

STATE OF MINNESOTA
COUNTY OF RAMSEY

DISTRICT COURT
SECOND JUDICIAL DISTRICT

Case Type: Other Civil
(Charitable/Nonprofit Violations)

Court File No. _____

In the Matter of Give Hope

**PETITION FOR ORDER
APPROVING ASSURANCE OF
DISCONTINUANCE**

The State of Minnesota, by its Attorney General, Keith Ellison, hereby petitions the Court, pursuant to Minn. Stat. §§ 8.31, subd. 2b, for an Order approving the attached, fully-executed Assurance of Discontinuance between the State of Minnesota, through its Attorney General, Keith Ellison, Give Hope, Brian Ingram and Sarah Ingram.

Dated: May 23, 2025

Respectfully submitted,

KEITH ELLISON
Attorney General
State of Minnesota

/s/ Carol R. Washington

CAROL R. WASHINGTON
Assistant Attorney General
Atty. Reg. No. 0390976

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ATTORNEYS FOR STATE OF MINNESOTA

STATE OF MINNESOTA

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In the Matter of Give Hope

**ASSURANCE OF
DISCONTINUANCE**

WHEREAS, this Assurance of Discontinuance (“Assurance”) is entered into pursuant to Minnesota Statutes section 8.31, subdivision 2b, between the State of Minnesota, through its Attorney General, Keith Ellison (“State” or “AGO”) and Give Hope, Sarah Ingram and Brian Ingram;

WHEREAS, the AGO has authority to enforce Minnesota’s laws relating to charitable organizations, charitable trusts, and nonprofit corporations under state statutes and common law, including as *parens patriae*. See, e.g., Minn. Stat. §§ 8.31, 309.57, 317A.813, 501B.34, and 501B.40;

WHEREAS, Give Hope is a Minnesota nonprofit corporation organized under the Minnesota Nonprofit Corporation Act (“Act”), Minnesota Statutes chapter 317A, a soliciting charitable organization under the Minnesota Charitable Solicitation Act, Minnesota Statutes sections 309.50 to 309.61 and a Minnesota charitable trust under the Supervision of Charitable Trust and Trustees Act, Minnesota Statutes section 501B. Give Hope’s registered office address is 1 Leech Street, St. Paul, MN 55102;

WHEREAS, Sarah Ingram is a director and the President of Give Hope;

WHEREAS, Brian Ingram was a former director of Give Hope;

WHEREAS, the AGO, Give Hope, Brian Ingram, and Sara Ingram desire to fully resolve the AGO's concerns regarding the lawfulness of Give Hope's actions;

WHEREAS, Give Hope, Brian Ingram and Sarah Ingram neither admit nor deny the allegations in this Assurance.

NOW THEREFORE, Give Hope, Brian Ingram, and Sarah Ingram hereby agree to entry of an Assurance of Discontinuance with the following terms and conditions:

ALLEGATIONS

1. The AGO states and alleges as follows:
2. Give Hope is a Minnesota nonprofit corporation based in St. Paul, Minnesota. Give Hope was founded in April 2020 by Brian and Sarah Ingram, who are husband and wife and were two of the three initial Board Members of Give Hope. Sarah Ingram is the current President of Give Hope.
3. Give Hope's charitable mission is to support communities in need, including addressing food insecurity. According to its 1023 application for tax-exempt status with the Internal Revenue Service, its activities were focused on a) meals, foodstuffs and personal hygiene products to individuals and families in need; b) partnership/fund-raising for other nonprofits; and c) issuing grants to individuals and nonprofits for specific needs. Give Hope was granted tax-exempt status under Internal Revenue Code section 501(c)(3) on April 30, 2020. It was revoked automatically for failure to file a Form 990-series return or notice for three consecutive years on May 15, 2023.
4. Brian Ingram also owns several for-profit restaurants under the umbrella of Purpose Driven Restaurants, which are not subject to the AGO's inquiry.

5. Give Hope partnered with Purpose Driven Restaurants to prepare meals and provide groceries for individuals and communities in need, including when Purpose Driven Restaurants locations were closed during the COVID-19 pandemic.

I. GENERAL GOVERNANCE AND OVERSIGHT.

6. Give Hope directors and officers did not act with the care an ordinarily prudent person in a like position would exercise under similar circumstances.

A. Give Hope Failed to Follow Legal Requirements such as Maintenance of Tax-Exempt Status and Registration with the AGO as a Soliciting Charity or Charitable Trust.

7. Give Hope failed to file required tax returns with the IRS, ultimately resulting in its tax-exempt status being automatically revoked on May 15, 2023. In its response to the AGO's investigation, Give Hope responded as follows: "The fallout of Give Hope is due to the lack of administration and its requirements to file a tax return since inception. Since it did not file for three consecutive years and since inception, it was pushed to the Automatic Revocation list The Administrative rules and costs of administering a nonprofit were just too onerous to Ingram and Give Hope."

