

The Final Frontiers Foundation

# Progress Report



Fourth Quarter 2025



The Great Commission

# KUKI REFUGEES

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## Through the funding of national and native preachers, we endeavor to effectively advance the Gospel where it has never been preached before.

The Progress Report is a free, quarterly publication of the **Final Frontiers Foundations, Inc.** Currently we are ministering in over eighty countries; many of which are closed to foreign missionaries. In other countries, work among the various tribal groups is restricted to national preachers only; thus they are open to us because of our unique method of missions.

We believe that the training and subsidizing of national preachers is the most efficient and effective method of global evangelism. We seek to raise prayer and financial support from believers in the West, for God's servants abroad, who are actively involved in church planting and discipleship.

Selection of those we sponsor is dependent upon their doctrinal beliefs, need, reputation and ministry experience. We support only those who are serving by faith, never those who are waiting for a salary in order to serve. Worldwide, the average preacher in a third-world country needs as little as \$25.00 - \$350.00 each month to support his family and ministry.

All those subsidized through this foundation are involved in church planting. Their various outreach ministries include: Bible translation and distribution, radio and television broadcasting, camps, Bible schools, outdoor and film evangelism, educational and health programs, handicap and leper ministries, orphan and children's ministries, etc. The Foundation receives its funding from individuals, churches, businesses, etc. who choose to support our preachers, projects, or desperate children under the Foundation's oversight; or give general donations allowing the funds to be used where needed.

### CURRENT MINISTRIES

The Progress Report contains articles dedicated to their purposes and providing accountability for those who support those causes are listed on page 23.

### EXECUTIVE BOARD OF DIRECTORS

**Final Frontiers®** is a non-profit, religious corporation, founded by Jon Nelms in 1987, and is governed by those serving on the Executive Board of Directors: Rev. Jon Nelms (*Chairman*), Rev. Daniel Nelms (*President*), Rev. Michael Horne (*Secretary/Treasurer*), Rev. Tim Schelling, Rev. Don Prosser, Rev. Steve Ware, Rev. Anthony Lamb, and Mrs. Suzanne Raper. Further council is provided by those serving on the National Boards of Advisors.

### INTERNATIONAL OFFICES/DIRECTORS

International offices are maintained in every country of service for accountability purposes and are staffed by national and regional coordinators. Parallel oversight is provided by our Directors of Expansion. These Directors are staff missionaries who are particularly knowledgeable of their region of the world and are responsible for finding and approving the national preachers who meet our qualifications and are in need of support. Missionaries from various boards often fill these positions for us based upon their knowledge, experience and location on site.



### Cover

**Date:** June 2025

**Location:** India

**Subject:** Plight of the Persecuted Kuki Tribe

**The Story:** This Christian family survives day-by-day in a refugee camp in the state of Manipur. They are just five displaced souls out of 50,000 others who have been driven from their homes by high caste Hindus. Having barely escaped with their lives, they brought nothing with them, and have desperate need of prayer and humanitarian aid. Read the article on page 10.

The **Progress Report** is distributed freely by post and/or email to those who request it.

### CONTACT INFORMATION

For further information concerning this ministry and its various programs, or to schedule a speaker for your church or mission conference, please contact our home office: **Final Frontiers Foundation**, P.O. Box 358, Grovetown, GA 30813 USA, 706-955-4916 or 800-522-4324, support@finalfrontiers.world

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# Updates and Encouragement ...

*A few thoughts from Jon Nelms*

## Catch the Vision!

This past summer was unbelievable; in fact, it was a missionary's dream. Let me tease you by saying we opened a new feeding center without expecting to. Then, the village gave us land so we could build the center and have space for their very first church! Another feeding center among the Tolupan Indians is in the process of opening, and five other Tolupan villages have asked for a feeding center/church. Each is willing to donate the land we will need to construct a facility. We have initiated the process of establishing a new Bible Institute to train all the pastors we will need for our upcoming works. But I'll say no more here and let you enjoy a detailed account of most everything that happened in the articles within. (Many hundreds saved, many baptized, and many beginning discipleship.)

Next week, Nolin and I will return to Honduras to distribute 2,220 bags of Christmas gifts to children who may have never received one before. All these were donated by the team from IMPACT OTHERS. We are thankful to the staff and their founder, Eddie Wilson, for generously providing these and for taking the time to help us distribute them.

They have also arranged for a new Texas restaurant to donate a plate of food to our Honduras feeding centers every time they sell a plate in their establishment.

We are also working on another monumental project, which I will not reveal yet. Still, it will be a global ministry change of significant proportions, perhaps even greater than the moment when God led me to be the first of His servants to start a ministry to support national church planters. Final Frontiers has been emulated and copied by numerous other ministries, and this new ministry will likely follow suit. By the way, this past September marked the 41st anniversary of our beginning. At least one new ministry per year has adopted our ministry philosophy, including many who previously claimed we were unbiblical and that I would destroy modern missions. One even said I was the Antichrist. Ouch!

I'm so thankful to you for catching the vision and sharing it with me, not only in prayers but also in deeds. Your generous gifts shackled to the plow of the national preachers have broken through the fallow fields of the world. Now, where Christ was unnamed and unknown, His glory is shouted from mountaintops, across rivers, over deserts and wastelands, and the Great Commission is likely less than a decade from being fulfilled.

Next summer already has four weeks booked, so don't procrastinate. Additionally, starting January 2026, we will be open for Visionary Trips throughout the year. Now, Seniors can come at their leisure, and we can design the week just for your specific needs and limitations.

Yours for souls,

## The Greatest Gift of All

Jesus continually gifted people with food, health, financial needs, and relief from suffering. He did so to show that He was both the gift-giver and the greatest gift of all. During the Christmas season, will you help us with a special gift toward a ministry that will make a huge difference for believers in one of the countries around the world where we support pastors?



Scan Here



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Stay  
Connected  
with Us





# From a National Pastor and Smuggler

Bibles Distributed  
**600,000 +**

I recently met a thirty-seven-year-old man who grew up in a Muslim family, learned to obey the laws of Islam, memorized many verses from the Quran, and followed the rituals of his denomination and his family's roots without hesitation or doubt. As he grew older, he followed the teachings of his Shia sect. Since the death of the Prophet Muhammad, they have been under the threat of being eliminated and oppressed by infidels and Sunni Muslims, so they felt they must defend their sect with everything they have.

After he graduated from university and witnessed the bloody events unfolding in our region, he decided to investigate and understand the causes of the conflict. After studying, he noticed a terrifying amount of religious and political contradictions, treachery, and betrayal among individuals who were supposed to carry a heavenly message, and that Islam is a religious system that is not settled on anything, just justifications for actions that do not even follow the morals they claim as a religion. Of course, he was working and following all the ritual instructions. Still, his religious life was a mere formality, repeating everything without conviction or even believing in it fully.

One Friday, he didn't go to the mosque to pray, so his father asked him, "Did you fulfill your assignment and your obligation towards Allah?" He answered his father, saying, "Why? Are my prayers an obligation or an assignment?" His father answered, "If you don't fulfill your obligations toward Allah, you deserve hell." So, he asked his father, "Are you sure that you will go to heaven, because I'm not?" His father looked at him and said with a very loud voice, "The prophet will intercede for me, because I'm serving our religion, and you should be doing that."

After that, more questions accumulated in his head: Is God true? Is our religion true? If I die, where will I go? There was no answer!

