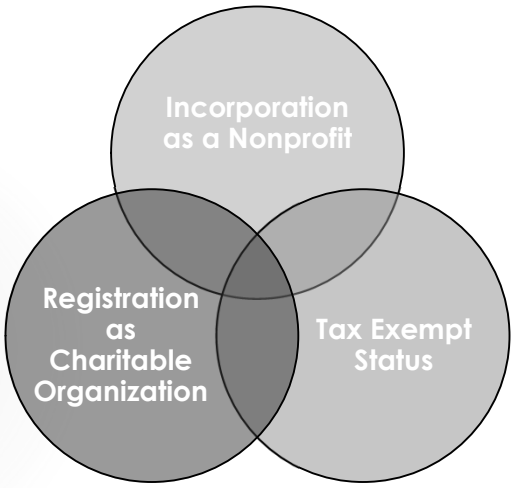
The information provided here is for informational and educational purposes and current as of the date of publication. The information is not a substitute for legal advice and does not necessarily reflect the opinion or policy position of the Municipal Association of South Carolina. Consult your attorney for advice concerning specific situations.

Legal Compliance for Nonprofits & the Role of the Secretary of State

Shannon A. Wiley
General Counsel &
Public Information Director
SC Secretary of State's Office

Three Factors to Consider When Determining Nonprofit Status

2

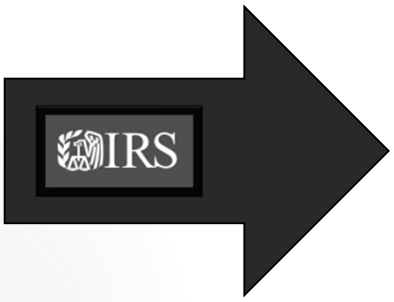


Filing Requirements with the Secretary of State

3

- A nonprofit may incorporate under the S.C. Nonprofit Corporation Act.
- A nonprofit may register to solicit contributions under the S.C. Solicitation of Charitable Funds Act.

4



Tax exempt status is granted by the Internal Revenue Service.

Obtaining Tax Exempt Status

5

Typically, a nonprofit organization cannot apply for tax-exempt status until after it has obtained an EIN (Employment Identification Number), and until it has filed articles of incorporation with the Secretary of State.

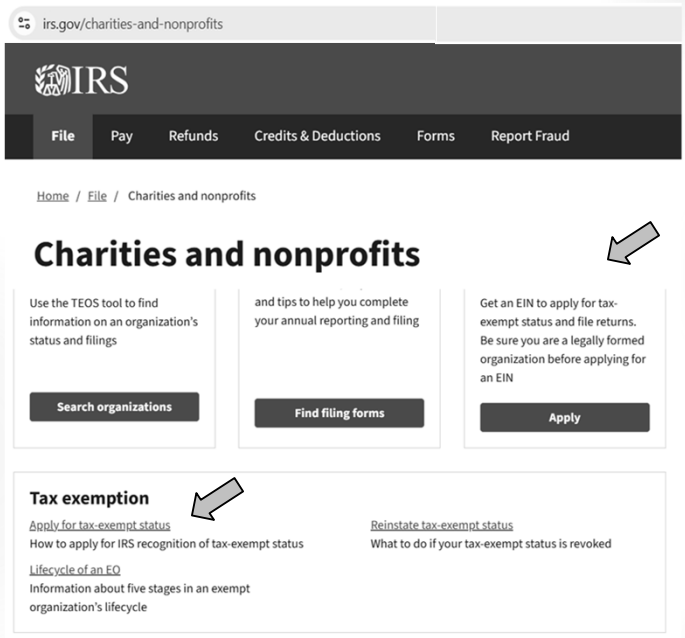


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- **You can apply for an EIN and for tax exempt status on the IRS website.**
- **For more information, visit https://www.irs.gov/charities-and-nonprofits.**

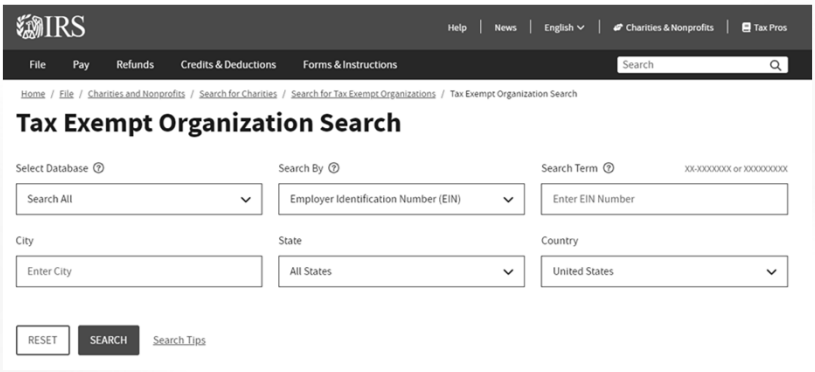


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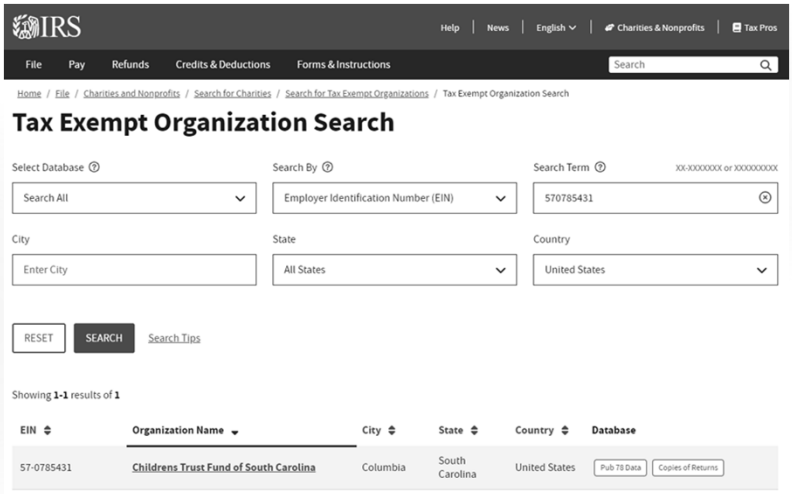
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Searching a Nonprofit's Tax Exempt Status with the IRS