8. Give Hope conducted fundraising activities in Minnesota and held charitable assets; however, Give Hope did not register with the AGO as a soliciting charity or charitable trust pursuant to the Charitable Solicitation Act, Minnesota Statutes chapter 309, or the Supervision of Charitable Trusts and Trustees Act, Minnesota Statutes chapter 501B, and Give Hope did not claim any exemption from registration requirements.

9. Give Hope's failure to submit required tax and registration paperwork prevented regulators and donors from gaining insight into Give Hope's finances. These actions and inactions violated Minn. Stat. §§ 317A.251, subd. 1 (director fiduciary duties), 317A.305 (duties of required

officers), 317A.361 (officer fiduciary duties), 309.52 (registration of soliciting charities), 309.53 (annual report), 501B.36 (registration and reporting of charitable trust).

B. Give Hope's Directors Failed to Properly Manage and Oversee its Operations.

10. Although Give Hope had a board of directors, the board met infrequently. No meeting minutes or agendas, written actions, or resolutions were produced to the AGO. No policies and procedures existed relating to board governance, budgets, spending and donations.

11. Give Hope's sole and Interim Executive Director served from May 2020 to November 1, 2022, and was paid \$5,600 for services. The Executive Director's resignation letter included recommendations that Give Hope engage new advisors and board members, convene another board meeting in the near future, and carefully review 2022 transactions and activities as part of Give Hope's year end reporting, all in support of meeting 501(c)(3) obligations. Give Hope's board of directors only met annually thereafter in June 2023 and June 2024. No new board members were added to Give Hope. Give Hope failed to file end of year reports with the AGO and IRS that year and all years of its existence.

12. Give Hope did not have a designated Treasurer. As President, Sarah Ingram failed to maintain accurate books and records required for nonprofit corporations.

13. These actions and inactions violated Minnesota Statutes sections 317A.251, subd. 1 (director fiduciary duties), 317A.361 (officer fiduciary duties), 317A.305 (duties of required officers), 317A.201 (board supervision), and provide grounds for equitable relief under Minn. Stat. § 317A.751, subd. 5.

C. Give Hope Failed to Adequately Manage and Oversee its Charitable Assets or Maintain Books and Records.

14. Give Hope failed to properly manage and oversee its charitable assets or maintain books and records.

15. Give Hope did not maintain adequate financial control policies and procedures to protect nonprofit assets. This is illustrated by a 2021 planning document Give Hope provided which addressed areas of governance, finances, donation management, planning and communication and strategic initiatives. The large majority of items had a status of “In Process” or “Pending” and no further updates were produced.

16. The AGO’s investigation revealed that Give Hope as a nonprofit did not maintain its own adequate financial records expected of a nonprofit corporation. Give Hope did not maintain in the ordinary course of business its own financial statement, balance sheet, annual report, cash-flow statements, expense reports, or invoices other than in response to specific inquiries.

17. No policies or practices existed to account for the nonprofit’s finances and activities.

18. These actions and inactions violated, among other provisions, Minnesota Statutes section 317A.305 (duties of required officers), 317A.461 (books and records; financial statement), 309.54 (books and records), and provide grounds for equitable relief under Minn. Stat. § 317A.751, subd. 5.

II. GIVE HOPE FAILED TO FOLLOW REQUIREMENTS FOR ENTERING INTO CONFLICTED TRANSACTIONS.

19. Give Hope entered into transactions with businesses affiliated with the Ingrams, including reimbursing certain Purpose Driven Restaurants for food, groceries and toiletry items provided by Give Hope as community kitchens and food shelves to individuals and communities during the COVID-19 pandemic. In its response to the AGO, Give Hope explained that “Give Hope was set up to receive donations from business and individuals to assist individuals in need. It was also set up to have a marketing and food sharing relationship with Hope Breakfast Bar.

Brian Ingram is a 50% owner [of Hope Breakfast Bar] and established a varying giving percentage of its sales as well it was sharing food it wanted to donate to Give Hope to help individuals and families in need.”

20. Give Hope paid or reimbursed Purpose Driven Restaurants for goods or services provided by Purpose Driven Restaurants to Give Hope, including reimbursement for costs of preparing and providing meals to communities in need during the COVID pandemic, and groceries and toiletries to restock a community food shelf at The Gnome.

21. Many of these transactions were subject to the conflicted transaction requirements under the Nonprofit Act, section 317A.255, which requires nonprofit boards to follow certain procedures to approve conflicted transactions with directors, their businesses, or their family members as fair and reasonable to the nonprofit. Despite this, Give Hope’s board did not review any of the conflicted transactions for fairness and reasonableness to the nonprofit corporation or approve the transactions via a formal vote with conflicted directors recused. Give Hope failed to maintain adequate books and records of these transactions and their nonprofit purposes.

