", or "church", or describes its function as "Christian" does not mean that it is tax-exempt and donors can get a tax deduction. Truth is synchronized with fact and reality, not just a gut feeling and mere belief.

### Inspirational Network / Inspiration Ministries (INSP)

High Salary

Directors total compensation per its last known IRS Form 990:

- Davide Cerullo  
2006: \$1,658,977  
2005: \$1,195,066
- Barbara Cerullo  
2006: \$166,384  
2005: \$107,228

### Joel Osteen Ministries/ Lakewood Church

Lack of Transparency

Neither ministry posts their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

### Jordan Ministries, Inc.

IRS Revocation

- The Internal Revenue Service has revoked this organizations 501(c)(3) and 170(c)(2) Internal Revenue Code section determination. This information is according to IRS Announcement 2009-37, 2009-19 I.R.B., dated May 11, 2009.
- If you have given a donation to this organization, check with you tax preparer for those implications.
- Just because an organization is legally formed and uses the term "ministry", or "church", or describes its function as "Christian" does not mean that it is tax-exempt and donors can get a tax deduction. Truth is synchronized with fact and reality, not just a gut feeling and mere belief.

### Kenneth Copeland Ministries

Senate Investigation

Senator Chuck Grassley, ranking member of the Committee on Finance, has asked this organization for information regarding expenses, executive compensation, and amenities given to executives. The inquiry is part of Grassley's long-standing interest in making sure tax-exempt organizations are accountable to donors. The investigation is because of complaints from the public and news coverage. Grassley said in part, "People who donated should have their money spent as intended and in adherence with the tax code." Senator Grassley has asked:

1. 5 General Questions
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3. 7 Real and Personal Assets Questions
4. 22 Other/Miscellaneous Questions

### The Light Center, Inc.

IRS Revocation

- The Internal Revenue Service has revoked this organizations 501(c)(3) and 170(c)(2) Internal Revenue Code section determination. This information is according to IRS Announcement 2009-61, 2009-33 I.R.B., dated August 17, 2009.
- If you have given a donation to this organization, check with you tax preparer for those implications.
- Just because an organization is legally formed and uses the term "ministry", or "church", or describes its function as "Christian" does not mean that it is tax-exempt and donors can get a tax deduction. Truth is synchronized with fact and reality, not just a gut feeling and mere belief.

### Mike Murdock/ The Wisdom Center

Media Red Flags

Our office has received a large amount of complaints concerning ministry activity related to Mike Murdock. And even just a cursory Internet search reveals lots of articles from various sources outlining various issues. Some of the issues are the same, but they concur as to the concerns. The following are just a few links:

- <http://www.trinityfi.org/press/murdock01.html>
- <http://www.religionnewsblog.com/9790>
- <http://www.rickcross.com/groups/murdock.html>
- <http://www.trinityfi.org/press/murdock04.html>
- [http://www.jesus-is-savior.com/Wolves/mike\\_murdock\\_exposed.htm](http://www.jesus-is-savior.com/Wolves/mike_murdock_exposed.htm)

### Morris Cerullo World Evangelism

Lack of Transparency

This ministry does not post their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

### Paula White Ministries (PWM)

Senate Investigation

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**People United for Christ, Inc./ Peter Popoff**

Known Compensation per IRS Form 990:

High Salary

- Peter Popoff: 2005: **\$686,932**
- Elizabeth Popoff: 2005: **\$261,146**
- Nickolas Popoff: 2005: **\$189,293**
- Amy Cardiff (daughter): 2005: **\$183,330**
- Kelly Media Group, Inc./ son-in-law to Peter Popoff: **\$1,948,458**
- Other organizations: (1) Peter Popoff Ministries, LTD, (2) First Point (United Kingdom), (3) Word for the World, (4) Peter Popoff Evang. Assoc.-Canada.

**Prophetic Image Expressions/ Kim Clement**

Per its IRS Form 990:

High Salary

- 2007: **\$1,180,319** total compensation categories for Kim Clement
- Listed for 2006 are two Cadillac's with a cost basis of \$130,229; indicating 100% business use. Plus \$65,722 "Auto Expense".
- 2006: **\$380,200** "Meals and Entertainment"
- 2007: **\$76,782** "Moving Expenses"
- **\$680,742** due to Secrets Hollywood: "The House of the Prophet" which has been stated as the new prophetic outreach currently being built by Kim.