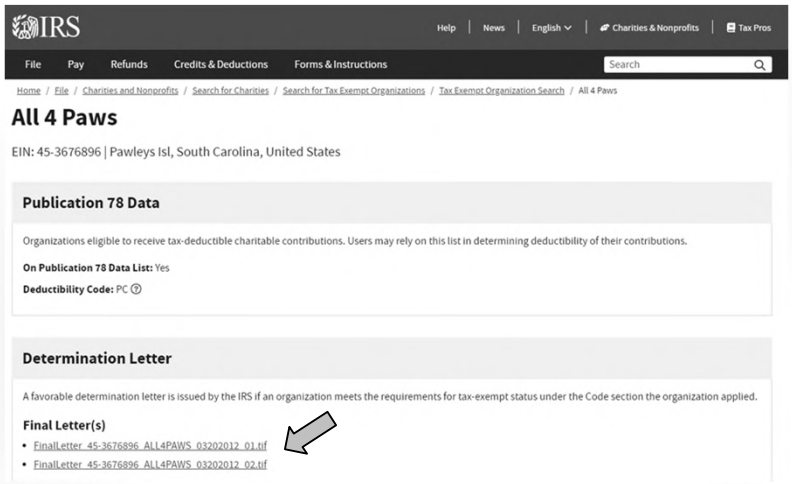
Searching a Nonprofit's Tax Exempt Status with the IRS

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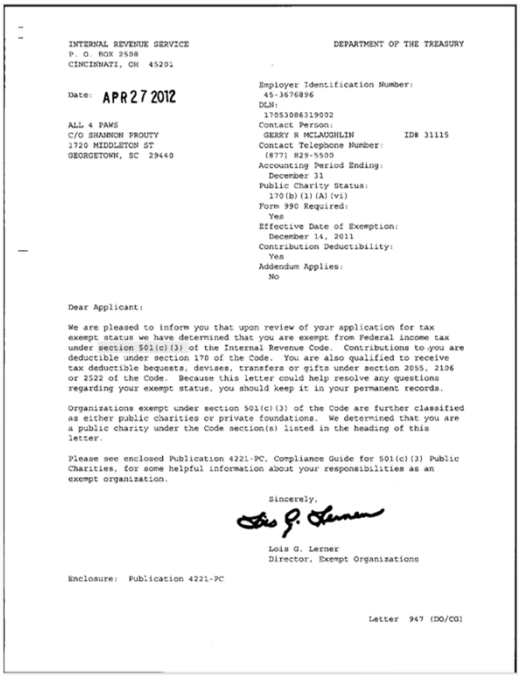


Searching a Nonprofit's Tax Exempt Status with the IRS

10



11



INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 27 2012

ALL 4 PAWS
C/O SHANNON PROUTY
1720 MIDDLETON ST
GEORGETOWN, SC 29440

Employer Identification Number:
45-3676896
DLN:
17053086319002
Contact Person:
GERRY R MCLAUGHLIN ID# 31115
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
December 14, 2011
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

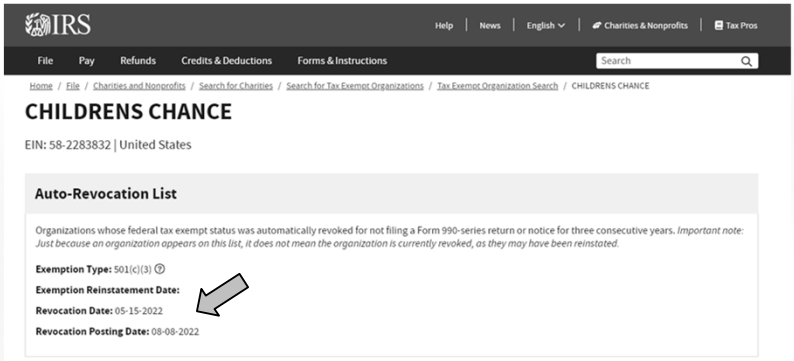
Lois G. Lerner
Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947 (DO/CG)

12

Searching a Nonprofit's Tax Exempt Status with the IRS



South Carolina Nonprofit Corporation Act

S.C. CODE § 33-31-101 ET SEQ.

S.C. Nonprofit Corporation Act

S.C. Code §§ 33-31-101 et. seq.