22. Although Give Hope had a Conflicts of Interest Policy (adopted April 28, 2021) requiring board members to disclose conflicts annually, it did not comply with the policy and only produced one Conflict of Interest Disclosure Statement for one board member in 2021.

23. These actions and inactions violated, among other provisions, Minnesota Statutes section 317A.255 (conflicts of interest), (317A.461) (books and records; financial statement), (309.54) (books and records), and provide grounds for equitable relief under Minn. Stat. § 317A.751, subd. 5.

III. GIVE HOPE TAKES STEP TO DISSOLVE.

24. The Star Tribune reported on June 4, 2024, that “Brian Ingram told the state Attorney General’s Office he’s dissolving Give Hope as a nonprofit. The Star Tribune further

reported that during an interview Brian Ingram said that “Give Hope will continue to raise money for people in need, but it’s not worth the trouble to run it as a nonprofit. ’We wanted to get rid of all the red tape. When I fly into Turkey for earthquake relief, we don’t want to have to answer all these questions. And I don’t have to hold a board vote.’”

25. On its website, Purpose Driven Restaurants had language stating that the organization “donates a portion of all sales to our neighbors in need through Give Hope.” It further states that Give Hope MN, a name substantially similar to the nonprofit organization Give Hope, is a C corp located in St. Paul, MN. No such entity exists according to the Minnesota Secretary of State. After the first draft of this Assurance, Purpose Driven Restaurants removed this language from its website and replaced it with language emphasizing charitable contributions and “purpose to serve the community.” In particular, Purpose Restaurant claims “It has weathered a pandemic; fed health care workers, protesters and the unemployed; and served as a free community kitchen and food bank.” For clarity, some of these charitable activities were conducted by Give Hope, that in some cases reimbursed Purpose Driven Restaurants for food and supplies it provided in connection with these activities. In other cases, Purpose Driven Restaurants engaged with other non-profits and in other charitable causes without going through Give Hope.

26. Give Hope submitted a Notice of Intent to Dissolve with the AGO on June 27, 2024.

27. Give Hope has hired counsel and an independent accountant to aid its efforts to dissolve the corporation and take action to file past-due tax returns with the IRS.

28. Give Hope and the Ingrams have cooperated with the AGO’s investigation.

29. Give Hope’s actions and inactions constitute grounds for dissolution under Minnesota Statutes section 317A.751, subdivision 5(4), among other provisions.

INJUNCTIVE RELIEF

30. In the interest of resolving this matter with the AGO, Give Hope shall continue the dissolution process pursuant to Minnesota Statutes section 317A.721, wind up any remaining affairs, and take all necessary and appropriate steps to liquidate any remaining assets in accordance with this Assurance and applicable law, including Minnesota Statutes sections 317A.701 through 317A.813, 501B.31, and chapter 309. Give Hope shall notify the AGO of the intended recipient(s) charitable organization(s) of any remaining assets.

31. Following the completion of the above terms and other statutory requirements, Give Hope's board of directors shall cause Give Hope to be dissolved, pursuant to Minnesota Statutes sections 317A.701 through 317A.813, within one hundred eighty (180) days of the Court approving this Assurance, unless the AGO, at its sole discretion, extends this deadline in writing.

32. Give Hope shall not hereinafter, whether directly, indirectly, individually, representatively, or in conjunction with or through any other person or entity, solicit or accept contributions in Minnesota or from a Minnesota resident.

33. Brian and Sarah Ingram either individually, through Purpose Driven Restaurants, or any newly incorporated for-profit entity, shall not represent themselves or any subsequent for-profit they own as a charitable organization, or use the phrase or name "Give Hope" or any variation thereof, including "Give Hope MN," in a manner that causes a likelihood of confusion that any such entity is charitable. Nothing in this Assurance shall prevent Brian Ingram, Sarah Ingram, or Purpose Driven Restaurants from donating money to independent charitable organizations of their choosing in accordance with applicable laws, statutes, or regulations.

GENERAL TERMS

34. Give Hope, Brian Ingram and Sarah Ingram understand that, after the date of the approval of this Assurance by the Court, a violation of this Assurance may subject it to sanctions

for contempt pursuant to Minnesota Statutes section 8.31, and the AGO may thereafter, in its sole discretion, initiate legal proceedings against Give Hope for any and all violations of this Assurance.

35. Give Hope, Brian Ingram and Sarah Ingram shall not state or imply, directly or indirectly, that the State of Minnesota or the AGO has approved of, condones, or agrees with any conduct, actions, or inactions by Give Hope.