The Lord opened the door for us to meet through multiple connections, and when we met, we began to discuss God and His love for us. He asked, "Why does He love us?" I began to explain to him who God is to me and His love towards us, which brings us to Him as our Father and believers as His children. And that even when you pray, if you don't have a personal relationship with God, your life has no meaning.

"Those are sweet words," he said, "but I don't know what to believe anymore."

I told him to think about what I said, and if he wants, we could meet again.

We met more and talked about who the True God is. One day, he asked if he could read the Bible to learn about the true God. He began to read the Bible, accepting it as the Word of God and a tangible book in his hands. He would read a chapter three times before he moved on to the next one. One day, he told me that the words in the book had affected his mind. Then after I answered a few of his questions about the deity of the Lord Jesus Christ, I asked him, "Why are you trying to lose yourself and live in doubt? If you notice these words are affecting your mind, the Lord Jesus is talking to you through His Word. Don't harden your heart. Today is a day of salvation. Accept Him and enjoy your relationship with Him as Savior and God. Remove all that confusion from your mind and heart."

That day, he came to know salvation and accepted the Lord Jesus Christ as his personal Savior. Since then, he has become very faithful and active in our ministry.



## Bibles Changing the Middle East

Arab media report as many as 100 Muslim men each day are turning from the religion of their grandparents and believing in Jesus Christ.

**Will you join us in this movement as we provide the Word of God to the next generation?**

# Finishing Strong



Cairo church

## Uncompleted Projects Needing You



DRC Bibles

By Michael Horne

As we approach the joyful season of Christmas, we remain deeply thankful for the generosity and partnership of you, our supporters and prayer partners. Your giving has allowed us to accomplish much so far this year—but several critical needs remain. We believe that together, we can complete our current projects and bring hope, shelter, and practical help to many before Christmas. Here's a summary of our uncompleted projects and how you can help.

### What Still Needs to Be Done

These are some of the major current needs that are not yet fully funded or implemented (*though some of these project statuses may have changed between writing this article and when it makes it to your mailbox*):

Project	What's Needed	Status
<b><i>Outspan Kitchen and Sunday School Classrooms</i></b>	Kitchen: <b>\$6,500</b> Sunday School Classrooms: <b>\$3,500</b>	Funds still needed to build and equip these facilities.
<b><i>Bags of Hope Middle East – Christmas 2025</i></b>	<b>8,000 bags</b> — total cost <b>\$146,400</b>	This large-scale project requires extensive support to serve vulnerable people in the Middle East.
<b><i>Wilson House Repair</i></b>	<b>\$8,600</b> needed; <b>\$3,523</b> has been received or pledged as of mid-September.	
<b><i>DRC Outreach Trip</i></b>	<b>\$9,000</b> required for travel, supplies, and outreach efforts.	
<b><i>Kuki Refugees</i></b>	Currently very little funding— <b>only \$150</b> pledged so far. This project seeks to provide aid to displaced people.	



Kenya kitchen

## Why These Matter & What We Hope to Do by Christmas

**Outreach & Resources:** Projects like Bags of Hope and assistance to refugees address urgent human needs—basic supplies, food, shelter—that often become more critical in cold or unstable times. Making progress now means fewer people suffering this winter.

**Infrastructure & Stability:** Building or repairing structures like the Outspan Kitchen and Classrooms or Wilson House gives long-term benefit. They serve as anchors for community work: teaching, feeding, gathering.

**Momentum & Witness:** When we finish well, we show that together we can move forward. Each project completed strengthens trust, opens doors for future work, and inspires more people to join in. Our work in these various communities shines the light of Christ like a beacon, allowing us to spread the Word to those who would otherwise have been closed off.

## Stay Connected Without Overload

You may not have heard about every one of these needs directly. That's intentional—we avoid sending constant emails so your inbox isn't flooded. But if you'd like to stay up to date on all current projects and their progress, our Project Results & Updates webpage is the best resource. There, you can see what's already been accomplished and what remains unfinished, all in one place.

## How You Can Partner with Us

We understand that our supporters receive many calls for help. Here are some ways you can make a difference without feeling overwhelmed:

1. Choose one project to support in full or in part. Even a portion of the need helps move it forward.
2. Give or pledge early—your gift before November allows time for procurement, logistics, shipping, and getting things in place before winter and Christmas. But it's never too late, and there will always be more projects to complete.
3. Spread the word among your friends, church, or community. Share the need for Bags of Hope, refugee aid, or classroom projects. You could make it part of your Christmas fundraiser for your Sunday school class or Church.
4. Consider recurring giving—monthly support can help cover ongoing needs like refugee care or outreach logistics.



## A Christmas Goal

Our goal is simple but bold: to finish as many uncompleted projects as possible by December 25. Imagine kitchens being built, classrooms standing, Wilson's house repaired, refugees supported, and Bags of Hope delivered. These are stories of hope, rescue, faith made visible.

Will you help us make this a Christmas of completion and blessing? Your support now matters more than ever.

Thank you for your continued faithfulness, prayers, and sacrificial giving. We look forward to celebrating with you all the good our Lord will do before the year ends.

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*Michael Horne is the Vice President of Final Frontiers Foundation. Originally from the UK, he holds a MA from Cambridge University.*



Kenya Sunday School class

*Our goal is simple but bold: to finish as many uncompleted projects as possible by December 25.*

*Imagine kitchens being built, classrooms standing, Wilson's house repaired, refugees supported, and Bags of Hope delivered.*



DRC Bible deliveries



Wilson House baptisms



**Scan this QR code to read about ongoing projects**

# Bible Prophecy and the Two-State Solution

## A Word of Introduction

Several years ago, I (Jon) had the great joy of learning about the Fotet organization and seeing the impact Tim Buck's teaching had on his listeners. Earlier this year, I had the opportunity to meet Tim and his wife for lunch, and Nolin and I became even more impressed with them. With so many today teaching prophecy from a non-biblical perspective, I thought it would be good to introduce you to his ministry.

When I read this article, I received more than I expected. I know that Tim has a way of simplifying the complicated. His manner of teaching is intriguing, and like sugar, he excites you and makes you want more. But as I read, I began to understand, as I never have before, how imminent our Lord's return is.

The Great Commission is not a command to preach to every person, but to every "nation," which means every people group. Only recently have the terms "country" and "nation" become synonymous. Even today, we refer to the Apache and Cherokee as "people groups," "nations," or "tribes," but never the Apache and Cherokee "countries."

In 1986, when we founded **Final Frontiers**, our purpose was to fund national church planters to take the Gospel to the final frontiers, where Christ was still unknown and unnamed. At that time, it was estimated that 24,000 such unreached nations still existed. Then, around 2020, it was determined that the number had been reduced to 6,000. Simply put, from 1986 to 2020, 75% of the unreached nations on earth had been significantly evangelized, allowing them to produce their own churches with their own pastors. At that rate, in another five years, the Great Commission should be accomplished. Still, though every people group may have had exposure to the Gospel, it does not mean every member of every tribe has.

The fulfillment of the Great Commission seems closely linked with the signs of the rapture appearing before our eyes daily. Some believe it will be completed before the Rapture, while others believe it will be completed during the tribulation by the 144,000 witnesses and the two prophets. Either way, you can help us complete the Great Commission by giving to our Great Commission Fund and enabling us to support more national church planters. We're going after that final 6%. Will you join us?