Transparency Grade of 'F'

**RHEMA/ Kenneth Hagin Ministries**

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Lack of Transparency

**Success N Life/ SNL/ Robert Tilton**

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**TBN/ Trinity Broadcasting Network/ Paul & Jan Crouch**

Four previous Donor Alerts on MinistryWatch.com, alerting to many issues:

Donor Alerts

- (1) [http://www.ministrywatch.com/mw2.1/pdf/MWDA\\_041607\\_TBN2.pdf](http://www.ministrywatch.com/mw2.1/pdf/MWDA_041607_TBN2.pdf)
- (2) [http://www.ministrywatch.com/mw2.1/pdf/MWDA\\_031805\\_TBN.pdf](http://www.ministrywatch.com/mw2.1/pdf/MWDA_031805_TBN.pdf)
- (3) [http://www.ministrywatch.com/mw2.1/pdf/MWDA\\_092804\\_TBN.pdf](http://www.ministrywatch.com/mw2.1/pdf/MWDA_092804_TBN.pdf)
- (4) [http://www.ministrywatch.com/mw2.1/pdf/MWDA\\_031204.pdf](http://www.ministrywatch.com/mw2.1/pdf/MWDA_031204.pdf)

Transparency Grade of 'F'

**TD Jakes Ministries / Potters House of Dallas, Inc.**

This ministry does not post their audited financial statements on a website and based on MinistryWatch.com's request for basic information, nor would they give any to MinistryWatch.com. Without information donors cannot make optimal decisions. Understand what it is you are going to support. Ministries that are not open in providing basic information are obstructing prudent donors in understanding. In addition, Ministries are seen by many as teachers and ones with authority. What are these ministries teaching by their example? Are others to follow their example? What would the nonprofit sector look like if they all followed the example of a closed shop? Are not Christians to be light in a world of darkness? Should not Christians set the standard by their conduct?

Donor Alert

**Leroy Jenkins/ Healing Waters Cathedral**

Previous Donor Alert, "Claims by Leroy Jenkins Do Not Hold Up Under Scrutiny":

[http://www.ministrywatch.com/mw2.1/pdf/MWDA\\_090904\\_LeroyJenkins.pdf](http://www.ministrywatch.com/mw2.1/pdf/MWDA_090904_LeroyJenkins.pdf)

Unsubstantiated claims of "healings" by Mr. Jenkins, his refusal to answer questions or consent to an interview, the unexplained moving of his church from Ohio to Arizona, and other issues that all point to a church that is clearly not transparent and to an individual that is potentially fraudulent in his claims and appeals.

IRS Revocation

**World Orphanage & Refugee Relief Foundation, Inc.**

- The Internal Revenue Service has revoked this organizations 501(c)(3) and 170(c)(2) Internal Revenue Code section determination. This information is according to IRS Announcement 2009-61, 2009-33 I.R.B., dated August 17, 2009.
- If you have given a donation to this organization, check with you tax preparer for those implications.
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ECFA Violations

**World-Wide Missions (WWM)**

WWM has not provided any financial information to MinistryWatch.com since 2004. Changed and longer files an IRS form 990. WWM was once a member of the Evangelical Council for Financial Accountability (ECFA); however, as of 9/25/2007 the ECFA indicates that WWM... "Voluntary resignation in response to the field review where violations of Standards 2, 3, 4, and 7.8 were discovered."

Violations of the ECFA

**Standard 7.8 - Tax-deductible Gifts for a Named Recipient's Personal Benefit** ("Tax-deductible gifts may not be used to pass money or benefits to any named individual for personal use.")

**Standard 4 - Use of Resources**

**Standard 3 - Financial Statements**

**Standard 2 - Board of Directors and Financial Oversight**

Senate Investigation

**Without Walls International Church / Randy White**

Senator Chuck Grassley, ranking member of the Committee on Finance, has asked this organization for information regarding expenses, executive compensation, and amenities given to executives. The inquiry is part of Grassley's long-standing interest in making sure tax-exempt organizations are accountable to donors. The investigation is because of complaints from the public and news coverage. Grassley said in part, "People who donated should have their money spent as intended and in adherence with the tax code." Senator Grassley has asked:

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## General Evaluation Criteria

Information was evaluated from approximately the fall of 2008 to the fall of 2009; however, there was not a hard and fast evaluation date. The following are some of the reasons organizations would make the list. Any one point could be a reason for inclusion.

