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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 10-01-2010 and ending 09-30-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

WORLD RELIEF CORP OF NATIONAL ASSOCIATION OF EVANGELICALS

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

7 EAST BALTIMORE STREET

Room/suite

City or town, state or country, and ZIP + 4

BALTIMORE, MD 21202

F Name and address of principal officer

STEPHAN BAUMAN

7 EAST BALTIMORE STREET

BALTIMORE, MD 21202

H(a) Is this a group return for affiliates?

☐ Yes ☒ No

H(b) Are all affiliates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW WR ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

1946

M State of legal domicile

DE

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities TO EMPOWER THE LOCAL CHURCH TO SERVE THE MOST VULNERABLE THE MISSION OF WORLD RELIEF, AS ORIGINATED WITHIN THE NATIONAL ASSOCIATION OF EVANGELICALS, IS TO EMPOWER THE LOCAL CHURCH TO SERVE THE MOST VULNERABLE IN COMMUNITY WITH THE LOCAL CHURCH, WORLD RELIEF ENVISIONS THE MOST VULNERABLE PEOPLE TRANSFORMED ECONOMICALLY, SOCIALLY, AND SPIRITUALLY WORLD RELIEF SEEKS TO ASSIST A CHARITABLE CLASS INTERNALLY REFERRED TO AS THE "POOREST OF THE POOR" PROPOSALS FOR PROGRAMS DESIGNED TO BENEFIT THIS GROUP ARE EVALUATED BY STAFF IN ONE OF WORLD RELIEF'S FIELD OFFICES IN THE USA OR OVERSEAS BEFORE APPROVAL OF FUNDING BY WORLD RELIEF'S MANAGEMENT THESE FIELD OFFICES ARE STAFFED WITH COMPASSIONATE INDIVIDUALS, WHO MAKE TRIPS TO THE PROPOSED SITES BEFORE AND DURING A PROJECT TO ENSURE THAT THE FUNDING IS DIRECTED TO THE QUALIFIED AND APPROVED CHARITABLE PURPOSES OF THE ORGANIZATION				
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets				
	3	Number of voting members of the governing body (Part VI, line 1a)			3	19
	4	Number of independent voting members of the governing body (Part VI, line 1b)			4	19
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)			5	625
	6	Total number of volunteers (estimate if necessary)			6	109,100
	7a	Total unrelated business revenue from Part VIII, column (C), line 12			7a	0
	7b	Net unrelated business taxable income from Form 990-T, line 34			7b	0
	Revenue	8	Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
		9	Program service revenue (Part VIII, line 2g)		54,452,324	50,207,794
		10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		1,985,903	2,504,409
		11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		62,855	102,256
		12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		182,109	427,242
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		56,683,191	53,241,701	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		11,421,602	11,886,811	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0	0	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		23,867,305	23,752,287	
	b	Total fundraising expenses (Part IX, column (D), line 25) ☐ 3,014,489		0	0	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)				
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		19,140,316	16,694,698	
	19	Revenue less expenses Subtract line 18 from line 12		54,429,223	52,333,796	
Net Assets or Fund Balances	20			2,253,968	907,905	
				Beginning of Current Year	End of Year	
		Total assets (Part X, line 16)		28,764,515	28,629,951	
		Total liabilities (Part X, line 26)		8,165,384	6,978,145	
		Net assets or fund balances Subtract line 21 from line 20		20,599,131	21,651,806	

Part II

Signature Block

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

Sign Here

Signature of officer

BARRY HOWARD CFO/SVP FINANCE AND ADMIN

Type or print name and title

Date

2012-04-04

Paid Preparer Use Only

Print/Type preparer's name

STEVEN W HIPPI

Preparer's signature

STEVEN W HIPPI

Date

2012-04-04

Check if self-employed

☐

PTIN

Firm's name

TAIT WELLER & BAKER LLP

Firm's EIN

Firm's address

1818 MARKET STREET SUITE 2400

PHILADELPHIA, PA 19103

Phone no

(215) 979-8800

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

TO EMPOWER THE LOCAL CHURCH TO SERVE THE MOST VULNERABLE IN COMMUNITY WITH THE LOCAL CHURCH, WORLD RELIEF ENVISIONS THE MOST VULNERABLE PEOPLE TRANSFORMED ECONOMICALLY, SOCIALLY AND SPIRITUALLY