Growing up, my brothers and I played football, the American type. I was, of course, a significant presence on the team (size, not skill). I always lead my teammates to compelling victories, though I have no ribbons or trophies to support my claim. Sometimes, as a game drew to a close, if we were sufficiently ahead that even a young Patrick Mahomes could not dream of snatching victory from such a predestined defeat, I would see players beg the coach to let them "go in." They usually got their wish, which gave them bragging rights for having played in a game with such a victory.

The Earth is Heaven's stadium. Maybe you've been warming the bench far too long. Why not go to the coach and ask for a chance to play just a few minutes? You may not score a touchdown, but you'll at least earn some Heavenly bragging rights.

By Tim Buck, Fotet.org

### The World vs. Israel

Have you noticed how fast the world is turning against Israel?

We are watching a powerful global push to divide the land of Israel for the two-state solution.

As I watch the world clamoring to bring peace to the Mideast by seeking to impose a peace accord upon Israel, I wonder, "How much closer can we get to the Tribulation without the Rapture happening?"

A UN conference on the two-state solution for the Israeli-Palestinian conflict took place at the UN in New York from July 28-30, 2025, co-chaired by France and Saudi Arabia.

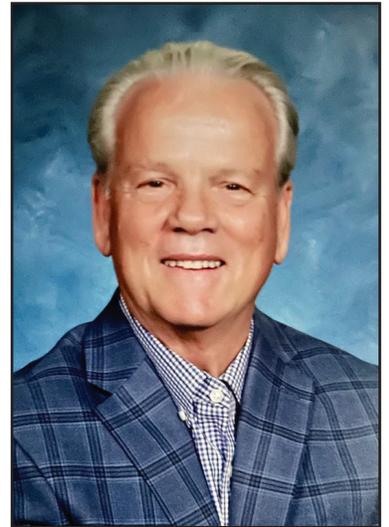
The US and Israel didn't send representatives to the meetings, but almost every other country attended. The result of the assembly was a document entitled "New York Declaration on the Peaceful Settlement of the Question of Palestine and the Implementation of the Two-State Solution." The formal UN vote on the document is set for their annual gathering in New York.

The New York Declaration is a framework for international efforts to achieve peace between Israelis and Palestinians. It emphasizes the necessity of a two-state solution, where both Israel and a future Palestinian state coexist peacefully within secure and recognized borders. The declaration highlights the need for political, humanitarian, and security steps to be implemented, including the reunification of Gaza and the West Bank under a legitimate Palestinian government.

### Prophetic Implications

In many ways, the gathering of the anti-Israel nations and the resulting declaration are what we might expect to happen during the time leading up to the start of the seven-year Tribulation.

First, prophecy warns about how the world's nations will turn against Israel in the last days and band together to oppose the Lord's anointed people (Ps. 2; Ezekiel 36:1-6). Further, it warns how Israel's land and capital city Jerusalem will become the center focus of a global controversy where the nations pressure Israel to divide the promised land and the city of Jerusalem and demand they give it to a people to whom it doesn't belong (Joel 3:2, Zech. 12:1-2; 14:1-2).



Watch the Video



Joel continues in his prophecy to warn that the world's demand for dividing the land of Israel will be the last straw. Their demand to strip Israel of God's land, which He miraculously gave back to Israel in the 1967 Six-Day War, is the final misstep for the nations. Joel declares this evil act against Israel crosses God's line and motivates the Lord to gather the nations to the Battle of Armageddon [Joel 3:9-17].

Second, it's important to note how closely the prophetic language used throughout the New York Declaration aligns with Paul's prophecy in the epistle to the Thessalonians. The New York document uses the phrase "peace and security" five times. The words "peace" or "peaceful" occur twenty-eight times, while "security" appears twenty-four times. We are living at a time when the words of 1 Thess. 5:3 are coming to life: "For when they shall say, Peace and safety [security]; then sudden destruction comes upon them [with the 7-year Tribulation], as travail upon a woman with child; and they shall not escape."

In the context of the world dividing Israel, the enemy's cover phrase will be for them to be calling for "peace and security!" How telling is that? Just a coincidence? Not possible! It's telling us that our remaining time on earth is rapidly coming to an end. Jesus is coming soon.

Third, the July gathering of nations also signals the fulfillment of Zechariah 12:2-3: "Behold, I will make Jerusalem a cup of trembling unto all the people round about, when they shall be in the siege both against Judah and against Jerusalem. And in that day will I make Jerusalem a burdensome stone for all people: all that burden themselves with it shall be cut in pieces, though all the people of the earth be gathered together against it."

The "siege of Judah and Jerusalem" is pointing to the claim that Jerusalem and Judea/Samaria (so-called West Bank) must become the capital and territory of the Palestinian State. Do they really believe that taking land away from Israel and giving it to the Palestinians for an Allah-worshipping, Israel-hating, terror state will bring security to the region? It didn't work so well with Gaza.

Fourth, the text of Daniel 9:27 implies that Antichrist will take an existing covenant and make it stronger. This verse says that Antichrist will "confirm the covenant." It's possible that what we see in the statement approved in New York could be foundational for the final version that one day soon will trigger the seven-year Tribulation. The fact that there's such a declaration of peace already in place is a momentous step toward the fulfillment of Daniel's prophecy.

### Roadblocks

Although the July 28-29 UN agreement is noteworthy, it faces several roadblocks that, at least for the moment, prevent it from resulting in the covenant of Daniel 9:27.

First, Israel will never agree to its terms. Israeli Prime Minister Benjamin Netanyahu has often stated that a return to the pre-1967 borders, which the New York declaration demands, would be suicidal for Israel.

Second, Israel can stand firm in its resistance to the UN accord because it has the strong backing of the US and President Trump. We saw this in response to French President Emmanuel Macron's statement that he would recognize a Palestinian State in September. The Trump administration quickly voiced its disapproval of Macron's intention to recognize a Palestinian state, and the French backed off.

President Trump has repeatedly voiced his disapproval of the willingness of the growing group of nations in favor of recognizing a Palestinian State. Nations like France, Saudi Arabia, England, Canada, Malta, Australia, New Zealand, Finland, Luxembourg, Spain, Portugal, and San Marino. These and others all say they will soon formally recognize a Palestinian State. With President Trump's staunch support, Israel can emphatically say no to any

UN imposition of terms that claim to "guarantee" its peace.

### Missing Pieces and the Rapture

So, what needs to happen to take us from the calls to recognize a Palestinian State to the start of the Tribulation?

The covenant of Daniel 9:27 and the start of the Tribulation cannot happen until we see ten Middle East kings or rulers rise up and band together to form the beast of Revelation 13, Satan's final empire led by Turkey. The ten kings could appear before or after the Rapture.

The Rapture is the missing piece to the puzzle. According to 2 Thessalonians 2:3-8, the man of lawlessness, Antichrist, will not be revealed to the world until the Lord removes the Restraint, which happens when the Lord snatches up His church to the Father's House in Heaven. We won't be here when Antichrist inks his deal with Israel.

Once the Rapture happens, the other events leading to the Daniel 9:27 peace covenant will rapidly take place. A greatly weakened America will leave Israel without the protection of her powerful ally, and prophetic events will accelerate even faster than their current pace.

