

AMG International

Philosophy of Stewardship and Fundraising

Christian leaders, including development staff, who believe in the Gospel of Jesus Christ and choose prayerfully to pursue eternal kingdom values (Mt. 6:19-21), will seek to identify the sacred kingdom resources of God's economy within these parameters:

1. God, the creator (Gen. 1) and sustainer of all things (Col. 1:17) and the One "who works within us to accomplish far more than we can ask or imagine" (Eph. 3:20), is a God of infinite abundance (Ps. 50:10-11) and grace (2 Cor. 9:8).
2. Acknowledging the primacy of the Gospel (Rom. 1:16) as our chief treasure (Mt. 13:44), Christians are called to lives of stewardship, as managers of all that God has entrusted to them (1 Cor. 4:1-2).
3. A Christian's attitude toward possessions on earth is important to God (Mt. 6:24), and there is a vital link between how believers utilize earthly possessions (as investments in God's kingdom) and the eternal rewards that believers receive (Phil. 4:17).
4. God entrusts possessions to Christians and holds them accountable for their use, as a tool to grow God's eternal kingdom, as a test of the believer's faithfulness to God, and as a trademark that their lives reflect Christ's values (Lk. 16:1-9).
5. From God's abounding grace, Christians' giving reflects their gratitude for what God has provided and involves growing in an intimate faith relationship with Christ as Lord of their lives (Mk. 12:41-44).
6. Because giving is a worshipful, obedient act of returning to God from what has been provided (1 Chron. 29:10-14), Christian fundraisers should hold a conviction that, in partnership with the church, they have an important role in the spiritual maturation of believers (Jas. 3:1).
7. The primary role of Christian fundraisers is to advance and facilitate a believer's faith in and worship of God through a Christ centered

understanding of stewardship that is solidly grounded on Scripture (2 Tim. 3:16).

8. Recognizing it is the work of the Holy Spirit that prompts Christians to give (Jn. 15:4-5) (often through fundraising techniques) (2 Cor. 9:5-7, Neh. 1:4-11), fundraisers and/or organizations must never manipulate or violate their sacred trust with ministry partners.
9. An eternal, God centered worldview promotes cooperation, rather than competition, among organizations, and places the giver's relationship to God above the ministry's agenda (2 Cor. 4:16-18).
10. In our materialistic, self centered culture, Christian leaders should acknowledge that there is a great deal of unclear thinking about possessions, even among believers, and that an eternal kingdom perspective will often seem like foolish nonsense (1 Cor. 2:14) to those who rely on earthly kingdom worldview techniques (1 Cor. 2:1-5).
11. As a member of ECFA, we will adhere to the standards established by the ECFA regarding fundraising. These are well thought-through and biblically based standards.
 - **Truthfulness in Communication:** All representations of fact, description of the financial condition of the member, or narrative about events must be current, complete, and accurate. References to past activities or events must be appropriately dated. There must be no material omissions or exaggerations of fact or use of misleading photographs or any other communication which would tend to create a false impression or misunderstanding.
 - **Communication and Donor Expectations:** Fund-raising appeals must not create unrealistic donor expectations of what a donor's gift will actually accomplish within the limits of the member's ministry.
 - **Communication and Donor Intent:** All statements made by the member in its fundraising appeals about the use of the gift must be honored by the member. The donor's intent is related both to what was communicated in the appeal and to any donor instructions accompanying the gift. The member should be aware

that communications made in fund-raising appeals may create a legally binding restriction.

- **Projects Unrelated to a Ministry's Primary Purpose:** A member raising or receiving funds for programs that are not part of its present or prospective ministry, but are proper in accordance with its exempt purpose, must either treat them as restricted funds and channel them through an organization that can carry out the donor's intent or return the funds to the donor.
- **Incentives and Premiums:** Members making fund-raising appeals which, in exchange for a contribution, offer premiums or incentives (the value of which is not insubstantial, but is significant in relation to the amount of the donation) must advise the donor of the fair market value of the premium or incentive and that the value is not deductible for tax purposes.
- **Financial Advice:** The representative of the member, when dealing with persons regarding commitments on major estate assets, must seek to guide and advise donors so they have adequately considered the broad interests of the family and the various ministries they are currently supporting before they make final decisions. Donors should be encouraged to use the services of their attorneys, accountants, or other professional advisors.
- **Percentage Compensation for Fund-raisers:** Compensation of outside fund-raising consultants or a member's own employees based directly or indirectly on a percentage of charitable contributions raised is not allowed.
- **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.
- **Conflict of Interest on Royalties:** An officer, director, or other principal of the member must not receive royalties for any product that the member uses for fundraising or promotional purposes.
- **Acknowledgment of Gifts-in-Kind:** Property or gifts-in-kind received by a member should be acknowledged describing the property or gift accurately *without* a statement of the gift's market value. It is the responsibility of the donor to determine the fair market value of the property for tax purposes. The member may

be required to provide additional information for gifts of motor vehicles, boats, and airplanes.

- **Acting in the Interest of the Donor:** A member must make every effort to avoid accepting a gift from or entering into a contract with a prospective donor which would knowingly place a hardship on the donor, or place the donor's future wellbeing in jeopardy.

When these principles are implemented, that rely on God changing hearts more than on human methods, the resulting joy filled generosity of believers will fully fund God's work here on earth (Ex. 36:6-7).