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes

No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes

No

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 21,777,123 including grants of \$ 9,862,457) (Revenue \$ 1,867,499)

REFUGEE ASSISTANCE - ASSIST AND PROVIDE BASIC NEEDS IN 21 U S LOCATIONS FOR 5,642 REFUGEES FORCED TO FLEE PERSECUTION IN THEIR HOMELANDS ALSO ASSIST REFUGEES AND DISPLACED PERSONS IN OVERSEAS LOCATIONS TO RE-ESTABLISH THEMSELVES AND THEIR LIVELIHOODS UNITED STATES, BURUNDI, INDONESIA

4b

(Code) (Expenses \$ 6,313,705 including grants of \$ 1,417,109) (Revenue \$)

EMERGENCY RELIEF - MEET IMMEDIATE NEEDS, SUPPLYING FOOD, CLEAN WATER, SHELTER, SEEDS, TOOLS, ETC ,PROVIDE PSYCHO-SOCIAL/TRAUMA CARE AND SUPPORT PROGRAMS THAT TEACH AND EQUIP COMMUNITIES FOR SELF-SUSTAINING TRANSFORMATION FOLLOWING AND BEFORE AN EMERGENCY 679,157 BENEFICIARIES, KENYA, PAKISTAN, JAPAN, INDONESIA, IVORY COAST, SOMALIA, SRI LANKA, SUDAN AND SOUTH SUDAN

4c

(Code) (Expenses \$ 2,222,763 including grants of \$) (Revenue \$)

MATERNAL & CHILD HEALTH PROVIDE GRASSROOTS PREVENTATIVE HEALTH EDUCATION AND SERVICES TO REDUCE SICKNESS AND DEATH IN YOUNG CHILDREN AND THEIR CAREGIVERS 2,010,704 BENEFICIARIES, BURUNDI, CAMBODIA, HAITI, INDIA, INDONESIA, MALAWI, MOZAMBIQUE, RWANDA AND SUDAN

4d

Other program services (Describe in Schedule O) See also Additional Data for Description

(Expenses \$ 13,321,903 including grants of \$ 607,245) (Revenue \$ 1,018,932)

4e

Total program service expenses

\$ 43,635,494

Form 990 (2010)

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. 	11c Yes	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Parts II and IV	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Parts III and IV	16 Yes	
17 Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> ☐ Yes ☒ No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance					
Check if Schedule O contains a response to any question in this Part V ☒					
			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	83		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	625		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b	Yes		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	Yes		
b	BY, CB, CH, CG, HA, IN, ID, KE, RI, MI, MZ, NU, RW, If "Yes," enter the name of the foreign country: SU See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7 Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	Yes		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	Yes		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?					
8					
9 Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10 Section 501(c)(7) organizations. Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b			
11 Section 501(c)(12) organizations. Enter					
a	Gross income from members or shareholders.	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the amount of reserves on hand.	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?					
14a					
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			No

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 19		
b Enter the number of voting members included in line 1a, above, who are independent	1b 19		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . .	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . .	5		No
6 Does the organization have members or stockholders?	6	Yes	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . .	7b	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a		No
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13 Does the organization have a written whistleblower policy?	13	Yes	
14 Does the organization have a written document retention and destruction policy?	14	Yes	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	Yes	
b Other officers or key employees of the organization	15b		No
If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed	CA , CO , DC , DE , FL , GA , IL , IN , KS , KY , MA , MD , ME , MI , MN , MT , NC , ND , NH , NJ , NM , NV , OH , OK , OR , PA , SC , TN , UT , VA , WA , WI , WV , CT , LA
18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. ☒ Own website ☒ Another's website ☒ Upon request	
19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.	
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization	BARRY HOWARD 7 EAST BALTIMORE ST BALTIMORE, MD 21202 (443) 451-1900