We live at a time like no other. So many signs herald the rapidly approaching start of the seven-year Tribulation, and before that, our departure at the rapture. The truth is, we are supposed to be watching and ready at all times and to be expecting Him every day. Are you ready?

Even so, come Lord Jesus!

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*Tim Buck founded Focus on the End Times (Fotet.org) in 2015 for the purpose of teaching God's Word and encouraging believers to be ready for the return of the Lord. The ministry website features teaching notes, a link to his YouTube channel, and numerous additional articles.*





Two hundred Kuki villages, including 7,000 homes, have been burned. More than 360 churches have been destroyed, and 187 Christians brutally killed. Some 50,000 altogether have been displaced and are now trying to survive day-to-day as refugees.

# Kuki Refugees

By Joshua Martyn

Imagine waking up tomorrow to an unexpected day of horror. Homes are burning around you and neighbors you've known for years are being murdered before your very eyes. Think of seeing a beloved family member, or a close friend, running past you on the street. They're alive one minute and gone the next—their voices, their smiles, their daily routines snuffed out—and suddenly you realize that you'd better be running too. Unfortunately, this isn't the opening lines of a screenplay for some new action film, where a hero with an automatic weapon steps in and rescues the whole village—it's real life.

Imagine being a pastor, and watching your entire flock being violently scattered—all of them fleeing to the four winds without a chance to carry away a single possession. You're running too, and trying to protect your own family in the process, leaving clothes, medicine, books, Bibles... everything you own. You look back one last time and, through eyes blurred with tears, you see the building you worked so hard to erect for the glory of your God—the pulpit you preached in, the altar you prayed in—all of it in flames. Soon it will be nothing but ash. You feel like the end times are upon you.

You identify with the many diasporas of the Jews when they fled from their enemies. How will you find the terrorized church

members God has called you to minister to, when you are now just as helpless as they are—without transportation, without daily necessities, and at the mercy of relief groups to keep your own family alive? Why has this happened? Because you are a Christian, whom God blessed with green, fertile property in a Hindu land.

The Kuki tribe, who live in the state of Manipur, India, is almost entirely a Christian people group. This tribe has been targeted, attacked, and driven out by an ethnic group called the Meitei,



Supporting

## National Church Planters

– Since 1986 –



known as high caste Hindus, who desire their land. Two hundred of their villages, including 7,000 homes, have been burned. More than 360 churches have been destroyed, and 187 Christians brutally killed, some of whom were paraded naked and raped. Some 50,000 altogether have been displaced and are now trying to survive day-to-day as refugees.

One pastor who was interviewed repeatedly described these ugly circumstances as a “doomsday.” They say the trauma has been devastating and is still claiming lives through physical and mental illness, especially now among the very young and very old. The Kuki Christians are struggling to find a new way of life, and wondering what will happen next, especially in the face of such towering obstacles looming ahead of them.

In some cases, there may be four families living in a single room, separated only by blankets strung up with rope. There may be more than 60 people in one camp using only two toilets. They don’t always have enough water for drinking, cooking, bathing, or washing clothes. In one camp visited by our national director, he was shown a muddy, mosquito-ridden puddle, which was the closest outside source of water available.

It is impossible for them to return to their lands for fear of being killed. So right now, they are forced to live on whatever aid comes into the camps, unless someone can help them get started raising livestock and baking food for sale.

“We preach in the pulpit about the love, the peace, and also to help one another,” one pastor humbly admitted, “but we the pastors become the victim, and we need help.”

Another pastor stated, “I’m pastoring in the church and just giving the word of God and encouraging them, but when I come back in my home, I have all sorts of struggling. So, at this time of life, I don’t know what to say as a pastor.”

Pastors are asking specifically for motorcycles. They need transportation on the dangerous jungle roads as they try to reunite with their flocks and minister to the countless others who are scattered and suffering. On foot, they are at risk from wild



The purpose of **The Great Commission Fund** is to have finances perpetually available to subsidize, support, and enhance the ministries of qualified and competent national preachers who have experience in starting house churches and in training men as local pastors.

While projects are approved based on their need, and strategic value to the expansion of the Gospel in that particular town or region, the national church planters are approved for a subsidy based on their ministry experience and the recommendation of another national with whom we have a long-standing relationship or by a missionary from an acceptable board.

Team leaders apply for the support of their men (Timothys), who receive not a salary but a stipend for their living needs and support for their ministry. This support could provide ministry tools such as transportation, institute curriculum, fuel, Bibles, clean water, etc. Whereas the stipends assist them with daily necessities such as food for their family, medicines, school expenses, etc.

So, whether stipend or support, your giving to the Great Commission Fund equips those who are already serving, not those waiting for support to serve. Our quarterly articles in the Progress Report illustrate their needs and the results of your giving.

We encourage you to initiate a monthly auto-debit of any amount if you can and are so inclined. Follow the QR code to donate.

What Is  
**The Great  
Commission?**



Watch the Video



**HEAR FROM PASTORS**






Final Frontiers director helps refugees

boars and wild cats, and they are asking for your help. (You can purchase a motorcycle in their part of the world for \$1,350.) They are also asking for gifts of \$200 to get them started raising pigs so they can both feed their families and sell the meat.

The wives, who have lost their farms, are asking for seed money to help them grow kitchen gardens, as well as to purchase cooking implements and ovens so they can bake food to sell. Mothers and fathers are asking for help to educate their children. The adolescent girls run the risk of being robbed and violated if they venture outside the camps in search of work, so they need special funding for vocational training, and startup money to work as tailors, weavers, and bakers.

We would dearly like to see a Touch A Life feeding center started in one of these refugee camps. We would also like to see multiple motorcycles being given to these brave pastors who have not given up their calling despite great tragedy. But we cannot do any of this without your help.

We have put together two videos, the first of which explains the full story and allows you to hear the testimonies of some of the pastors who survived. The second video briefly lays out the need for motorcycles. As they speak in their own words, describing their present needs, please try to empathize with their predicament.

One pastor says he was given a chance by some of his relatives to escape life in the camp, but said, “I told them, I will not leave this place until all my church members leave this shared refugee camp. Then they thought that I’m foolish.” Later, he says, “God is my shepherd. He provides all my needs, and He saved me from that valley of death, and humility comes in my mind...”

At Final Frontiers, we hear so many pleas for help that we



The space behind this curtain is for one family. One family!

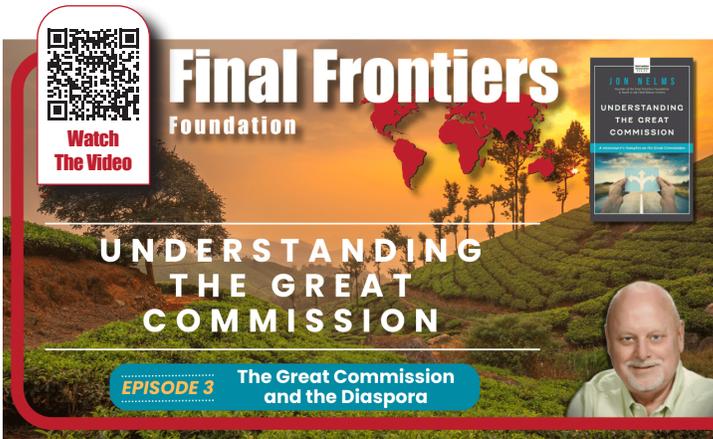
understand the tendency some of you may have for sympathy fatigue. However, even if you cannot give, I want to personally ask you to bend a knee and pray for your Christian brothers and sisters in Northeast India. If you want to help with any of the needs you’ve read about or seen in these videos, [please scan the QR code on the giving link accompanying this article.](#)

## Help Kuki Refugees



*Joshua Martyn, Final Frontiers Missionary and Media Director, travels through the many countries where our national church planters work, creating video documentaries to tell their stories and needs. He grew up in Iowa, then began missionary work, pioneering into closed countries, and documenting expeditions to unreached jungle tribes.*

# Understanding The Great Commission



Understanding  
The Great Commission

Episode  
3

## The Great Commission and the Diaspora

**Diaspora:** *The dispersion or spread of a people from their original homeland.*

Since the Great Commission is about going into all the world, why do we talk about sending others rather than going ourselves? Especially considering other verses that adequately emphasize the “sending” aspect.