14

- **Under the Nonprofit Corporation Act, the Secretary of State is responsible for filing documents related to the formation of nonprofit corporations in South Carolina.**
- **These documents are filed in the Secretary of State's Business Filings Division.**

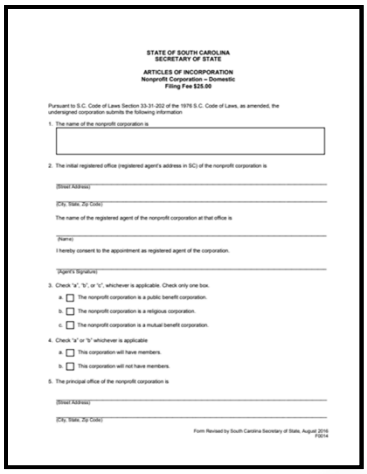


Articles of Incorporation

15

S.C. Code §33-31-202

- **Filing articles of incorporation establishes the legal existence of the nonprofit corporation.**
- **The filing fee for nonprofit articles of incorporation is $25.00.**



STATE OF SOUTH CAROLINA
SECRETARY OF STATE

ARTICLES OF INCORPORATION
Nonprofit Corporation – Domestic
Filing Fee $25.00

Pursuant to S.C. Code of Laws Section 33-31-202 of the 1976 S.C. Code of Laws, as amended, the undersigned corporation submits the following information:

1. The name of the nonprofit corporation is

2. The initial registered office (registered agent's address in SC) of the nonprofit corporation is

(Street Address)

(City, State, Zip Code)

The name of the registered agent of the nonprofit corporation at that office is

(Name)

I hereby consent to the appointment as registered agent of the corporation.

(Agent's Signature)

3. Check "a", "b", or "c", whichever is applicable. Check only one box.
   a. ☐ The nonprofit corporation is a public benefit corporation.
   b. ☐ The nonprofit corporation is a religious corporation.
   c. ☐ The nonprofit corporation is a mutual benefit corporation.

4. Check "a" or "b" whichever is applicable
   a. ☐ This corporation will have members.
   b. ☐ This corporation will not have members.

5. The principal office of the nonprofit corporation is

(Street Address)

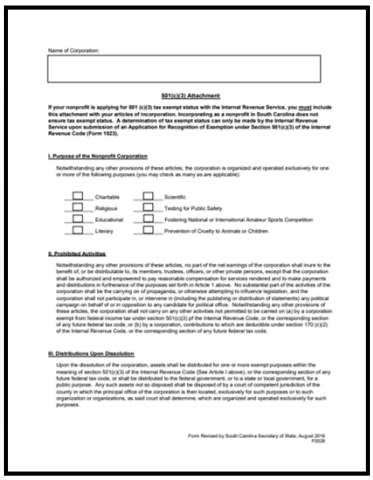
(City, State, Zip Code)

Form Revised by South Carolina Secretary of State, August 2016
F0014

Articles of Incorporation

16

S.C. Code §33-31-202



Name of Corporation:

501(c)(3) Attachment

If your nonprofit is applying for 501 (c)(3) tax exempt status with the Internal Revenue Service, you must include this attachment with your articles of incorporation. Incorporating as a nonprofit in South Carolina does not ensure tax exempt status. A determination of tax exempt status can only be made by the Internal Revenue Service upon submission of an Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code (Form 1023).

I. Purpose of the Nonprofit Corporation

Notwithstanding any other provisions of these articles, the corporation is organized and operated exclusively for one or more of the following purposes (you may check as many as are applicable):

☐ Charitable ☐ Scientific
☐ Religious ☐ Testing for Public Safety
☐ Educational ☐ Fostering National or International Amateur Sports Competition
☐ Literary ☐ Prevention of Cruelty to Animals or Children

II. Prohibited Activities

Notwithstanding any other provisions of these articles, no part of the net earnings of the corporation shall inure to the benefit of, or be distributable to, its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article 1 above. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for political office. Notwithstanding any other provisions of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under section 170 (c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

III. Distributions Upon Dissolution

Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code (See Article I above), or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

Form Revised by South Carolina Secretary of State, August 2016
F0028

- **Include the 501(c)(3) attachment if you are applying for tax exempt status with the IRS.**
- **This attachment contains language typically required by the IRS in the exemption application.**
- **There is no separate filing fee for this form.**

Bylaws

S.C. Code §33-31-206

17

- S.C. Code §33-31-206 requires the incorporators or board of directors of a nonprofit corporation to adopt bylaws. Bylaws set forth how the nonprofit corporation will operate.
- Bylaws may be filed with the Secretary of State's Office along with the articles of incorporation, but this is not required by statute.

Board of Directors

S.C. Code §§ 33-31-801 & 33-31-803

18

- S.C. Code §33-31-801 requires nonprofit corporations to have a board of directors.
- Under S.C. Code §33-31-803, a nonprofit corporation must have a minimum of three (3) natural persons serving on the board of directors.



Articles of Dissolution

S.C. Code § 33-31-1404

19



STATE OF SOUTH CAROLINA
SECRETARY OF STATE

ARTICLES OF DISSOLUTION
FOR A NONPROFIT CORPORATION

Pursuant to the provisions of Section 33-31-1404 of the 1976 S.C. Code of Laws, as amended, the undersigned nonprofit corporation submits the following Articles of Dissolution.

1. The name of the corporation is:

Date incorporated: _____

2. The dissolution was authorized on: _____

3. Choose one of the following by marking the appropriate box.

☐ The resolution authorizing the dissolution was duly adopted by the members pursuant to Section 33-31-1402 of the 1976 S.C. Code of Laws, as amended.

☐ The resolution authorizing the dissolution was duly adopted by a majority of the Board of Directors, as approval by the members was not required (Section 33-31-1402(b) of the 1976 S.C. Code of Laws, as amended).

☐ The resolution authorizing the dissolution was duly adopted by a majority of incorporators pursuant to Section 33-31-1401 of the 1976 S.C. Code of Laws, as amended.

4. If approval by the members was required, please provide the following information pursuant to Section 33-31-1404(a)(3)(i) and (ii) of the 1976 S.C. Code of Laws, as amended.

Complete one of the following as appropriate:

Designation (classes of membership)	Number of Memberships Outstanding	Number of Votes Entitled to be Cast by each Class Entitled to Vote Separately on Dissolution	Number of Votes Entitled to be Cast by Each Class Indisputably Voting on Dissolution	Total Number of Votes Cast" For -AND- Against Dissolution by Each Class Entitled to Vote Separately	Total Number of undisputed votes cast for dissolution by each class which is sufficient for approval for that class

5. If approval by third person(s) other than the members, directors, or incorporators was required, such approval was obtained.