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response to any question in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SCOTT ARBEITER CHAIR	3.00	X		X				0	0	0
(2) JOHN GRIFFIN CPA TREASURER	3.00	X		X				0	0	0
(3) LEITH ANDERSON EX OFFICIO/DIRECTOR	1.00	X						0	0	0
(4) KATHERINE BARNHART DIRECTOR	1.00	X						0	0	0
(5) TIM BREENE DIRECTOR	1.00	X						0	0	0
(6) REV JOHN CHUNG DIRECTOR	1.00	X						0	0	0
(7) DR JUDITH M DEAN DIRECTOR	1.00	X						0	0	0
(8) REV DR DERRICK HARKINS SECRETARY	3.00	X		X				0	0	0
(9) DR TIMOTHY EK EX OFFICIO/DIRECTOR	1.00	X						0	0	0
(10) REV DR CASELY ESSAMAUH DIRECTOR	1.00	X						0	0	0
(11) STEVE MOORE VICE CHAIR/EXECUTIVE COMMITTEE	3.00	X						0	0	0
(12) J STEPHEN SIMMS DIRECTOR	1.00	X						0	0	0
(13) DR ROY TAYLOR DIRECTOR	1.00	X						0	0	0
(14) KATHY VASELKIV DIRECTOR	1.00	X						0	0	0
(15) BILL WESTRATE DIRECTOR	1.00	X						0	0	0
(16) SANDERS WILSON DIRECTOR	1.00	X						0	0	0

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(17) PAUL BORTHWICK DIRECTOR	1 00	X						0	0	0
(18) DAVID HUSBY DIRECTOR	1 00	X						0	0	0
(19) KEVIN SANDERSON SR VP OF FINANCE & IT	40 00			X				97,558	0	20,067
(20) SAMUEL WOLGEMUTH INTERIM CEO	40 00			X				69,375	0	0
(21) DONALD GOLDEN SR VP CHURCH ENGAGEMENT	40 00			X				110,575	0	20,288
(22) STEPHAN BAUMAN SR VP OF PROGRAMS	40 00			X				81,700	0	56,483
(23) BARRY HOWARD CFO/VP FINANCE & ADMIN	40 00			X				55,162	0	16,398
(24) DAN KOSTEN SVP US PROGRAMS	40 00			X				73,538	0	17,847
(25) SAMMY MAH CEO/PRESIDENT	40 00						X	136,714	0	27,256
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								624,622	0	158,339

2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization	2		
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		Yes	No
		3	Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>			
		4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>			No
		5		

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization		
(A) Name and business address	(B) Description of services	(C) Compensation
CGLIC BLOOMFIELD EASC 900 COTTAGE GROVE ROAD BLOOMFIELD, CT 06152	CIGNA HEALTH BENEFITS	504,135
TRUE SENSE MARKETING 155 COMMERCE DRIVE FREEDOM, PA 15042	MARKETING	243,904
SPEEDY SUPPLIESCOM 6899 PEACHTREE INDUSTRIAL BLVD NORCROSS, GA 30092	RELIEF SUPPLIES	242,800
BROTHERHOOD INS 6400 BROTHERHOOD WAY FORT WAYNE, IN 46825	INSURANCE	180,828
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶4		

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a		50,207,794			
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	31,037,682				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	19,170,112				
	g	Noncash contributions included in lines 1a-1f \$		621,865				
	h	Total. Add lines 1a-1f						
	Program Service Revenue	2a	Business Code					
		TRAVEL LOAN COMMISSION	900099	1,242,129	1,242,129			
b		CLIENT FEES	900099	827,544	827,544			
c		SERVICE FEES	900099	284,705	284,705			
d		MICRO-LOAN INCOME	900099	150,031	150,031			
e								
f		All other program service revenue						
g		Total. Add lines 2a-2f			2,504,409			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)			62,669		62,669
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	(i) Real		(ii) Personal	45,220		45,220	
		Gross Rents		45,220				
		Less rental expenses						
		Rental income or (loss)		45,220				
	d	Net rental income or (loss)			45,220		45,220	
	7a	(i) Securities		(ii) Other	39,587		39,587	
		Gross amount from sales of assets other than inventory		4,114				76,912
		Less cost or other basis and sales expenses		5,078				36,361
		Gain or (loss)		-964				40,551
	d	Net gain or (loss)			39,587		39,587	
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18						
	a							
	b	Less direct expenses						
	c	Net income or (loss) from fundraising events . .						
	9a	Gross income from gaming activities See Part IV, line 19 . .						
	b	Less direct expenses						
	c	Net income or (loss) from gaming activities . .						
	10a	Gross sales of inventory, less returns and allowances						
a								
b	Less cost of goods sold							
c	Net income or (loss) from sales of inventory . .							
Miscellaneous Revenue				Business Code				
11a	MISCELLANEOUS			900099	382,022	382,022		
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d			382,022				
12	Total revenue. See Instructions			53,241,701	2,886,431	0	147,476	

