



WORLD HORIZONS DONOR POLICY AND PRACTICE

OUR TAX-EXEMPT STATUS

World Horizons USA is incorporated in the State of Virginia as Horizons Expeditions Inc. and is a 501(c)(3) tax-exempt, non-profit organization annually filing a 990 corporate return with the IRS. A copy of our financial statement is available from the VA State Division of Consumer Affairs in the Department of Agriculture and Consumer Services, PO Box 1163, Richmond, VA 23118. The dispersal of all gifts to the ministry of World Horizons is at the discretion of the Board of Directors. World Horizons is a partner ministry to World Horizons Ltd, a charity registered in the United Kingdom.

SENDING A GIFT TO WORLD HORIZONS

Please make checks payable to World Horizons USA and mail them to:

World Horizons USA, P.O. Box 12342 Richmond, VA 23219.

We suggest that you enclose a note with your check advising us of the ministry or project that has encouraged your interest to give. Alternatively, if you know the account number of your designated interest, please feel free to include that on the memo line of your check. Checks that include the name of a World Horizons USA member you are supporting will not be eligible for a tax deduction, per IRS regulations, so please use account numbers in place of names. If you do not know the account number for the person you would like to support, please contact our finance team at finance@worldhorizonsusa.org or 804-225-5517. Donors are responsible for accurately reporting their tax-deductible giving to the IRS.

DONOR RECEIPTING PROCESS

When a donor sends a contribution to World Horizons it will be recorded in our computer system. The donor's area of interest will also be recorded in the computer so all future gifts will be recorded in the same way unless the donor advises us differently. A receipt will be issued together with an envelope for a future gift. You may also opt to receive receipts for donations via email. If you would like to get paperless receipts, email finance@worldhorizonsusa.org or send us your email address with your next donation. We will not share your email or mailing addresses.

At the year end, all donors who have given more than \$500 in total contributions will receive a summary statement of giving, together with a letter that will generally reflect their area of interest in the ministry. If you have not given a total of \$500 or more in a year and would like a year-end giving statement, please email finance@worldhorizonsusa.org and we will be happy to send you one. This statement and the receipts for each gift both meet IRS requirements for receipting and either can be used to itemize your deductions when filing taxes.

When something has been received in return for a gift, for example as a result of participation in a fundraiser like a golf tournament, the value of the tax-deduction will reflect the difference between the value

World Horizons, USA

P.O. Box 12342

Richmond, VA 23241

(804) 225-5517

usinfo@WorldHorizons.org

WorldHorizonsUSA.org

Horizons Expeditions, Inc. dba World Horizons USA is a 501c3 non-profit organization

given and the value received through participation. So, for example in this case, a \$75 golfing fee for which our cost for golfer participation is \$30 will show a \$45 value of the donation. Our receipt contains the words "No Goods or Services were received in return for this gift except to the extent stated".

Receipts for non-cash donations will list the items received but not their value, in accordance with IRS instructions for receipting gifts.

OUR GRANT-MAKING PROCESS

We endeavor to honor the preferences of donors with regard to their area of interest in the ministry. Our initial letter of thanks to them states that their interest will be reflected in our next grant to the particular area of ministry in which they are interested. Grants are paid according to a board approved schedule of financial resolutions. We do not incorporate personal gifts into this process since these are not tax-deductible. If you do not know how to get a personal gift to a missionary we will be glad to enclose a check from you written directly to them in correspondence that we forward to them or send it for deposit to their financial institution.

YOUR CONTRIBUTION

Tax-deductible gifts to the ministry of World Horizons are made on the understanding that all control of the funds of the ministry is with the Board of Directors of the ministry – see **OUR TAX-EXEMPT STATUS** above. We endeavor to honor the stated interests of donors as reflected in grants to ministries and projects. If a member of the ministry leaves World Horizons or a project has been accomplished funds remaining will be used for other similar purposes.

A copy of our financial statement together with independent review is available on request. The review statement is provided by an independent financial authority who has examined our accounts to ensure that no mistakes have been made in the handling of the funds of the ministry.

World Horizons is incorporated in the State of Virginia as Horizons Expeditions Inc. and is a 501(c)(3) tax-exempt, non-profit organization annually filing a 990 corporate return with the IRS. The dispersal of all funds donated to World Horizons is at the discretion of the Board of Directors. A copy of our financial statement is available from the OFFICE OF CHARITABLE AND REGULATORY PROGRAMS Virginia DACS, PO Box 526, Richmond, VA 23218-0526. World Horizons is a partner ministry to World Horizons Ltd. a charity registered in the United Kingdom.