6. Notice to the Attorney General, required by Section 33-31-1403 of the 1976 S.C. Code of Laws, as amended, has been given. Copies of all notice documents provided to the Attorney General, including a copy or summary of the plan of dissolution, are included as an attachment to this filing.

Form Revised by South Carolina Secretary of State, April 2018
FD112

- **To dissolve a nonprofit corporation, the corporation must file articles of dissolution with the Secretary of State.**
- **The articles of dissolution must include an affidavit that the person executing the articles of dissolution has the authority to do so.**
- **The filing fee for articles of dissolution is $10.00.**

Other Types of Dissolution

S.C. Code §§ 33-31-1420 – 33-31-1433

20

Nonprofit corporations may be administratively dissolved or dissolved by judicial order under certain circumstances.

- **The Secretary of State's Office may administratively dissolve a nonprofit corporation for failure to maintain a registered agent, failure to update its principal office address, or the corporation has declared bankruptcy.**
- **A nonprofit corporation may be judicially dissolved in a proceeding brought by the Attorney General's Office, or by its membership or directors.**



Certificate of Existence

21



The State of South Carolina

Office of Secretary of State Mark Hammond

Certificate of Existence

I, Mark Hammond, Secretary of State of South Carolina Hereby Certify that:

CHILDREN'S TRUST FUND OF SOUTH CAROLINA THE, a nonprofit corporation duly organized under the laws of the State of South Carolina on September 25th, 1984, has as of the date hereof filed as a nonprofit corporation for religious, educational, social, fraternal, charitable, or other eleemosynary purpose, and has paid all fees, taxes and penalties owed to the State, that the Secretary of State has not mailed notice to the company that it is subject to being dissolved by administrative action pursuant to S.C. Code Ann. §33-31-1421, and that the nonprofit corporation has not filed articles of dissolution as of the date hereof.

Given under my Hand and the Great Seal of the State of South Carolina this 21st day of January, 2025.

Mark Hammond

Mark Hammond, Secretary of State

Searching a Nonprofit's Corporate Status in South Carolina

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South Carolina
Secretary of State
Mark Hammond

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online filings » business entities

File and Search Online

The Business Entities Online system allows users to file corporate documents online and to search entities on file with the Secretary of State's Office. Users may file organizing documents and may file documents for existing entities using this system. The public may access general information for all entities on file, including registered agent and registered office information. The online system also includes the option of searching for a particular registered agent, allowing users to view which entities an agent serves as a registered agent. In addition to online filing and searches, users may access downloadable forms on the Business Entities Online system.

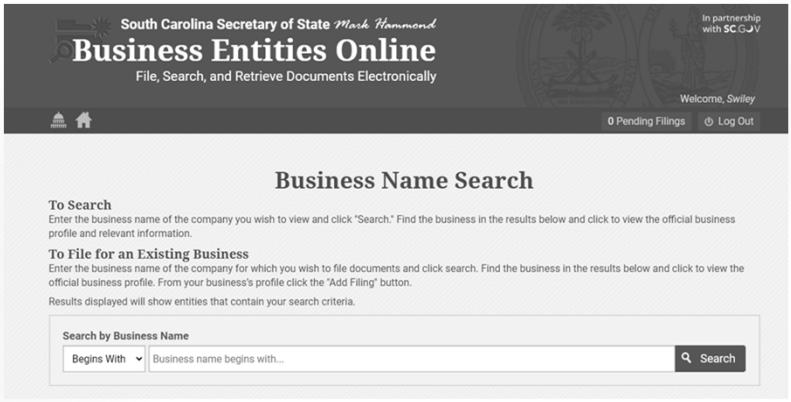
For more general information on business filings, please visit the Business Entities page.

Business Entities Online

File & Search Online Today

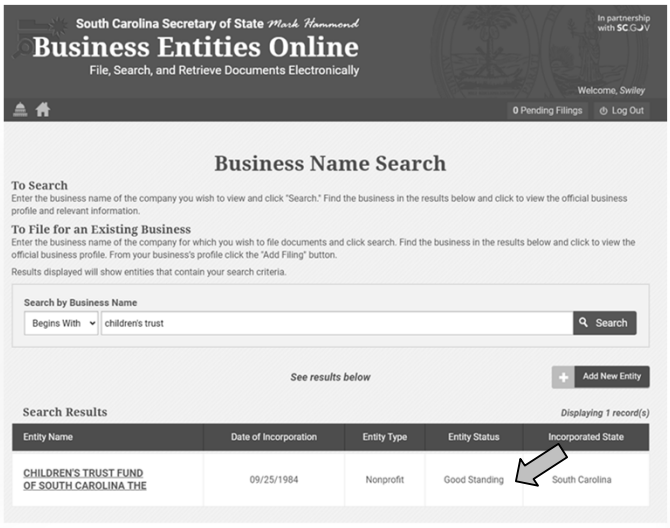
Searching a Nonprofit's Corporate Status in South Carolina

