



Guidelines to Use When Calvary Christian Center is Evaluating a Non-profit for a Potential Donation of Human or Financial Capital

Calvary Christian Center is often asked by organizations to contribute human or financial capital to non-profit organizations in the community. It is Calvary's desire to be community engaged, so we endeavor to partner with community non-profit organizations to assist in the work of God.

There are many types of nonprofit organizations. These nonprofits are usually tax-exempt because they work toward the public interest. All assets and income from nonprofits should be reinvested into the organization or donated to another charity.

In the United States, there are over 1.6 million nonprofit organizations. Nonprofits serve the public interest and are mostly categorized as tax-exempt by the IRS. Public charities, foundations, social advocacy groups, and trade organizations are common types of nonprofit organization. Any profits generated by these organizations is not distributed to shareholders or owners. Additionally, nonprofits do not issue stock.

Social Advocacy Groups

Social advocacy groups are classified under 501(c)(4). Social advocacy groups lobby or promote some social or political effort. Funds typically come from donations or membership dues. Examples of social advocacy groups include Greenpeace, NAACP, ACLU, and the National Organization for Women. They also engage in fundraising, lobbying, and efforts to educate the public about their cause.

501(c)(3) - Charitable Organizations

Most nonprofit organizations fall under 501(c)(3). This includes religious, educational, charities, scientific, and literary organizations. Donations made to 501(c)(3) groups are tax deductible.

Public charities are the largest type of 501(c)(3) with nearly 1 million registered in the United States. Examples include food banks, museums, art groups, amateur sports, colleges, low-income housing organizations, and animal welfare organizations. Charities are typically funded through donations, government grants, or membership dues. All income for 501(c)(3) groups is tax-exempt.

Online websites such as GuideStar and Charity Navigator can assist Calvary in retrieving information about a non-profit, however Calvary should vet the non-profits thoroughly. Once Calvary Christian Center has identified a potential non-profit that it wants to support, or a request for support has been made to Calvary, the ministry we should thoroughly evaluate the organization by doing the following guidelines:

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1. Name of Person/Organization submitting this form		
2. Date this form was submitted:		
3. Are you a member of Calvary?	Y	N
4. Does the non-profit's mission line with the vision and mission of Calvary?	Y	N
5. Can the non-profit's outcomes be measured? For instance, how many people has the organization helped, in what ways and has that increased or decreased over time?	Y	N
6. Is the non-profit a tax-exempt organization? and if so, has it filed required IRS tax forms?	Y	N
7. Is the organization registered with the Secretary of State?	Y	N
8. Does the organization have a website or a social media page that displays acts of community service?	Y	N
9. Other than a request for funds, is there a way that Calvary can participate in the non-profit's venture if desired? Are there a range of diverse types of activities/events that the non-profit engages in?	Y	N

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10. Is the person making the request a member of Calvary? Are they actively involved and engaged in ministry?	Y	N
11. Are the people who are on the board of the non-profit related to each other?	Y	N
12. How many members are on the non-profit's board?		
13. How beneficial are the non-profits events to the community at large?	Beneficial	Not Beneficial
14. Does the non-profit provide program and financial disclosures?	Y	N
15. Does the non-profit organization have a good reputation in the community?	Y	N
16. Does Calvary feel confident that contributions and efforts will be appreciated and utilized effectively and efficiently?	Y	N

When these guidelines are used Calvary can have confidence that the ministry's support of a non-profit organization is having a significant effect upon the causes that are most important to the ministry and the community.