36. Nothing in this Assurance shall relieve Give Hope, Brian Ingram or Sarah Ingram of their obligations to comply with all applicable Minnesota and federal laws and regulations, and court or administrative orders and directives.

37. If this Assurance is violated, Give Hope, Brian Ingram and Sarah Ingram agree that any statute of limitations, statute of repose, or other time-related defense applicable to the subject matters of the allegations in this Assurance, and any claims arising out of or relating thereto, are retroactively tolled from and after the date of this Assurance.

38. The person signing this Assurance for Give Hope warrants that such person is authorized to execute this Assurance, that such person executes this Assurance in an official capacity that binds Give Hope and its successors, and that Give Hope has been fully advised by its counsel or has voluntarily forgone such advisement before entering into the Assurance.

39. This Assurance may be executed in counterparts, each of which constitutes an original, and all of which shall constitute one and the same agreement. This Assurance may be executed by facsimile or electronic copy in any image format.

40. This Assurance constitutes the full and complete terms of the agreement entered into by Give Hope, Brian Ingram, Sarah Ingram and the AGO.

41. Service of notices or other documents required or permitted by this Assurance shall be served on the following persons, or any person subsequently designated by the parties to receive such notices, by mail and email at the addresses identified below:

As to the AGO:

Carol Washington, Manager Charities Division
Minnesota Attorney General's Office
445 Minnesota Street, Suite 1200
St. Paul, Minnesota 55101
carol.washington@ag.state.mn.us

As to Give Hope:

Matthew S. Duffy
Monroe Moxness Berg PA
7760 France Avenue South, Suite 700
Minneapolis, Minnesota 55435
mduffy@mmblawfirm.com

As to Brian Ingram:

Through Counsel:
c/o Matthew Duffy
Monroe Moxness Berg PA
7760 France Avenue South, Suite 700
Minneapolis, Minnesota 55435
mduffy@mmblawfirm.com

As to Sarah Ingram:

Through Counsel:
c/o Matthew Duffy
Monroe Moxness Berg PA
7760 France Avenue South, Suite 700
Minneapolis, Minnesota 55435
mduffy@mmblawfirm.com

42. The failure of a party to exercise any rights under this Assurance shall not be deemed to be a waiver of any right or any future rights.

43. This Assurance, including any issues relating to interpretation or enforcement, shall be governed by the laws of the State of Minnesota.

44. Nothing in this Assurance shall be construed to limit the jurisdiction, power, or authority of the State of Minnesota or the AGO, except as expressly set forth herein with regard to Give Hope.

45. The AGO shall have all powers and remedies specified by Minn. Stat. §§ 8.31, 309.533, 309.57, 317A.813, 501B.40, 501B.41, and all other authority otherwise available to it for purposes of investigating and remedying any violations of this Assurance.

46. Each of the parties participated in the drafting of this Assurance and agree that the Assurance's terms may not be construed against or in favor of any of the parties by virtue of draftsmanship.


47. Each party shall perform such further acts and execute and deliver such further documents as may reasonably be necessary to carry out this Assurance, including that Give Hope, Brian Ingram and Sarah Ingram shall promptly comply with any reasonable request from the AGO for information regarding verification of Give Hope's, Brian Ingram's and Sarah Ingram's compliance with this Assurance.

48. The AGO may file this Assurance with the Court without further notice to Give Hope, Brian Ingram or Sarah Ingram and the Court may approve of and enter this Assurance *ex parte* and without further proceedings.

49. The Court shall retain jurisdiction of this matter for purposes of enforcing this Assurance, and all signatories hereto consent to the jurisdiction of the Court for the purposes of enforcing this Assurance.

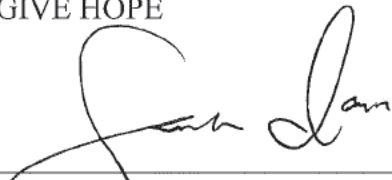
KEITH ELLISON
Attorney General
State of Minnesota

Dated: 5/22/2025


By: 
Carol Washington
Assistant Attorney General

GIVE HOPE

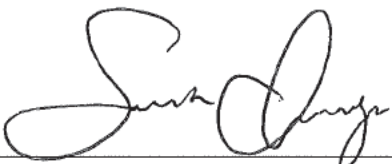
Dated: 5/21/2025

By: 
On behalf of Give Hope

Dated: 5/21/2025

By: 
Brian Ingram, Individually

Dated: 5/21/2025

By: 
Sarah Ingram, Individually

ORDER

Having reviewed the terms of the foregoing Assurance of Discontinuance, which is incorporated herein by reference, and which the Court finds reasonable and appropriate, it is SO ORDERED.

Date: _____

Judge of District Court

LET JUDGMENT BE ENTERED ACCORDINGLY.