



**SOUTH CAROLINA
CHRISTIAN
FOUNDATION**

General Policies Governing Donor Advised Funds

South Carolina Christian Foundation (SCCF) is grateful for the opportunity to serve those seeking to be generous to non-profit organizations locally, nationally, and internationally. In order to best serve our clients while accomplishing our greater mission, the Board of Trustees has set certain policies over the Giving Accounts maintained within the Foundation. Listed below are those policies governing our work.

- Assets donated to SCCF to be placed in specific donor advised funds become the property of SCCF upon receipt. In exchange, SCCF provides a tax deduction equal to the Fair Market Value of the asset donated in the year it is given and allows the holder of the fund to recommend to the Foundation certain non-profit organizations worthy of a grant from SCCF as well as the amount of that grant(s).
- SCCF encourages and approves of the granting from a Donor Advised Fund to any non-profit organization provided that organization is not openly or outspokenly against the orthodox Christian faith. Grants from Donor Advised Funds may be made to educational institutions, hospitals, research entities, agencies, etc. that do not claim any faith basis provided those same organizations do not publicly disavow the tenets of Biblical Christianity.