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	1,192,315	1,192,315		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	9,063,879	9,063,879		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16	1,630,617	1,630,617		
4	Benefits paid to or for members			311,585	245,738
5	Compensation of current officers, directors, trustees, and key employees	557,323			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	19,251,030	15,466,595	2,572,342	1,212,093
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9	Other employee benefits	2,749,786	2,285,133	312,787	151,866
10	Payroll taxes	1,194,148	947,209	164,201	82,738
a	Fees for services (non-employees) Management				
b	Legal	67,277	25,233	33,045	8,999
c	Accounting	223,916	83,148	136,469	4,299
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	1,307,342	580,471	192,544	534,327
12	Advertising and promotion				
13	Office expenses	3,699,887	2,907,904	278,739	513,244
14	Information technology	211,784	145,634	29,842	36,308
15	Royalties				
16	Occupancy	1,537,875	1,343,397	191,614	2,864
17	Travel	1,763,516	1,247,862	342,202	173,452
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	311,379	9,596	293,445	8,338
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	370,051	182,179	187,872	
23	Insurance	274,334	78,194	196,140	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PROGRAM COST	4,575,552	4,574,841	411	300
b	PERSONNEL	1,156,073	1,016,845	114,710	24,518
c	GIFTS IN KIND	621,865	621,865		
d	MISCELLANEOUS	384,067	106,534	265,136	12,397
e	DUES & SUBSCRIPTIONS	125,764	62,027	60,729	3,008
f	All other expenses	64,016	64,016		
25	Total functional expenses. Add lines 1 through 24f	52,333,796	43,635,494	5,683,813	3,014,489
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			5,209,860	1	6,049,032
	2	Savings and temporary cash investments			108,145	2	72,976
	3	Pledges and grants receivable, net			3,745,021	3	3,178,937
	4	Accounts receivable, net			135,663	4	216,666
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			42,666	5	56,616
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Schedule L				6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			677,610	9	596,046
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	8,260,060	2,920,327	10c	3,131,590
	b	Less: accumulated depreciation	10b	5,128,470			
	11	Investments—publicly traded securities			110,701	11	113,118
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11			13,465,774	13	13,299,648
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			2,348,748	15	1,915,322
16	Total assets. Add lines 1 through 15 (must equal line 34)			28,764,515	16	28,629,951	
Liabilities	17	Accounts payable and accrued expenses			2,863,006	17	2,686,561
	18	Grants payable				18	
	19	Deferred revenue			9,599	19	291,745
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			4,992,779	23	3,999,839
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			300,000	25	0
	26	Total liabilities. Add lines 17 through 25			8,165,384	26	6,978,145
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			16,477,320	27	16,658,257
	28	Temporarily restricted net assets			4,121,811	28	4,993,549
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			20,599,131	33	21,651,806
34	Total liabilities and net assets/fund balances			28,764,515	34	28,629,951	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	53,241,701
2	Total expenses (must equal Part IX, column (A), line 25)	2	52,333,796
3	Revenue less expenses Subtract line 2 from line 1	3	907,905
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	20,599,131
5	Other changes in net assets or fund balances (explain in Schedule O)	5	144,770
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	21,651,806

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	Yes	
c	If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WORLD RELIEF CORP OF NATIONAL ASSOCIATION OF EVANGELICALS	Employer identification number 23-6393344
--	--

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	48,217,841	49,937,980	49,878,050	54,452,324	50,207,794	252,693,989
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	48,217,841	49,937,980	49,878,050	54,452,324	50,207,794	252,693,989
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						252,693,989

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	48,217,841	49,937,980	49,878,050	54,452,324	50,207,794	252,693,989
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	268,941	325,859	74,365	10,641	62,669	742,475
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	693,865	2,945,750	268,328	112,472	382,022	4,402,437
11 Total support (Add lines 7 through 10)						257,838,901
12 Gross receipts from related activities, etc (See instructions)					12	17,924,114
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	98 000 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	97 930 %
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶		

Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support (Add lines 9, 10c, 11 and 12)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16	Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage			
17	Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18	Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a	33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶		
b	33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶		
20	Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID:
Software Version:
EIN: 23-6393344
Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code	) (Expenses \$	13,321,903	including grants of \$	607,245) (Revenue \$	1,018,932)
OTHER PROGRAM SERVICES INCLUDE AGRICULTURE SUPPORT AGRICULTURAL CREDIT, EXTENSION, MARKETING AND VALUE CHAIN PROJECTS THAT HELP FARM FAMILIES AND SMALL RURAL AGRICULTURAL RELATED BUSINESSES THIS PROGRAM AREA ALSO WORKS IN FOOD SECURITY AND AGRICULTURAL REHABILITATION IN AREAS AFFECTED BY DISASTERS SUCH AS DROUGHT, FLOODS, CIVIL WAR, HURRICANES, ETC 138,000 FARM FAMILIES AND 692,000 BENEFICIARIES RECORDED FOR FY 11 BURUNDI, DEMOCRATIC REPUBLIC OF CONGO, INDONESIA, MALAWI, MOZAMBIQUE, NICARAGUA, RWANDA, SUDAN, SOUTH SUDAN, ZAMBIA AND HAITI ANTI-TRAFFICKING 22 BENEFICIARIES RECEIVED COMPREHENSIVE CASE MANAGEMENT SERVICES IN THE U S AND PREVENTION IN CAMBODIA 1742 CELL CHURCH MEMBERS, APPROXIMATELY 37,058 CHILDREN (IN 600 GROUPS, RECEIVED 4 ANTI-TRAFFICKING LESSONS FROM CHILDREN'S GROUP CURRICULUM), APPROXIMATELY 7,257 TEENS (IN 679 GROUPS, RECEIVED 4 ANTI-TRAFFICKING LESSONS FROM CHILDREN'S GROUP CURRICULUM) CAMBODIA TOTAL= 46,057 46,057 BENEFICIARIES RECEIVED COMMUNITY BASED TRAFFICKING PREVENTION EDUCATION IN CAMBODIA (4 LESSONS) 22 BENEFICIARIES RECEIVED COMPREHENSIVE CASE MANAGEMENT SERVICES IN THE U S HIV/AIDS EQUIP LOCAL CHURCHES TO START AND SUSTAIN PREVENTION AND CARE MINISTRIES, INCLUDING SUPPORTING THE SICK, EDUCATING CONGREGATIONS AND COMMUNITIES, PROVIDING AIDS ABSTINENCE EDUCATION TO YOUTH AND REFERRING PEOPLE TO OTHER NEEDED SERVICES 1,550,777 BENEFICIARIES, BURUNDI, CAMBODIA, CHINA, DEMOCRATIC REPUBLIC OF CONGO, HAITI, INDIA, INDONESIA, KENYA, MALAWI, MOZAMBIQUE, AND RWANDA LOCAL PARTNER STRENGTHENING STRENGTHEN THE LOCAL CHURCH AND OTHER ORGANIZATIONS THAT IT FOSTERS TO MEET THE NEEDS OF THE POOR AND SUFFERING THROUGH LEADERSHIP DEVELOPMENT, TRAINING IN GENERAL PROJECT DEVELOPMENT AND IMPLEMENTATION, ACCOUNTING, FINANCIAL MANAGEMENT, DISASTER PREPAREDNESS AND RESPONSE, AND SPECIFIC TECHNICAL TRAINING IN SECTORIAL AREAS OF HEALTH, EDUCATION, SOCIAL SERVICE, AND ECONOMIC DEVELOPMENT 10,000 BENEFICIARIES INCLUDING LAY LEADERS, VOLUNTEERS, AND PASTORS CAMBODIA, INDONESIA, KENYA, RWANDA, MALAWI AND MOZAMBIQUE MICROECONOMIC DEVELOPMENT EMPOWERING PEOPLE THROUGH INCOME-GENERATING INITIATIVES 374,204 BENEFICIARIES BURUNDI, DEMOCRATIC REPUBLIC OF CONGO, LIBERIA, RWANDA, BANGLADESH, CAMBODIA, INDIA, HONDURAS, AND KOSOVO SERVICE TO IMMIGRANTS PROVIDE IMMIGRATION LEGAL SERVICES AND CITIZENSHIP PREPARATION TO 30,800 BENEFICIARIES, SUPPORT CHURCH-CENTERED MINISTRIES PROVIDING ENGLISH LANGUAGE TRAINING AND OTHER INTEGRATON SERVICES TO IMMIGRANTS IN SOME OF AMERICA'S MOST VULNERABLE COMMUNITIES CHILD DEVELOPMENT 78,228 BENEFICIARIES IN DARFUR, MALAWI, RWANDA, CAMBODIA					