Some say Christ was speaking prophetically about the future sacking of Jerusalem. In other words, they felt that He was telling them on that prophetic day, some thirty or more years in the future, when they would be scattered (dispersed) while fleeing the destruction of the Roman forces, that they should be sure to witness everywhere they would go. I doubt that interpretation, and so did Paul, Barnabas, Silas, and many others. After all, He did not tell the disciples to delay for thirty years, but for the Holy Spirit’s arrival, which came only fifty days later.

The truth is Christ gave His devout Jewish followers a task that they failed to obey. Some say that the Jews needed to be dispersed before the disciples could spread out to reach them. That assumption is incredulous since they had already been dispersed for a thousand years.

In 562 BC, Jews living in Cochin, India (southwest India, in the State of Kerala), established a trading post there. They had settled there during Solomon’s reign (approximately 1000 BC) to traffic in teakwood, ivory, spices, and peacocks.

In 701 BC, Sennacherib seized some 200,150 Jews, forcibly moving them to southern Turkey and northern Iraq. In the 600s to the late 500s BC, Nebuchadnezzar enslaved between 7,000 and 18,000 people, taking them to northern Iraq and Persia (Iran).

These Jews mixed with other captive tribes and became known as the Kurds.

In 200 BC, Jews were traveling the Silk Road and trading with the Han dynasty in China. A decade before Julius Caesar’s rule, Governor Lucius Valerius Flaccus stated that the Jewish population of Asia Minor numbered at least 180,000 persons. In 27 BC, over 8,000 Jews lived in Rome, and according to some historians, their number comprised as much as ten percent of the city’s population. Finally, Philo, who lived in Alexandria, Egypt, at that time, wrote that more than one million Jews lived in Egypt, comprising one-eighth of the country’s population.

Those followers of Jesus who understood that the commission of Christ deserved and required their immediate and full attention. They decided not to wait but proceed as best they could, fulfilling the task and trusting God to make the best of their labors. Their “fruit that remains” includes both you and me. Other followers joined evangelistic efforts later; still, the old saying, “better late than never,” applies to both them and to us.

### Points to Ponder

- The term diaspora does not define one particular dispersal of the Jews (AD 70) but any and every dispersal, including Jacob’s moving his family to Egypt and Moses leading them out to Canaan.
- What modern-day diasporas (i.e., refugees) have you witnessed? How have past diasporas influenced your community?
- Did you know that when people arrive in their new homeland, they are most accepting of hearing the “good news” of Jesus Christ from a friendly citizen? How can you share the gospel with them?



Give What You Can Today

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Scroll down to the  
[Great Commission Fund](#)



# Around the WORLD

VIETNAM

## Scholarship Winner

The winner of the 2025 scholarship for scholastic and ministry achievements at the Bible Institute of Pastor Bich is this young lady, Rahab (Bible name). She is the daughter of a pastor we support in Khe Sanh, Pastor Dung.

Throughout the summer, she managed the vacation Bible schools for her father. She had the highest GPA at 98% and gave the best class presentation for a Bible message.

The scholarship is 1 million dong per month (\$42) for 12 months. She will use this money to help her father's church.

Please pray for her.



*"Therefore will I give thanks unto thee, O Lord, among the heathen, and sing praises unto thy Name." – Psalms 18:49*

## Salvations

There were 941 reported salvations in August from the 88 ministries in the Vietnam Fellowship, an average of 10 souls reached for Christ per ministry!

Two new churches were begun from Bible Institute graduates in Quảng Ngãi.

One new church was begun in Da Nang. (These are the 30th, 31st and 32nd new churches begun with assistance from the Vietnam Fellowship over the past 10 years!)

Seven men were ordained to the ministry from the Bible Institute in Quảng Ngãi!

*"That I may publish with the voice of thanksgiving, and tell of all thy wondrous works"*

– Psalms 26:7



## Clothing Children

The Vietnamese churches make clothing for poor children in their neighborhoods. Hundreds of pieces of clothes are provided many areas are made by Duyen and Nhan.

*"Naked, and ye clothed me" – Matthew 25:36*



*Please continue to pray for the Vietnam Fellowship!*



## TOUCH A LIFE



By Jon Nelms

The Tolupan village of Tagamazapa, where we hope to open a church and feeding center. Many of their villages are asking for one.

# TOUCH A LIFE

In case you think that missions is a discouraging life, with no light at the end of the tunnel, let me tell you how our summer went in Honduras. Get ready to have your mind blown!

### The Mayor

We had to meet with the mayor of the region, not just the town, to get his permission for the land that was given to us. I last saw him several years ago, and he wanted a picture of the two of us together. (I'm a celebrity!) In this meeting, he gladly approved the gift of land for a new church and a feeding center. Then he told us he was constructing a new senior citizen facility next to the school and said he was short \$2000 for the roof. We took a tour, and I committed to him half of their need. He announced our partnership on the radio (there is no local TV) and at a public event, commenting on how we have been serving the families of Cantarranas and beyond for twenty years. When he dedicated the facility, he repeatedly acknowledged us. I think he may be grateful. I told him that my wife's joy is working with seniors (that's why she married me), and he has given her an open door to do what she wants whenever she wants. This will be a great new ministry for our Visionary Trip groups.

## Is About More Than Just Food

### The Police

Honduras is as safe as it can be. Ladies walk the streets at night, alone. However, that's where we are, and other places are not as safe. We know where they are, so we steer clear of them. Still, the likelihood of someone bothering an American is virtually zero. However, one group arrived and expressed concern, so we requested that the Tourist Police accompany us. They have been there forever and charge nothing, but I had never used them. So each day, we had two of them accompany us as escorts. By the end of the summer, they all told us they wanted to quit the police and work for Touch A Life.

Most have experience in farming, milk production, and egg production, among other areas. Perhaps if we can acquire some farmland someday, they can find employment. We have made friends with the police all over, and they are all delighted to travel with us. It gets them



This very handsome young policeman named Daniel is single. One day, while we were at a particular village and the ladies had brought out their baskets to sell, I told them all that he was looking for a wife. Then I had an auction to sell him to the lady who wanted a husband the most. He looked scared, and they all laughed. I started at \$20 and went down to 20¢, and still no takers, so he went home with us. All the other police still enjoy teasing him about that.

out of the little town where we live, and they can see other towns they have heard of. They especially enjoy going to the Tolupan. Like all Hondurans, they had heard of them their entire lives but knew nothing about them, including where they lived.