### (1) Transparency

- ◆ Ministries with a lack of openness and transparency were included
- ◆ Organizations with a trend of pushing emotional buttons in a hard sales approach in fundraising persuasion were included
- ◆ Any indication of an organization obscuring critical information from scrutiny was included

### (2) Truth Claims

- ◆ Any organization listed as a "ministry" or church, but did not have IRS tax-exemption or recognition for donations as tax-deductible to the fullest extent of the law was included
- ◆ Any organization with indications of a problem with their IRS tax-exempt status would be included
- ◆ Any organization that had a matter of fact in dispute (from a credible source), about what they have said, or actually do, would be included

### (3) Values

- ◆ Ministries that were ashamed of being identified as an evangelical Christian ministry were included
- ◆ Any organization that may hedge on its "Christian" identity would be included
- ◆ Any organization that appeared to be "Christian" in name only, or was just marketing to Christians as a market segment for "Christian donor money", but did not have theological underpinnings and Biblical values that determined their actions was included
- ◆ Organizations that relied more on a secular motivation and means were included as well as those "ministries" that seem to view the organization as their own vehicle as a business to make money rather than a love to maximize ministry to others
- ◆ Any organization with real controversial extra-Biblical dogmas would be included
- ◆ Any organization that may waver on a pro-life stance would be included

### (4) Issues

- ◆ A factor also included getting a sampling of various issues, such as being non-transparent, high salaries, misleading marketing efforts, revocation of tax-exempt status, abusive practices, investigations under way, etc.

### (5) Resourcefulness

- ◆ Ministries that seemed enamored with riches and where not maximizing the ministry at every opportunity were included
- ◆ Any ministry with an overly complicated organization structure with lots of separate entities, that resulted in more than one salary for the same people, and that was difficult to understand would be included
- ◆ Any organization that looked like a perpetual foundation that could live on investments for years might be included
- ◆ Any organization that looked like it was more talk than actually doing things would be included
- ◆ A low MinistryWatch.com Financial Efficiency Rating was not a driving factor for inclusion on this particular list; however, this was for the most part a mute point as many are not open and transparent and it is not possible to obtain a rating, as well as some having multiple organizations and again it is not possible to fully understand all the relationships for a rating

### (6) Red Flag Issues

- ◆ Any unexplained odd aspects of a ministry would be reason to include it

### (7) Consultation

- ◆ There could not be any critical internal disagreement among those familiar with the ministries for not including it

## Comments Welcome

Help us improve the process for next year. Please send your suggestions and criticisms. Not only on the methodology and areas examined, but ministries to apply the criteria for next year. What factors are important to you as a donor? What issues with ministries concern you? Please send an email to: [info@wallwatchers.org](mailto:info@wallwatchers.org), Subject: Donor Alert.

## Contact Information and Resources

### Government Contacts

#### Internal Revenue Service

Exempt organization customer service address:  
Internal Revenue Service  
TE/GE Customer Account Services  
P.O. Box 2508  
Cincinnati, OH 45201

- Tax-exempt assistance: 1-877-829-5500
- General tax questions: 1-800-829-1040
- Order forms and publications: 1-800-829-3676
- Website: [www.irs.gov](http://www.irs.gov)
- Verify tax-exempt status
- Verify tax deductibility
- Obtaining federal tax-exempt status
- Completing federal tax forms
- Specialized assistance to tax-exempt organizations

#### Attorneys General offices, or Departments of Justice, Charitable Activities Section

Most states have an active unit of the Attorney General's office that are willing to help consumers. Check with NASCO (National Association of State Charities Officials) at [www.NASCO.net.org](http://www.NASCO.net.org), look under US State Charity Offices and click on the state of interest.

- Reporting illegal activity by nonprofit organizations
- Information about charitable organizations and copies of annual reports
- Questions about professional fundraising reporting requirements
- Registrations of charitable corporations or trusts
- Questions about annual reports for charitable organizations
- Merging nonprofit organizations
- Serving as a board member of a nonprofit organization
- Dissolving nonprofit organizations

#### Secretary of State, Corporation Division

Check phone number on the Internet or your local phonebook under state government.

- Verifying that a nonprofit corporation is in fact incorporated and current in its filing
- Obtaining copies of filed articles of incorporation and amendments
- Forming a new corporation
- Obtaining state identification numbers
- Merging nonprofit corporations
- Amending articles of incorporation
- Dissolving nonprofit corporations

#### Federal Trade Commission

Consumer Response Center  
600 Pennsylvania Avenue, NW  
Washington, DC 20580  
1-877-382-4357  
Website: [www.ftc.gov](http://www.ftc.gov)

- Information on fraudulent, deceptive and unfair business practices
- How to file a complaint

### Christian Ministry Marketplace

#### MinistryWatch.com

1 (866) 364-9980  
[www.ministrywatch.com](http://www.ministrywatch.com)  
A free donor advocate service facilitating the information needs of donors. Profiles Public Charities, church and para-church ministries to aid donors in understanding the key issues concerning a ministry's operations.