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Employer identification number

23-6393344

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes ☐ No
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure) ☐ Preservation of an historically importantly land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ► _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9

In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenues included in Form 990, Part VIII, line 1

► \$ _____

(ii)

Assets included in Form 990, Part X

► \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

► \$ _____

b

Assets included in Form 990, Part X

► \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4

Describe in Part XIV the intended uses of the organization's endowment funds

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		10,000		10,000
b Buildings		1,990,689	609,226	1,381,463
c Leasehold improvements		1,347,648	531,682	815,966
d Equipment		4,692,191	3,987,562	704,629
e Other		219,532		219,532
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				3,131,590

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	53,241,701
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	52,333,796
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	907,905
4	Net unrealized gains (losses) on investments	4	-1,575
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	146,345
9	Total adjustments (net) Add lines 4 - 8	9	144,770
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,052,675

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	65,236,888
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	-1,575
b	Donated services and use of facilities	2b	58,987
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	11,937,902
e	Add lines 2a through 2d	2e	11,995,314
3	Subtract line 2e from line 1	3	53,241,574
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	127
c	Add lines 4a and 4b	4c	127
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	53,241,701

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	61,762,248
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	58,987
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	9,369,465
e	Add lines 2a through 2d	2e	9,428,452
3	Subtract line 2e from line 1	3	52,333,796
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	52,333,796

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	MANAGEMENT HAS REVIEWED THE TAX POSITIONS FOR EACH OF THE OPEN TAX YEARS (YEARS ENDED SEPTEMBER 30, 2008-2010) OR EXPECTED TO BE TAKEN IN WORLD RELIEF'S SEPTEMBER 30, 2011 TAX RETURN AND HAS CONCLUDED THAT THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS
PART XI, LINE 8 - OTHER ADJUSTMENTS		EQUITY EARNINGS IN LLC 2,577,810 EQUITY IN LOSS ON INVESTMENT IN MICROFINANCE INSTITUTION INCLUDED IN INCOME -9,373 LOSS ON DISCONTINUED OPERATIONS -347,054 LOSS ON IMPAIRMENT OF DISCONTINUED OPERATIONS -1,208,477 NEGATIVE INCOME RECLASSED TO EXPENSE -127 CHANGE IN NON-CONTROLLING INTEREST NET ASSETS -866,434
PART XII, LINE 2D - OTHER ADJUSTMENTS		EQUITY IN LOSS ON INVESTMENT IN MICROFINANCE INSTITUTION INCLUDED IN INCOME -9,373 ELIMINATION OF MICROFINANCE ACTIVITY 9,369,465 EQUITY EARNINGS IN LLC 2,577,810 NEGATIVE EXPENSE SHOWN AS AS REVENUE ON FINANCIAL STATEMENTS
PART XII, LINE 4B - OTHER ADJUSTMENTS		NEGATIVE INCOME RECLASSED TO EXPENSE 127
PART XIII, LINE 2D - OTHER ADJUSTMENTS		ELIMINATION OF MICROFINANCE ENTITY ACTIVITY 9,369,465 NEGATIVE EXPENSE SHOWN AS AS REVENUE ON FINANCIAL STATEMENTS

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient received more than \$5,000 ☐

