



## 30 Donor Alerts of 2011

MinistryWatch.com in its role as a donor advocate developed this format to highlight a sampling of 2011 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) [Counsel with others](#).

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 2011 list of 30 Donor Alerts

Benny Hinn

Bible Prophecy Corner / Marilyn J. Agee

Boaz Foundation

Christ Temple Breaking Free Ministry

Christian Credit Counselors International

Creflo Dollar Ministries

David Cerullo / Inspirational Network

EBible Fellowship / Chris McCann

Ever Increasing Faith Ministries

Family Care Foundation

Gentle Touch Ministries

Gina Clark / Touched by Angels

Harold Camping / Family Radio / Family Stations

Joel Osteen

Kenneth Copeland Ministries

Leroy Jenkins / Healing Waters Cathedral

Mike Murdock / The Wisdom Center

Morris Cerullo World Evangelism

New Birth Missionary Baptist / Eddie Long

Peter Popoff

Prophetic Image Expressions / Kim Clement

RHEMA / Kenneth Hagin Ministries

Rod P / Breakthrough Ministries

Success N Life/ SNL/ Robert Tilton

TBN / Trinity Broadcasting Network

TD Jakes Ministries / Potters House of Dallas

Tony Alamo Christian Ministries

Wellspring Renewal Center

White Dove Fellowship

Wingo / Angel Food Ministries

**MinistryWatch.com's 2011 list of 30 Donor Alerts**

**Benny Hinn/ World Healing Center Church**

Red Flags

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?

**Bible Prophecy Corner / Marilyn J. Agee**

False Prophet

Numerous false predictions of the rapture, start of the Tribulation, beginning of the ministry of the two end-time witnesses, the unveiling of the Antichrist, among other things. Just a few of the false dates: June 11, 2000; May 28, 2001; June 21, 2001; May 23, 2004; May 27, 2004; Revised to anytime between May 27, 2004 and July 6, 2004; June 14, 2005; August 15, 2005; December 26, 2005; September 25, 2006; May 24, 2007; May 29, 2009; April 6, 2011; May 29, 2011.

Appeals for donations seem to be working as this false teaching continues on with yet more predictions of the rapture. Various predictions for 11/8/2012; 9/14/2015; 4/9/2016. Marilyn J. Agee would do well to heed the warning in Deuteronomy 13:1-5 and humbly submit to the profitable reproof of Scripture.

**Boaz Foundation**

Citrus Heights, CA

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 2011-24, dated June 13, 2011
- 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.

**Christ Temple Breaking Free Ministry**

Itta Bena, MS

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 2011-14, dated April 4, 2011
- 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.

**Christian Credit Counselors International, Inc.**

Santa Ana, CA

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 2011-9, dated February 28, 2011
- 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.

**Creflo Dollar Ministries**

Red Flags

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?

**David Cerullo / Inspirational Network (INSP)**

Total compensation and related organizations per its IRS Form 990:

High Salaries

• <u>David Cerullo</u>	<u>Just a few others for 2009</u>
2009: <b>\$2,072,262</b>	Favaro Marc: <b>\$ 716,066</b>
2008: <b>\$1,684,369</b>	Hohman Thomas: <b>\$ 373,970</b>
2007: <b>\$1,585,658</b>	Airy William: <b>\$ 354,054</b>
2006: <b>\$1,658,977</b>	Cooper Russell: <b>\$ 294,854</b>
• <u>Barbara Cerullo</u>	Mills Hugh Ossie: <b>\$ 292,710</b>
2009: <b>\$197,823</b>	Ardizzone Dale: <b>\$ 284,437</b>
2008: <b>\$187,522</b>	Elmore Cecil: <b>\$ 243,465</b>
2007: <b>\$198,323</b>	Brace Robert: <b>\$ 232,139</b>
2006: <b>\$166,384</b>	Woodard Keith: <b>\$ 216,064</b>

**EBible Fellowship / Chris McCann**

False Prophet

Numerous false predictions. Two prominent rapture dates that have come and gone are May 21, 2011 and October 21, 2011. In addition, teaching to a vast audience that no one can be saved after May 21, 2011 and thus no one should proclaim the Gospel as it is false hope to all that are not Christians now.