23



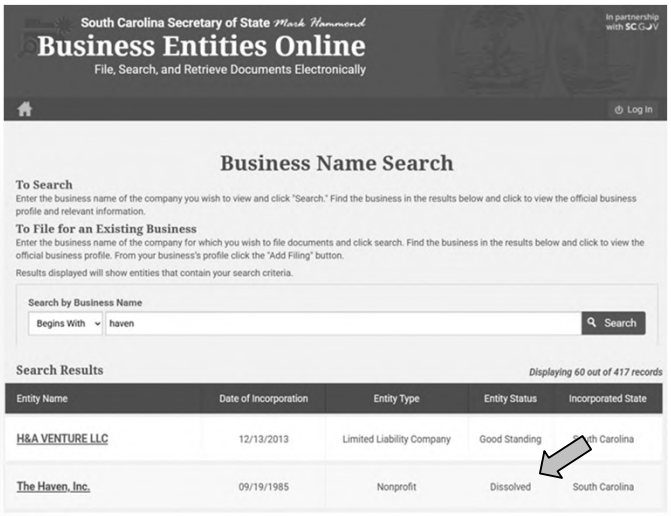
Searching a Nonprofit's Corporate Status in South Carolina

24



Searching a Nonprofit's Corporate Status in South Carolina

25



South Carolina Solicitation of Charitable Funds Act

S.C. CODE § 33-56-10 ET SEQ.

South Carolina Solicitation of Charitable Funds Act

S.C. Code §§ 33-56-10 et. seq.

27

The Solicitation of Charitable Funds Act was enacted in 1994 in order to regulate the manner, conditions, and procedures in which organizations solicit charitable funds in the state of South Carolina.



Charitable Organizations

S.C. Code § 33-56-20

28

"Charitable organization" is defined as a person:

- **That has been determined by the Internal Revenue Service to be a tax exempt organization pursuant to Section 501(c)(3) of the Internal Revenue Code;**

Charitable Organizations
S.C. Code § 33-56-20

29

- **That is or holds itself out to be established for any benevolent, social welfare, scientific, educational, environmental, philanthropic, humane, patriotic, public health, civic, or other eleemosynary purpose, or for the benefit of law enforcement personnel, firefighters, or other persons who protect the public safety; or**

Charitable Organizations
S.C. Code § 33-56-20

30

- **That employs a charitable appeal as the basis of solicitation or an appeal that suggests that there is a charitable purpose to a solicitation, or that solicits or obtains contributions solicited from the public for a charitable purpose.**



Charitable Organizations
S.C. Code § 33-56-20

31

Some organizations that solicit contributions are excluded from the definition of "charitable organization" under the Act. These include the following:



Charitable Organizations
S.C. Code § 33-56-20

32



Churches, synagogues, mosques, or other congregations organized for the purpose of divine worship, and their integrated auxiliaries.

Charitable Organizations

S.C. Code § 33-56-20

33

Religious organizations determined to be tax-exempt by the IRS, and that are not required to file IRS Form 990, 990-EZ, or 990-N based on their religious classification.

Charitable Organizations

S.C. Code § 33-56-20

34



Political candidates or parties required to file with the Federal Election Commission or State Election Commission.

Registration with the Secretary of State's Office

35

S.C. Code § 33-56-30

A charitable organization which intends to solicit contributions in the state of South Carolina, or have contributions solicited on its behalf, must file a registration statement with the Secretary of State's Division of Public Charities.

Registration with the Secretary of State's Office

36

S.C. Code § 33-56-30

- **The registration statement must be filed <u>prior to solicitation</u>.**
- **Registration statements must be renewed annually and are due 4 ½ months after the end of the charitable organization's fiscal year.**
- **The annual registration fee is $50.**

Registration with the Secretary of State's Office

37

S.C. Code § 33-56-30



Common Fiscal Years:

- **FY Jan. 1st to Dec. 31st:**
  Due date is May 15th
- **FY July 1st to June 30th:**
  Due date is Nov. 15th

Annual Financial Report

38

S.C. Code § 33-56-60

- **Charitable organizations that register with the Secretary of State must also file annual financial reports. These are due 4 ½ months after the end of the charitable organization's fiscal year. An organization may request up to a 6 month extension to file its annual financial report.**
- **A charitable organization does not have to pay a fee to file its annual financial report.**

Annual Financial Report Forms

39

S.C. Code § 33-56-60

- **An organization may submit its annual financial report using an IRS Form 990, 990-EZ, or 990-PF, or the annual financial report form provided by the Secretary of State.**
- **Our office does not accept IRS Form 990-N; organizations that file a 990-N postcard may complete the annual financial report form instead.**

Annual Financial Report Deadlines

S.C. Code § 33-56-60



Common Fiscal Years:

- **FY Jan. 1st to Dec. 31st:**
  Due date is May 15th
- **FY July 1st to June 30th:**
  Due date is Nov. 15th

Extension Requests

S.C. Code § 33-56-60

41

- **A charity may request a six-month filing extension for the annual financial report.**
  - **No extensions are permitted for registration filings.**
- **The extension request with the Division of Public Charities as well as the Internal Revenue Service.**
- **Extensions may be requested either by logging into the organization's online account and requesting the extension, or by submitting a written request or IRS Form 8868 to charities@sos.sc.gov.**

Annual Application for Registration Exemption

S.C. Code § 33-56-50

42

Some organizations may file an annual application for registration exemption if their fundraising activities are not conducted by professional solicitors, professional fundraising counsel, or commercial co-venturers. These include:

- **Educational institutions**
- **A person or organization soliciting contributions for a specific named individual and all proceeds to be turned over to that individual**

Annual Application for Registration Exemption

S.C. Code § 33-56-50

43

- Tax-exempt organizations which intend to solicit less than $20,000 and all functions of the organization (including fundraising) are conducted by persons compensated less than $500
- Organizations that solicit only from members
- Veterans' organizations with a congressional charter
- The State and its political subdivisions subject to FOIA

Annual Application for Registration Exemption

S.C. Code § 33-56-50

44

Some organizations may file an annual application for registration exemption regardless of whether their fundraising activities are conducted by professional solicitors, professional fundraising counsel, or commercial co-venturers. These include:

- Public school districts and public schools
- Organizations that solicit less than $7,500 per year

Annual Application for Registration Exemption

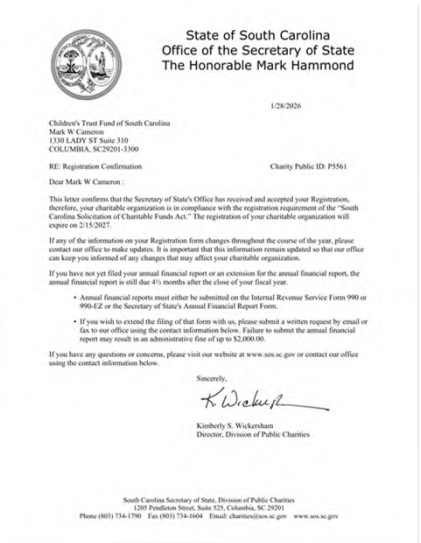
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S.C. Code § 33-56-50

- **Charitable organizations seeking a registration exemption must file an annual application for exemption with the Secretary of State. <u>This means the application must be filed every year that the organization is soliciting contributions</u>, so that the Secretary of State may determine if the organization still qualifies for exemption.**
- **Applications for registration exemption are due 4 ½ months after the end of the organization's fiscal year.**
- **Charitable organizations do not have to pay a filing fee for the application for exemption.**
- **Exempt charitable organization do not have to file annual financial reports.**

Registration Confirmation Letter

46



State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

1/28/2026

Children's Trust Fund of South Carolina
Mark W Cameron
1330 LADY ST Suite 310
COLUMBIA, SC29201-3300

RE: Registration Confirmation — Charity Public ID: P5561

Dear Mark W Cameron :

This letter confirms that the Secretary of State's Office has received and accepted your Registration, therefore, your charitable organization is in compliance with the registration requirement of the "South Carolina Solicitation of Charitable Funds Act." The registration of your charitable organization will expire on 2/15/2027.

If any of the information on your Registration form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization.

If you have not yet filed your annual financial report or an extension for the annual financial report, the annual financial report is still due 4½ months after the close of your fiscal year.

- Annual financial reports must either be submitted on the Internal Revenue Service Form 990 or 990-EZ or the Secretary of State's Annual Financial Report Form.
- If you wish to extend the filing of that form with us, please submit a written request by email or fax to our office using the contact information below. Failure to submit the annual financial report may result in an administrative fine of up to $2,000.00.

If you have any questions or concerns, please visit our website at www.sos.sc.gov or contact our office using the contact information below.

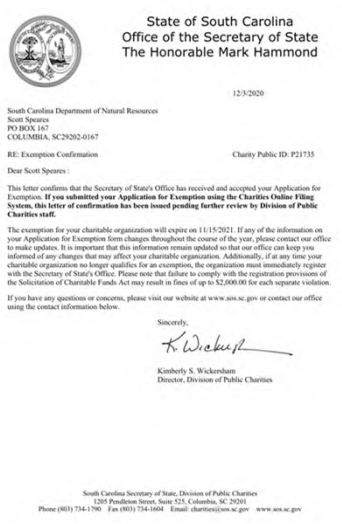
Sincerely,

Kimberly S. Wickersham
Director, Division of Public Charities

South Carolina Secretary of State, Division of Public Charities
1205 Pendleton Street, Suite 525, Columbia, SC 29201
Phone (803) 734-1790 Fax (803) 734-1604 Email: charities@sos.sc.gov www.sos.sc.gov

Exemption Confirmation Letter

47



State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

12/3/2020

South Carolina Department of Natural Resources
Scott Speares
PO BOX 167
COLUMBIA, SC 29202-0167

RE: Exemption Confirmation — Charity Public ID: P21735

Dear Scott Speares :

This letter confirms that the Secretary of State's Office has received and accepted your Application for Exemption. **If you submitted your Application for Exemption using the Charities Online Filing System, this letter of confirmation has been issued pending further review by Division of Public Charities staff.**

The exemption for your charitable organization will expire on 11/15/2021. If any of the information on your Application for Exemption form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization. Additionally, if at any time your charitable organization no longer qualifies for an exemption, the organization must immediately register with the Secretary of State's Office. Please note that failure to comply with the registration provisions of the Solicitation of Charitable Funds Act may result in fines of up to $2,000.00 for each separate violation.

If you have any questions or concerns, please visit our website at www.sos.sc.gov or contact our office using the contact information below.

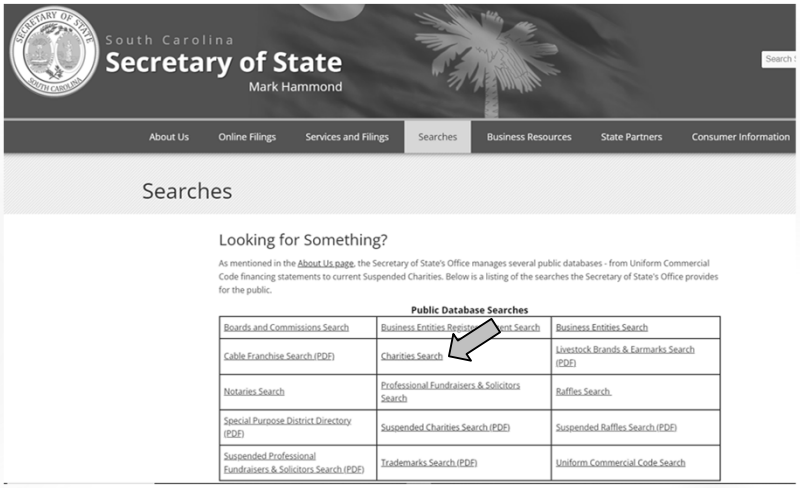
Sincerely,

Kimberly S. Wickersham
Director, Division of Public Charities

South Carolina Secretary of State, Division of Public Charities
1205 Pendleton Street, Suite 525, Columbia, SC 29201
Phone (803) 734-1790 Fax (803) 734-1604 Email: charities@sos.sc.gov www.sos.sc.gov