Use Part V if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV , appraisal, other)
			SUB-SAHARAN AFRICA	TO ASSIST SMALLHOLDERS TO PRODUCE CASHEWS AND OTHER CASH CROPS AND ASSIST THEM IN MARKETING THESE	98,890	WIRE TRANSFER			
			EAST ASIA AND THE PACIFIC	TO PROVIDE SUPPORT FOR JAPANESE AFTER EARTHQUAKE/TSUNAMI	20,000	WIRE FROM HEADQUARTERS			
			SUB-SAHARAN AFRICA	TO BRING A LASTING IMPACT ON THE EDUCATION AND YOUTH OF SOUTH SUDAN THROUGH THE CONSTRUCTION OF NEW SCHOOLS, DEVELOPMENT OF TEACHING AND CURRICULUM MATERIALS, AND TRAINING OF 2400 TEACHERS AND LOCAL GOVERNMENT OFFICERS	1,110,524	CHECK PAYMENT UPON RECEIPT OF INVOICE AND INSPECTION OF FINANCIAL SYSTEM			
			CENTRAL AMERICA AND THE CARIBBEAN	ASSISTANCE WITH HAITI EARTHQUAKE REBUILDING	63,755	WIRE FROM HEADQUARTERS			
			EAST ASIA AND THE PACIFIC	TO PROVIDE SUPPORT FOR JAPANESE AFTER EARTHQUAKE/TSUNAMI	91,271	WIRE TRANSFER			
			SUB-SAHARAN AFRICA	TO TRAIN LOCAL CHURCH VOLUNTEERS IN LOTU WITH CARE GROUP MODEL IT WILL BE THE PROMOTERS OF HEALTH	74,737	WIRE FROM HEADQUARTERS			
			CENTRAL AMERICA AND THE CARIBBEAN	DONATION OF LOAN, LAND AND BUILDING TO ENABLE PAC TO CONTINUE TO ASSIST WR FORMER BENEFICIARIES SUCH AS COFFEE FARMER COOPERATIVES, RURAL AGRICULTURE SERVICE BUSINESSES, AMONG OTHERS			20,000	LAND, BUILDING AND LOAN	FMV
			SUB-SAHARAN AFRICA	TO BRING A LASTING IMPACT ON THE EDUCATION SYSTEM AND YOUTH OF SOUTH SUDAN THROUGH THE CONSTRUCTION OF NEW SCHOOLS,DEVELOPMENT OF TEACHING AND CURRICULUM MATERIALS	83,000	WIRE FROM HEADQUARTERS			
			EAST ASIA AND THE PACIFIC	TO PARTICIPATE TOGETHER TOWARD THE COMPLETION OF PROJECT "WEST SUMATRA EARTHQUAKE RESPNSE, TAPINA KANDIH", COMPLETION OF CORE HOUSE	13,193	WIRE FROM HEADQUARTERS			
			EAST ASIA AND THE PACIFIC	TO TRAIN LOCAL CHURCH VOLUNTEERS IN LOTU WITH CARE GROUP MODEL IT WIL BE THE PROMOTERS OF HEALTH FACILITATION TO THE COMMUNITY THORUGH PARTNERSHIP WITH OTHER HEALTH INSTITUTION SUCH AS THE COMMUNITY HEALTH CENTER	20,698				

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3

Enter total number of other organizations or entities

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Use Part V if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)*

☐

Yes

☒

No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If " Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)*

☐

Yes

☒

No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)*

☒

Yes

☐

No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)*

☐

Yes

☒

No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)*

☐

Yes

☒

No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).*

☐

Yes

☒

No

Additional Data

Software ID:
Software Version:
EIN: 23-6393344
Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Part V **Supplemental Information**
Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations,
Governments and Individuals in the United States
Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Employer identification number
23-6393344