Scripture makes it clear that no one knows specific rapture or judgment dates, but the Father God (Acts 1:7; Mark 13:32-37; Matt. 24:36-44). In all cases, prophecy must meet the standard of Scripture (1 Samuel 3:19-21). It must be accurate, and it must accord with other Scripture. If prophetic claims are not accurate, it is, by Biblical definition, a false prophet. McCann would do well to heed the warning in Deuteronomy 13:1-5 and humbly submit to the profitable reproof of Scripture.

**Ever Increasing Faith Ministries/ Fred Price**

Red Flags

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 2011 list of 30 Donor Alerts

### Gentle Touch Ministries

Newport, TN

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 2011-12, dated March 12, 2011.
- 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.

### Gina Clark / Touched by Angels

Massachusetts Attorney General has charged the founder and President of Touched by Angels, Gina Clark for various crimes. Some of the indictments include 15 counts of Larceny by Embezzlement, Gross Fraud, Illegal Lottery Scheme, Minimum Wage Violations, Overtime Law Violations, Failure to Provide Proper Paystub, and Independent Contractor violations. In addition, Gina Clark was arrested July, 2011 accused of stealing clothes from a Kohl's department store.

Criminal Charges

Stay vigilant and do not be deceived by Gina Clark, either now, or if she forms another "charity" under another name.

### Harold Camping / Family Radio / Family Stations

Numerous false predictions. Two prominent rapture dates that have come and gone are May 21, 2011 and October 21, 2011.

False Prophet

The plain meaning of Scripture is that no one knows specific rapture or judgment dates, but the Father God (Acts 1:7; Mark 13:32-37; Matt. 24:36-44). In all cases, prophecy must meet the standard of Scripture (1 Samuel 3:19-21). It must be accurate, and it must accord with other Scripture. If prophetic claims are not accurate, it is, by Biblical definition, a false prophet. Harold Camping would do well to heed the warning in Deuteronomy 13:1-5 and humbly submit to the profitable reproof of Scripture.

### Joel Osteen Ministries/ Lakewood Church

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?

Lack of Transparency

### Kenneth Copeland Ministries

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?

Red Flags

### 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.

Donor Alert

### Mike Murdock/ The Wisdom Center

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

Red Flags

### Morris Cerullo World Evangelism

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?

Lack of Transparency

### New Birth Missionary Baptist / Eddie Long

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?

Red Flags

### Peter Popoff

Some of the other names used by Peter Popoff: (1) Peter Popoff Ministries, LTD, (2) People United for Christ, (3) First Point (United Kingdom), (4) Word for the World, (5) Peter Popoff Evang. Assoc-Canada.

In the past he was guilty of wearing an earpiece so that his accomplices in his sound booth could feed him personal information on people in his audience.

Last known salary information for the Popoff family is for 2005 just for People United for Christ and it was more than a million dollars.

<http://www.deceptioninthechurch.com/popoffback.html>

Red Flags

## MinistryWatch.com's 2011 list of 30 Donor Alerts

<b>Red Flags</b>	<p><b>Prophetic Image Expressions/ Kim Clement</b></p> <p>Kim Clement's claim to prophecy and extra-biblical revelation is outside historical orthodoxy. Most disturbing is that Clement never claims that he must be 100 percent accurate. In addition, per its 2009 IRS from 990, combined salary of \$844,172 going to Kim, his wife and brother-in-law. And \$162,217 in assets going from Prophetic Image Expressions to the "Kim Clement Center" which is designated as a "church", and thus not subject to transparency. 2008 combined salary of more than half a million dollars to Kim Clement. 2007 combined salary of more than a million dollars to Kim Clement. Also hundreds of thousands of dollars going from Prophetic Image Expressions to Secrets Hollywood: "The House of the Prophet" which has been stated as the new prophetic outreach being built by Kim Clement, which is also designated a "church".</p>
<b>Transparency Grade of 'F'</b>	<p><b>RHEMA/ Kenneth Hagin Ministries</b></p> <p>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?</p>
<b>Transparency Grade of 'F'</b>	<p><b>Breakthrough Ministries/ Rod Parsley</b></p> <p>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?</p>
<b>Lack of Transparency</b>	<p><b>Success N Life/ SNL/ Robert Tilton</b></p> <p>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?</p>
<b>Donor Alerts</b>	<p><b>TBN/ Trinity Broadcasting Network/ Paul &amp; Jan Crouch</b></p> <p><u>Four previous Donor Alerts on MinistryWatch.com, alerting to many issues:</u></p> <ol style="list-style-type: none"> <li>(1) <a href="http://www.ministrywatch.com/mw2.1/pdf/MWDA_041607_TBN2.pdf">http://www.ministrywatch.com/mw2.1/pdf/MWDA_041607_TBN2.pdf</a></li> <li>(2) <a href="http://www.ministrywatch.com/mw2.1/pdf/MWDA_031805_TBN.pdf">http://www.ministrywatch.com/mw2.1/pdf/MWDA_031805_TBN.pdf</a></li> <li>(3) <a href="http://www.ministrywatch.com/mw2.1/pdf/MWDA_092804_TBN.pdf">http://www.ministrywatch.com/mw2.1/pdf/MWDA_092804_TBN.pdf</a></li> <li>(4) <a href="http://www.ministrywatch.com/mw2.1/pdf/MWDA_031204.pdf">http://www.ministrywatch.com/mw2.1/pdf/MWDA_031204.pdf</a></li> </ol>