As we got to know them, I learned that one of them was single, a very handsome young man named Daniel, I think. (There are seven of them.) One day, while we were at a particular village and the ladies had brought out their baskets to sell, I told them all that he was single and looking for a wife. Then I had an auction to sell him to the lady who wanted a husband the most. He looked scared, and they all laughed. I started at \$20 and went down to 20¢, and still no takers, so he went home with us.

All the other police still enjoy teasing him about that. Our facility is open to them and has become like a second barracks for them. And now they won't let me go anywhere by myself, not for safety as much as to help me get up when I fall.

One day, while our guests were souvenir shopping in another town, I was getting my weekly haircut (stop laughing). I walked outside to find several police officers from that town in their truck. I didn't know them, but I asked which one was the officer in charge. The gruff-looking and harsh-speaking driver looked at me and, without a smile, said, "I am. What do you want?" I responded by saying, "I just wanted to see if it was true or not." He looked perplexed and said, "If what is true?" With a serious face, I told him who I was and what I do. (Everyone knows our ministry of feeding children.)

"I'm from Cantarranas and know all the police there," I said. "I told them we were coming here today, and they said that you guys are inferior to them in your marksmanship and that you are all goofy and ugly."

At first, he looked angry, but when all the others started laughing, he joined with them. I told them that I wanted to invite them to the shooting competition I was preparing for all the police in the area, if they were not



New Feeding Center at Plano Fresco

too afraid to accept the challenge. Hearing that, they became like little boys with pop guns, showing me their badges for shooting. We are now preparing for next summer to offer prizes for the best marksman with pistols, shotguns, rifles, and other firearms. If any of you are marksmen, give me an idea of what else I need to do. I know nothing about this. It was just a thought that popped into my head, and I ran with it.

Now, police from two hours away want to enter. There is no end to ways of creating evangelistic opportunities. (And maybe to avoid future speeding tickets). And can you imagine the contacts we will make! For years, no one has been allowed to visit the prisons. So I am inviting the corrections officers to participate. To do that, I have to speak with the various wardens. Friendships will be made, and they will be the guests of honor at our televised event—free of charge. This should result in having our own prison ministry in virtually any prison we visit.

We will arrange for the awards to be presented at our facility and expect both television and newspaper reporters to be in attendance. I do not doubt that the upper-level officers and commissioners will also be there. Everyone in the country will know who we are, where we are, and what we do, and will be challenged to help us feed their Honduran children. (Matthew 5:16) To understand better what I mean, read the



## TOUCH A LIFE



The villagers built this make-shift kitchen overnight so the moms would be able to cook a hot meal for their children.

following two sections of this report. Once they know what we are doing, they want to help us. And all of Honduras will know about us in one day.

The only bad news is that the police are only given one clip of bullets annually, and they have to account for each one. For them to have bullets to practice and participate, I need to provide them. I will probably have to spend up to \$ 1,500 on bullets, targets, and other supplies. Then, of course, at the awards ceremony, we have to provide coffee and cookies. This could easily become an annual event, featuring regional contests throughout the year, culminating in a national champion. Brought to you by Touch A Life.

### The Food Distributor

Our administrator has always spent a considerable amount on food and fuel, constantly traveling from place to place in search of bargains. The old administrative staff has retired, and we now have new people. New to the job, not to us. One of these men, Marvin, grew up in our feeding center. The ladies will know him as Fernando. Even when he was three, he was a ladies' man. Now, at twenty-three, he is only a blind ladies' man. His three brothers also ate all their lives in our kitchen, and now his two boys do. The other is Frank, whose two younger brothers ate with us during their childhood. Frank was a bit too old to get sponsored.

Then there's our new American, Mike Munford – the organizer. Anyway, I suggested they find a distributor to deliver the food, saving time, reducing wear and tear on our delivery truck, and potentially lowering prices. In two days, they called to tell me they had found

someone with a brand-new business, and of all places, it is located in our town, just a two-minute drive from our main center.

Here's how it works seamlessly. We provide him with the names of our ten local centers, along with the number of children eating at each, and he supplies the food for a two-week, predetermined menu that all the centers follow. Each center's food is set aside, and all we have to do is pick it up and deliver it. He provides a checklist for our team to ensure nothing is missing. We then provide a checklist when delivering to each center to confirm that they have received their exact supply.

That's got to be costly! He stated that he and his wife have known about us for years, that they are believers and have always wanted to help us; now they can. They said they would sell us the food with only a 10% profit (he shows us his invoices to prove it). That's incredible! The first order was filled at the agreed-upon price, but when the second order was placed, he changed the terms of the agreement. He reduced his profit margin to 5%.

Solomon said that a good name is better than silver. And so, it is.

### The Landscaper

Several days ago, a parade passed by our street, and it stopped so they could take pictures in front of our building. During that time, Mike struck up a conversation with a man who said he was a believer and a landscaper and had, for years, observed our work with the kids, wanting to help. At no cost, he is coming to establish a landscaping plan for us, outlining what to plant and where, and instructing our staff on how to care for each plant. I've always wanted our property to be a paradise where people can enjoy and learn about Christ and the paradise He has prepared for us; now we will be able to do so more effectively. BTW, did you know that the word paradise has its origins in Arabic? It means garden.

### New Feeding Center/Church at Plano Fresco

"Jon, Marvin told us about a village in the mountains that is filled with witches. Have you ever been there?" asked one of the teens from First Baptist in Hammond. This was their eighth, ninth, or tenth visit. Their groups are special, and their leader, Ricky Torres, is one of my best friends.

Well, I had never heard of it, and when I was told where they were, I was surprised. Years ago, when I wanted to travel the road higher to see what was there, I was told it ended at the curve, about fifty meters up, but I was misled.

We all jumped in the vehicle and took off, and what a road we had to travel to get there. As we entered the town, we saw a one-room school still in session. As it turned out, the teacher is from our town and goes there daily to teach kindergarten to sixth grade. She has 38 students, and then in the small town beyond, there are another twelve too young to attend. She and her husband are believers and new about our feeding center in Cantarranas, where they live, but never thought to ask us for help. So, when I asked if she would like to have a feeding center, there was no hesitation. That was a Wednesday, so I asked her to gather the town's committee there on Friday so we could discuss it. When Friday came, the schoolhouse was packed with adults, and they immediately



Our next targeted village for a feeding center and church is Marcos. Here, Pastor Mark Fowler of Pleasant Beach Baptist in Elizabethton, Tennessee, uses balloons to teach a Bible lesson.

took a vote to allow us. I told them that we would need property and asked if they would donate land. I had my eye on a particular parcel next door to the school and had been praying for it. The Lord heard my prayer, and they sectioned off that land.

I told them we would begin on Monday, and they could cook on the rocks or however they wanted. When we arrived, we saw a makeshift kitchen they had built and a new adobe (mud) stove. Over the weekend, the town had come out to prepare a place for us. Every day, Monday through Friday, all fifty children in the town enjoy an outstanding, hot meal, thanks to our partners. In time, we will need to build them a feeding center and/or a church facility. We would have done so anyway, but during the town meeting, they specifically asked if we would start a church for them. When I told them that a church and a feeding center come together as a package, they started clapping. But how can we do that? Keep your eyes open as you read. Oh, there were no witches after all.