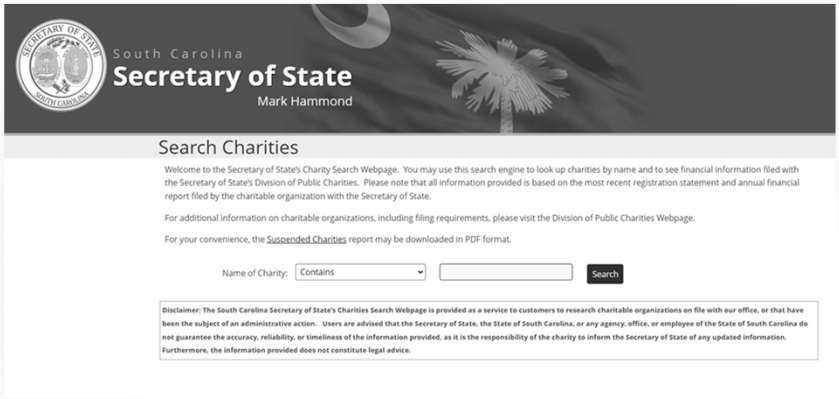
Searching a Nonprofit's Charity Registration Status in South Carolina

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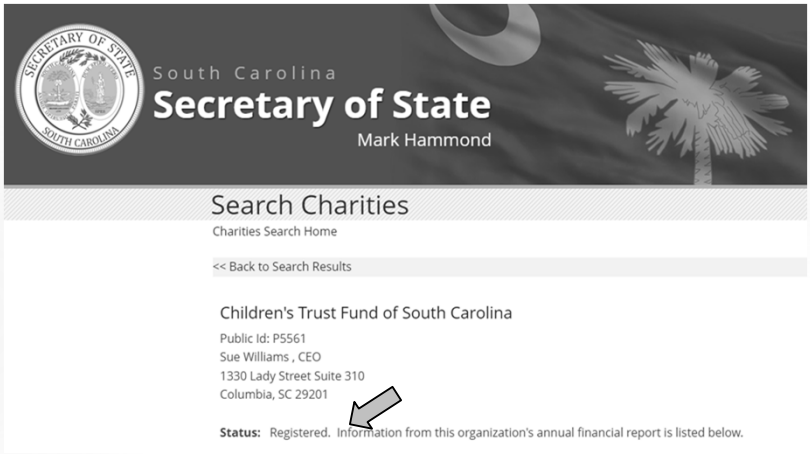
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Status: Registered. Information from this organization's annual financial report is listed below.

The following financial information has been provided to the Secretary of State's Office by the above named organization. The Secretary of State's Office has not independently verified this financial information. If a charity has recently registered with the Secretary of State's Office for the first time, there may not be any financial data available. Below are figures for the organization's fiscal year **10/1/2021 - 9/30/2022.**

Financial Report	
TOTAL REVENUE:	$17,065,294.00
PROGRAM EXPENSES:	$15,431,805.00
TOTAL EXPENSES:	$17,089,969.00
NET ASSETS:	$5,575,800.00
FUNDRAISER COSTS:	$207,538.00

Financial Report File
2021 Form 990 - Children's Trust of SC (SC SOS) - signed.pdf

Next Report: 10/01/2022 - 09/30/2023 Due Date: 02/15/2024

According to the financial information filed with this office, this organization devoted **90.3%** of its total expenses to program services during the year reported.

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** PUBLIC DISCLOSURE COPY **

Form 990 — **Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2021 — Open to Public Inspection

A For the 2021 calendar year, or tax year beginning OCT 1, 2021 and ending SEP 30, 2022

B Check if applicable: Address change; Name change; Initial return; Final return/terminated; Amended return; Application pending

C Name of organization: CHILDREN'S TRUST OF SOUTH CAROLINA

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 1330 LADY STREET — Room/suite: 310

City or town, state or province, country, and ZIP or foreign postal code: COLUMBIA, SC 29201

D Employer identification number: 57-0785431

E Telephone number: 803-733-5430

G Gross receipts $: 17,065,294.

F Name and address of principal officer: TIFFANY SANTAGATI SAME AS C ABOVE

H(a) Is this a group return for subordinates? Yes [X] No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c)( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ▶ SCCHILDREN.ORG

H(c) Group exemption number ▶

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ▶

L Year of formation: 1984 M State of legal domicile: SC

Part I Summary

1 Briefly describe the organization's mission or most significant activities: CHILDREN'S TRUST IS THE ONLY STATEWIDE ORGANIZATION FOCUSED ON PREVENTING CHILD ABUSE AND NEGLECT

2 Check this box ▶ [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	13
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	52
6	Total number of volunteers (estimate if necessary)	6	38
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	16,219,643.	16,860,900.
9	Program service revenue (Part VIII, line 2g)	135,663.	125,694.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	37,862.	78,700.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,393,168.	17,065,294.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	5,819,450.	9,916,839.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,185,175.	3,422,544.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 207,538.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,879,146.	3,750,586.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	15,883,771.	17,089,969.
19	Revenue less expenses. Subtract line 18 from line 12	509,397.	-24,675.