<b>Transparency Grade of 'F'</b>	<p><b>TD Jakes Ministries / Potters House of Dallas, Inc.</b></p> <p>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?</p>
<b>Criminal Conviction</b>	<p><b>Tony Alamo Christian Ministries</b></p> <p>Tony Alamo who was the head of Tony Alamo Christian Ministries has been convicted of sex crimes. Convicted on 10 counts in a federal indictment accusing him of bringing five girls he wed across state lines for sex. He is serving a 175-year term; however, the organization continues to operate, airing Tony's teaching on as many as 26 radio stations, and seeks donations. Tony Alamo's phone privileges were suspended from prison at various times because he was conducting business over the phone; however, inmates are suppose to be prohibited from running an enterprise within federal prison. Stay vigilant and do not support a criminal's charity from prison.</p> <p>Additional information: <a href="http://www.rickross.com/groups/alamo.html">http://www.rickross.com/groups/alamo.html</a></p>
<b>IRS Revocation</b>	<p><b>Wellspring Renewal Center</b> Philo, CA</p> <ul style="list-style-type: none"> <li>• 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 2011-28, dated July 11, 2011</li> <li>• If you have given a donation to this organization, check with you tax preparer for those implications.</li> <li>• 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.</li> </ul>
<b>Investigation</b>	<p><b>White Dove Fellowship (Michael Mille)</b></p> <p>Various transactions surrounding White Dove Fellowship, Michael Mille and his wife and HIS Ministry which is controlled by Michael Mille. Mille purchased a property for \$850,000 and about three months later sold it to their church for \$1.2 million. Allegation that Mille's could have made a \$400,000 profit. Also HIS Ministry purchased 24 properties covering 373 acres. Mille personally purchased at least 11 of them and sold them to HIS Ministry or another foundation he operates (like Foundation for the Prevention of Human Suffering). The Trinity Foundation has asked Criminal Investigators at the IRS to investigate. Individuals should not be profiting from a church's or charities revenue stream. Additional information can be found on Fox 8 News in New Orleans website as Lee Zurik started investigating the facts.</p>
<b>End of Operation</b>	<p><b>Wingo / Angel Food Ministries</b></p> <p>Angel Food Ministries (founded and operated by the Wingo family) has been the subject of a MinistryWatch.com Donor Alert for the past three years. It has finally ceased operations, which is not a surprise to MinistryWatch.com. It raised concern about its credibility and lack of donor trust. It had an ongoing FBI investigation, along with issues of former board members lawsuits, millions of dollars in legal fees, millions of dollars in total compensation to the Wingo's as a family. Angel Food Ministries was marketing to help individuals that are on the low economic side of the scale and in "need"; however, it's actions where the opposite by spending by anything but in a frugal manner. Stay vigilant and watch if the Wingo's open up under another name. Be discerning and ask questions before, during and after donating to a charitable cause.</p>

## General Evaluation Criteria

Information was evaluated from approximately the fall of 2010 to the fall of 2011; 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) Counsel with others

- ◆ Feedback, advice, and criticism of various ministries was welcomed and became a part of the selection

## 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](http://www.NASCO.net), 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 parachurch 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

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