#### The Evangelical Council for Financial Accountability (ECFA)

1 (800) 323-9473  
[www.ecfa.org](http://www.ecfa.org)  
A membership ministry advocate. A peer accountability membership group. Primary responsibility to the ministries that pay dues to the ECFA and thereby fund its operations.

#### Generous Giving

[www.generousgiving.org](http://www.generousgiving.org)  
Nonprofit that seeks to encourage givers of all income levels to experience the joy of giving and embrace a lifestyle of generosity, according to God's word and Christ's example. It was launched in 2000 by the Maclellan Foundation.

#### Royal Treasure

1 (770) 977-4502  
[www.royaltreasure.org](http://www.royaltreasure.org)  
Nonprofit teaching Biblical Stewardship to women.

#### The Gathering

[www.gatheringweb.com](http://www.gatheringweb.com)  
Conferences, email forums, conference calls and other activities for those that give a minimum of \$200,000 annually to Christian ministries or have the capacity to do so.

#### National Christian Foundation

[www.nationalchristian.com](http://www.nationalchristian.com)  
Facilitates Christian stewardship. Helps donors set up a Stewardship Fund, a donor advised fund, liquidate assets, provide gift annuities, trusts, scholarships, and endowments.

#### Calvin Edwards, & Co.

[Info@calvinedwardscompany.com](mailto:Info@calvinedwardscompany.com)  
For profit organization providing philanthropic counsel to high-capacity Christian donors.

#### Geneva Global

[info@GenevaGlobal.com](mailto:info@GenevaGlobal.com)  
[www.genevaglobal.com](http://www.genevaglobal.com)  
For profit organization assisting individual donors.

#### Excellence in Giving

[www.excellenceingiving.com](http://www.excellenceingiving.com)  
For profit organization with tailored services of affluent families and individuals.

#### The Legacy Group

[www.philanthropyatwork.com](http://www.philanthropyatwork.com)  
For profit organization to assist private wealth management and those to achieve charitable goals.

#### The Eternity Portfolio

[www.eternityportfolio.com](http://www.eternityportfolio.com)  
Book by Alan Gotthardt that shows how to get the ultimate return on your investments through investing in eternity.

#### Strategic Resource Group

[www.srginc.org](http://www.srginc.org)  
Nonprofit directing people, prayer and financial resources with churches and key ministries in the Middle East.

### Secular Resources

#### GuideStar

[www.guidestar.org](http://www.guidestar.org)  
Largest public search engine of nonprofit organizations. Provides access to many tax-exempt organization's IRS Form 990s. Some knowledge of accounting may be necessary to understand the documents found on this site.

#### BBB Wise Giving Alliance

[www.give.org](http://www.give.org)  
A charitable watchdog site. The Alliance reports on nationally soliciting charitable organizations that are the subject of donor inquiries. These reports include an evaluation of the subject charity in relation to the voluntary BBB charity standards.

#### Charity Navigator

[www.charitynavigator.org](http://www.charitynavigator.org)  
Helps guide intelligent giving by evaluating the financial health of each charity in its database.

#### Charity Channel

[www.charitychannel.com](http://www.charitychannel.com)  
Known best for its nonprofit email arena discussion forums.

#### The American Institute of Philanthropy

[www.charitywatch.org](http://www.charitywatch.org)  
A charitable watchdog group that rates US charities in different categories. Fee for reports. They also provide tips to insure safe giving.

#### The Charities Review Council

[www.crcmn.org](http://www.crcmn.org)  
Conducts detailed reviews of national and local charitable organizations soliciting in the State of Minnesota. They also provide tips and guides for donors to help them make wise giving decisions.

#### Idealist.org / Action Without Borders

[www.idealist.org](http://www.idealist.org)  
Provides an array of nonprofit and volunteering resources.

#### Independent Sector

[www.independentsector.org](http://www.independentsector.org)  
A national leadership forum, working to encourage philanthropy, volunteering, nonprofit initiative and citizen action that help to better serve people and communities. There is a section on ethics and accountability, including donor's bill of rights, related publications, articles and other resources.

#### Chronicle of Philanthropy

[www.philanthropy.com](http://www.philanthropy.com)  
Biweekly newspaper of the nonprofit world.

#### The Nonprofit Times

[www.nptimes.com](http://www.nptimes.com)  
Articles and topics related to nonprofits.

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