		Beginning of Current Year	End of Year
20	Total assets (Part II, line 16)	8,948,009.	9,258,978.
21	Total liabilities (Part X, line 26)	2,785,292.	3,683,178.
22	Net assets or fund balances. Subtract line 21 from line 20	6,162,717.	5,575,800.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here — Signature of officer: (Tiffany Santagati) Date

TIFFANY SANTAGATI, BOARD CHAIR — Type or print name and title

Paid Preparer Use Only — Print/Type preparer's name: JANICE A RATICA — Preparer's signature — Date: 02/01/23 — Check [ ] if self-employed — PTIN: P00358837

Firm's name ▶ ELLIOTT DAVIS, LLC/PLLC — Firm's EIN ▶ 57-0381582

Firm's address ▶ 500 EAST MOREHEAD STREET, SUITE 700 CHARLOTTE, NC 28202 — Phone no. (704) 333-8881

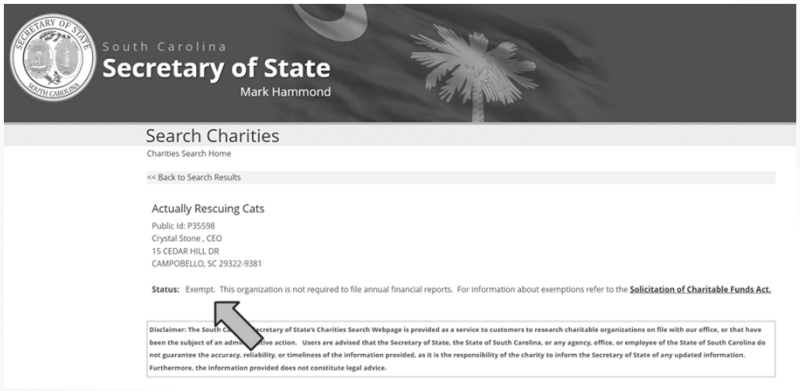
May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

LHA For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2021)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

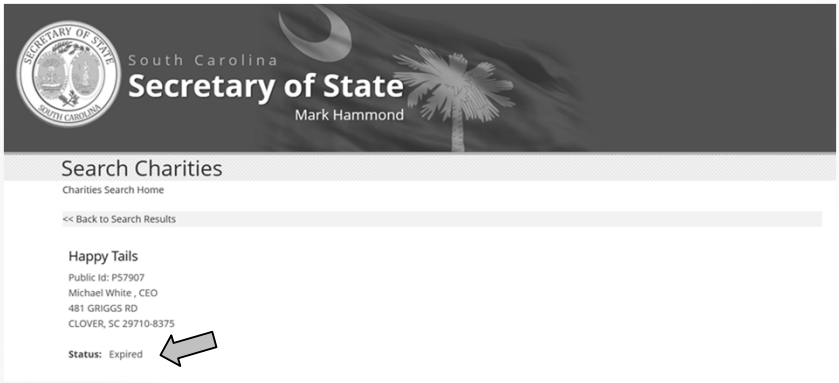
Searching a Nonprofit's Charity Registration Status in South Carolina

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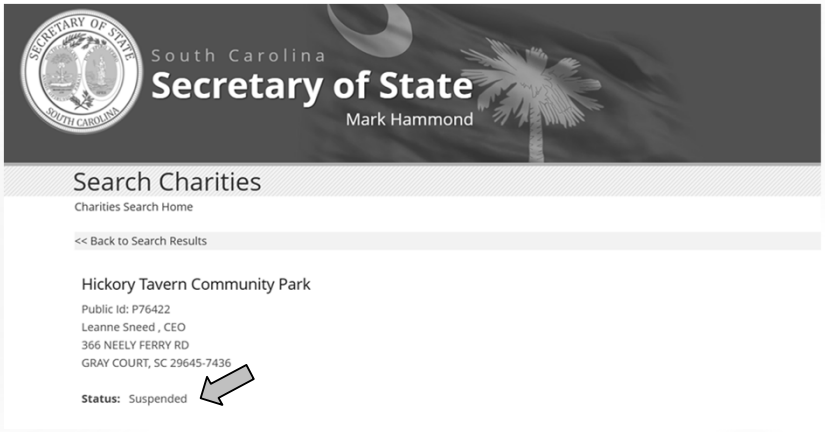
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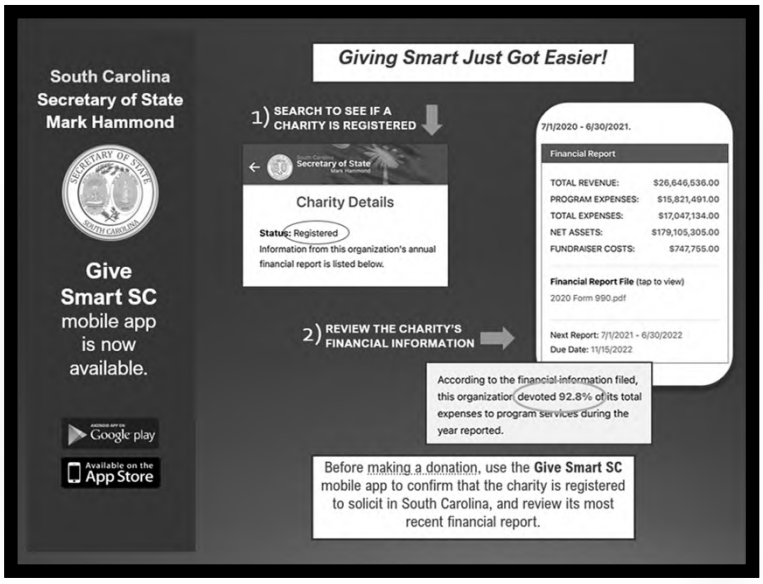
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Give Smart SC App

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Contact information

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charities@sos.sc.gov