### Ready for a Second New Feeding Center/Church

Typically, these centers have 50 to 100 kids. **\$100 is enough to provide 50 children with five hot meals a week and a Bible lesson.** We hope to open another center soon at a school in a small village called Marcos. We have been going there for years and have led most of the children to Christ, providing them with toys, candy, and school supplies. The teacher is a believer who lives near our central facility and would be happy to run the program for us. She has 34 students, including eight in kindergarten, and there are other children there who don't attend school.

We now have ten feeding centers in Honduras. I expect that to double in the next eighteen months. Then there is Kenya, Uganda, Ukraine, Egypt, Syria, Pakistan, India, and Cambodia.

**The First Tolupan Feeding Center – Something for you to pray with us about.**

In the next Progress Report, I will try to write an article about this. Let me ask for your prayers.

For more than a decade, we have been ministering to the Tolupan Tribe, and according to them, no one cares for them like we do. Most people come to take pictures; we come because we love them. Our gifts are a testament to our love. I felt that the Lord wanted us to establish a feeding center in this village, so I approached the lady who had initially requested one. She told me she had a piece of land, partially owned by her brother, the President of the Tribal Council, and they would donate it.

Long story short: We arranged to meet what we thought was the entire council. There is a Pentecostal church lady who holds a service twice a year and has yet to feed a child, despite having built a feeding center. The pastor rose to contest our plans, and the people put him in his place. Ultimately, they voted 15 to one to allow us to proceed, granting us permission to travel anywhere within their territories and undertake any activities without requiring further permission. Incredible. But when several of our men went back to get the government document, they were met on the way and told it was not going to happen.

There is another pastor in another town, a good man, but he doesn't want us to have a feeding center unless he can run it (and control the money). When all seemed lost, the Lord confirmed to me that the plan was not mine but His and that he would work it all out. Several days later, they called and requested a meeting with me to address the issues when I returned in October. Please pray about this. Since that day, multiple leaders from other villages have come to request both a church and a feeding center. We now have four churches planted among them, and the door is open to every village they have. And when God opens the door, no man can shut it.

Though this article is long, what I have given you is only the tip of the iceberg. I'll try to give you more data in the next issue, if there is room. There's so much going on in this ministry now that I can't keep up with it!

# The One Big Beautiful Bill Act:

## Transforming Charitable and Tax Planning Strategies

By Scott Vignere

The One Big Beautiful Bill Act (OBBBA), signed into law by President Donald J. Trump on July 4, 2025, represents one of the most significant overhauls to the U.S. tax code in recent years. This comprehensive legislation introduces sweeping changes that fundamentally reshape both charitable giving incentives and tax planning strategies for individuals, corporations, and nonprofit organizations. Understanding these changes is crucial for donors, tax professionals, and charitable organizations as they navigate the new landscape effective for taxable years beginning after December 31, 2025.

### Key Charitable Deduction Changes

#### Enhanced Non-Itemizer Benefits

One of OBBBA's most notable provisions is the permanent expansion of charitable deductions for taxpayers who don't itemize their deductions. The legislation increases the charitable deduction limit for non-itemizers from \$300 for single filers (\$600 for joint filers) to \$1,000 for single filers (\$2,000 for joint filers). This change makes charitable giving more accessible to middle-income taxpayers who benefit from the standard deduction but previously couldn't deduct charitable contributions.

This enhancement addresses a long-standing concern in the charitable sector, where the high standard deduction amounts established by the Tax Cuts and Jobs Act of 2017 reduced the number of taxpayers who could benefit from charitable deductions. By allowing non-itemizers to claim up to \$1,000 (\$2,000 for joint filers) in charitable deductions above the standard deduction, OBBBA democratizes the tax benefits of charitable giving.

#### New Floor on Charitable Deductions

OBBBA introduces a 0.5% floor on charitable deductions for individuals, meaning taxpayers can only deduct charitable contributions that exceed 0.5% of their adjusted gross income (AGI). This provision represents a significant shift that will particularly impact smaller donors and could influence giving patterns across income levels.

For example, a taxpayer with an AGI of \$100,000 would need to contribute more than \$500 to charity before any deduction becomes available. This floor mechanism is designed to offset some of the revenue costs associated with other provisions in the bill but may discourage smaller charitable gifts or encourage donors to concentrate their giving to exceed the threshold.

### Impact on High-Income Donors

#### Reduced Value for Wealthy Philanthropists

High-income donors may face reduced value from charitable deductions under OBBBA, creating a complex landscape for affluent philanthropists. The legislation includes various limitations on itemized deductions for high-income taxpayers, potentially reducing the after-tax cost benefits that have traditionally motivated substantial charitable gifts.

The bill includes additional limits imposed on itemized deductions for top bracket taxpayers, which could significantly impact the tax efficiency of charitable giving strategies for wealthy individuals. This represents a fundamental shift from previous tax policies that generally provided greater charitable incentives for higher-income taxpayers.

### Strategic Timing Considerations

Given these upcoming changes, 2025 may be a potentially strategic time to accelerate charitable giving. Wealthy donors and their advisors should consider timing strategies to maximize the value of charitable deductions before the new limitations take full effect. This might include:

**Bunching Strategies:** Concentrating multiple years of planned charitable contributions into 2025 to maximize deductions under current rules while exceeding the new 0.5% floor in future years.

**Donor-Advised Funds:** A donor-advised fund may be worth considering for timing purposes, allowing donors to claim immediate deductions while distributing grants to charities over multiple years.

**Non-Cash Gifts:** A mix of cash and non-cash gifts may lead to greater impact as the legislation introduces new complexities for itemizers.

### State and Local Tax Deduction Changes

#### Temporary SALT Cap Increase

OBBBA temporarily quadruples the state and local tax (SALT) deduction to \$40,000 starting in 2025, from \$10,000 under the original TCJA. This change particularly benefits taxpayers in hightax states, but its interaction with charitable giving strategies creates new planning opportunities and challenges.

The SALT limit will increase by 1% per year between 2026 and 2029, providing some inflation protection but creating a temporary window for enhanced deductions. However, high-income taxpayers may see limited benefits due to the phasedown for taxpayers with modified AGI in excess of \$500,000.

## Estate Planning and Charitable Giving

### Permanent Estate Tax Exemption Extension

OBBBA eliminates the scheduled reduction in estate tax exemptions that was set to occur on January 1, 2026. The current high exemption amounts, standing at \$13.99 million in 2025, will continue rather than reverting to an estimated \$7 million per individual.

This permanence of high estate tax exemptions has significant implications for charitable estate planning strategies. Donors who were previously motivated to make lifetime charitable gifts to reduce potential estate tax exposure may need to reconsider their strategies. The reduced estate tax pressure could lead to:

- Decreased urgency for charitable remainder trusts and charitable lead trusts
- Potential reduction in charitable bequests as estate tax motivation diminishes
- Greater focus on income tax benefits rather than estate tax benefits for charitable planning

### Corporate and Institutional Impacts

#### University Endowment Tax Changes

The legislation increases the college and university endowment excise tax on private colleges and universities that have income-producing non-charitable use assets of over \$750,000 per student from 1.4% up to 8%. This dramatic increase will significantly impact large university endowments and may influence their investment strategies and spending policies.

#### Effects on Nonprofit Organizations

The changes in OBBBA will have varied impacts on different types of charitable organizations:

**Smaller Charities:** The 0.5% floor may reduce small donations, potentially impacting grassroots organizations that rely on numerous smaller contributions.

**Major Gift Organizations:** Changes to high-income donor incentives may require these organizations to develop new cultivation and stewardship strategies.

**Universities and Large Nonprofits:** The increased endowment taxes will create additional operational pressures and may influence fundraising strategies.

### Strategic Planning Recommendations

#### For Individual Donors

1. **2025 Acceleration:** Consider accelerating planned charitable gifts into 2025 before new limitations take full effect.
2. **Threshold Planning:** Calculate the 0.5% AGI threshold to ensure charitable contributions exceed the floor for maximum benefit.
3. **Bunching Strategies:** Group charitable contributions in alternating years to maximize deductions above the floor.
4. **Donor-Advised Funds:** Utilize these vehicles for timing flexibility while claiming immediate deductions.
5. **Professional Guidance:** Work with tax professionals to navigate the new complexities and optimize charitable giving strategies.

#### For Charitable Organizations

1. **Donor Education:** Help donors understand how OBBBA affects their giving strategies and tax benefits.
2. **Planned Giving Adjustments:** Revise planned giving strategies

to account for reduced estate tax pressure and changed income tax incentives.

3. **Campaign Timing:** Consider accelerating major gift campaigns to take advantage of favorable transition timing.

4. **Diversification:** Develop strategies to maintain support as traditional major donor incentives change.

### Looking Forward

OBBBA introduces significant changes to the tax treatment of charitable contributions for both corporations and individuals, with the potential to reshape charitable giving strategies for donors and the nonprofit organizations that rely on their support. The OBBBA reshapes both how much a client can deduct for charitable contributions and which clients can benefit from these deductions in the first place.

The legislation represents a complex balancing act between encouraging charitable giving through enhanced non-itemizer deductions while limiting benefits for high-income taxpayers through floors and caps. The long-term impact on charitable giving levels will depend largely on how donors and their advisors adapt to these new rules.

### Conclusion

The One Big Beautiful Bill Act fundamentally alters the landscape of charitable and tax planning. While it democratizes charitable deductions for non-itemizers and provides temporary relief for SALT deduction limitations, it also introduces new complexities and constraints that require careful navigation.

Success in this new environment will require proactive planning, strategic timing, and close collaboration between donors, tax professionals, and charitable organizations. The transition period leading up to the effective date provides a critical window for implementing strategies that maximize benefits under both current and future rules.

As the charitable sector adapts to these changes, organizations and donors alike must remain flexible and informed to continue advancing philanthropic goals while optimizing tax benefits. The full impact of OBBBA on charitable giving patterns will likely unfold over several years.

***Please Note:** All charts and numbers are for illustration purposes only. Accuracy is neither warranted nor implied. We are not attorneys or tax advisors. This information is educational only. Not to be considered as advice or recommendations. It is imperative that you consult with a tax advisor and/or attorney when considering any of these concepts. In addition, it is critical that the attorney, tax advisor, and financial advisor are knowledgeable and practiced in these areas.*

*If you would like help finding such an advisor, we will be glad to introduce you to an experienced planner with your best interest in mind. Please give us a call at 1-800-522-4324*

**Scott Vignere is a friend to Financial Frontiers and president of Vigtana Advisors.**

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Many employers offer donation matching programs that can multiply the effect of your gift at no extra cost to you. Use this simple search tool to find out if your company participates — it only takes a minute to see if your employer will match your donation and help make an even greater difference! And if you need assistance, please do not hesitate to reach out to us!

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*"I liked the sample bag. We will order a bag for every Adult Sunday School Class in our church."*

*"I bought a bag for each of the pastors on our staff. When the light coffee is available, I'll get them each one as well."*

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The Great Commission Fund

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## CHILDREN'S MINISTRIES AND CARE



TOUCH A LIFE®  
A CHILD SPONSORSHIP MINISTRY OF THE FINAL FRONTIERS FOUNDATION

### **Touch A Life®**

Touch A Life (*Child Rescue Centers*) gives assistance to orphaned, abandoned, and destitute children. Your monthly support provides food, clothing, basic medical care, and educational assistance. All orphanages, home placement programs, and feeding centers are administered by pastors who are supported through this foundation and are operated as a ministry of a local church. We welcome contributions of any amount, whether one-time or monthly donations. A monthly gift of as little as \$5 toward this vital ministry would be a great blessing to these children.

## BIBLE PRINTING AND DISTRIBUTION



### **Smugglers**

Smugglers funding is used to purchase and distribute Bibles. Many national pastors and Believers do not own a copy of God's Word. Smugglers helps to provide a copy to those who desire it in free countries and in closed countries such as Islamic nations.

## OTHER VITAL MINISTRIES



### **Bags of Hope**

Bags of Hope is our food distribution program feeding widows, orphans and persecuted families living primarily in the Islamic Middle East. Support for this program provides food, clean water, medicine and vitamins for suffering and persecuted families.



### **POWERPACK® The PowerPack® and Audio Bibles**

The PowerPack and Audio Bibles contain everything needed for one man to show a Gospel film in a village with no electricity without the need of a generator or four wheel drive vehicle. It comes in various options. The PowerPack Plus includes camping gear. Audio Bibles are hand-held dramatized, audio Bibles produced in a targeted language. These are used in villages primarily to start or strengthen new churches where no Bible is present. Its sim card can contain the entire Bible in up to 48 languages, where it is not available or does not exist in printed form. These are most effective in leper villages and with the illiterate. The varieties, pricing and details of all PowerPack options and Audio Bibles can be seen at [www.ThePowerPack.world](http://www.ThePowerPack.world)

## SPECIAL AND UNIQUE PROJECTS

To be informed, be sure to register for our Email Alerts at [www.FinalFrontiers.world](http://www.FinalFrontiers.world)

## PLANNED GIVING

### **Laying Up Eternal Rewards When You are Already In Heaven**

Planned gifts such as a bequest in your will or a charitable trust, a stock donation, or a designation in your life insurance is a way you can help us continue to promote your desire to evangelize this word, even when you have passed on to the next – and it's easy to do. For help, contact your personal estate planner or let us refer you to one.

## Final Frontiers Foundation, Inc.

PO Box 358, Grovetown, GA 30813 • (800)-522-4324

TAX ID Number: 58-1721535

REPLY FORM

I want to receive the **Progress Report** by email. My email address is:

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Open the camera app on your phone or tablet and point the device at this QR code to go directly to our online donation page.

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Enclosed is my donation of: \$ \_\_\_\_\_

To be applied to: \_\_\_\_\_

**Final Frontiers Foundation**  
PO Box 358  
Grovetown, GA 30813

**Address Service  
Requested**

## “Come and see our zeal for the Lord” – II KINGS 10:16

*Beginning in December 1986, through the efforts of our network of tens of thousands of preachers, Timothies and their trainees, records indicate that there have been ...*

<b>751,805</b>	Churches Started <b>(\$1.85/church)</b>
<b>2,362,036</b>	Villages Evangelized <b>(\$0.58/village)</b>
<b>27,734,287</b>	Professions of Faith <b>(\$0.05/salvation)</b>
<b>9,519,627</b>	Believers Baptized <b>(\$0.17/baptism)</b>

*During these years our network has supported...*

<b>3,210</b>	Preachers
<b>25,217</b>	Timothies
<b>3,574</b>	Touch A Life Kids



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**INTERNATIONAL  
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Learn More About Our  
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