Part IGeneral Information on Grants and Assistance

1

Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

☐ Yes☒ No

2

Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ▶ ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ALBANY PARK COMMUNITY CENTER3404 W LAWRENCE AVE SUITE 300 CHICAGO,IL 60625	36-2841886	501(C)(3)	15,666				WR-C SERVES AS THE LEAD AGENCY IN A CITIZENSHIP GRANT CALLED RICI APCC PROVIDES CITIZENSHIP CLASSES FOR THE GRANT
(2) COLLEGE OF DUPAGE 425 FAWELL BLVD GLEN ELLYN,IL 60137	36-2594972	501(C)(3)	13,116				PARTNERSHIP WITH WR-CITIZENSHIP PROGRAM TO AID REFUGEES
(3) FLORESTA USA INCORPORATED - PLANT WITH PURPOSE4903 MORENA BLVD STE 1215 SAN DIEGO,CA 92117	33-0052976	501(C)(3)	132,661				AGRICULTURE LIVELIHOOD REHABILITATION
(4) SEATTLE SLAVIC ASSOCIATION (SSA)4630 200TH ST SW STE A-1 LYNNWOOD,WA 98036	61-1524206	501(C)(3)	61,120				A SUBCONTRACT FOR PROVIDING REFUGEE RESETTLEMENT ASSISTANCE (RRA) SERVICES TO REFUGEES AS WELL AS PROVIDING CITIZENSHIP SERVICES TO ELIGIBLE CLIENTS IN REGION 3 OF WASHINGTON STATE
(5) THE EPISCOPAL CHURCH IN WESTERN WASHINGTON1551 10TH AVE E SEATTLE,WA 98102	91-0200430	501(C)(3)	199,807				PROVIDES EMPLOYMENT, ENGLISH AS A SECOND LANGUAGE (ESL) SERVICES, AND SKILLS TRAINING TO REFUGEES
(6) WORLD RELIEF MINNESOTA1515 EAST 66TH STREET RICHFIELD,MN 55423	41-2763181	501(C)(3)	652,523				DIRECTLY FUNDED THE RESETTLEMENT AND PROCESSING OF REFUGEES
(7) ARAB-AMERICAN LEARNING CENTER	20-0826517	501(C)(3)	12,710				RECERTIFYING LICENSES, DEGREES, ETC THAT NEWLY-ARRIVED REFUGEES OR REFUGEES THAT HAVE BEEN IN AMERICA FOR LESS THAN 5 YEARS FROM MIDDLE EASTERN COUNTRIES THIS RECERTIFYING PROCESS HELPS THE REFUGEE KNOW IF THEY NEED MORE EDUCATION AND IN WHICH AREA IN ORDER FOR THEM TO PURSUE EMPLOYMENT HERE IN AMERICA
(8) FOOD FOR THE HUNGRY1220 E WASHINGTON ST PHOENIX,AZ 850341102	95-2680390	501(C)(3)	20,000				JAPAN TSUNAMI
(9) HOPE WORLD WIDE	04-3129839	501(C)(3)	40,446				JAPAN TSUNAMI
(10) MAP INTERNATIONAL 4700 GLYNCO PKWY BRUNSWICK,GA 31525	36-2586390	501(C)(3)	22,500				JAPAN TSUNAMI
(11) WORLD CONCERNCRISTA MINISTRIES19303 FREMONT AVE N SEATTLE,WA 98133	91-6012289	501(C)(3)	20,000				JAPAN TSUNAMI

2

Enter total number of section 501(c)(3) and government organizations

12

3

Enter total number of other organizations

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
See Additional Data Table					

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
------------	------------------	-------------

Software ID:
Software Version:
EIN: 23-6393344
Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
SPECIFIC ASSISTANCE TO INDIVIDUALS	3270		294,131	FMV	FOOD AND HOUSEHOLD ITEMS
SPECIFIC ASSISTANCE TO INDIVIDUALS	277		73,867	FMV	INSTRUCTIONAL MATERIALS
SPECIFIC ASSISTANCE TO INDIVIDUALS	49		7,838	FMV	DAY CARE SUPPLIES
FUNDS FOR STAFF DEVELOPMENT	18	1,822			
SPECIFIC ASSISTANCE TO INDIVIDUALS	2281	215,371			
SPECIFIC ASSISTANCE TO INDIVIDUALS	184	11,063			
SPECIFIC ASSISTANCE TO INDIVIDUALS	325		41,175	FMV	CLOTHING
SPECIFIC ASSISTANCE TO INDIVIDUALS	919		300,806	FMV	FURNITURE
SPECIFIC ASSISTANCE TO INDIVIDUALS	340		16,267	FMV	MEDICAL AND DENTAL SUPPLIES
SPECIFIC ASSISTANCE TO INDIVIDUALS	54	9,847			
SPECIFIC ASSISTANCE TO INDIVIDUALS	1004	209,540			
SPECIFIC ASSISTANCE TO INDIVIDUALS	8173		2,867,979	FMV	HOUSING
SPECIFIC ASSISTANCE TO INDIVIDUALS	514		116,941	FMV	OTHER
POCKET MONEY	5353	1,246,165			
INITIAL REFUGEE GRANTS	11241	3,650,573			
SPECIFIC ASSISTANCE TO INDIVIDUALS	1		494	FMV	GIFT IN KIND

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization WORLD RELIEF CORP OF NATIONAL ASSOCIATION OF EVANGELICALS	Employer identification number 23-6393344
---	--

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☒ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	☒ Compensation committee ☒ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SAMMY MAH	(i)	136,714	0	0	0	27,256	163,970	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part IIISupplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
SUPPLEMENTAL INFORMATION	PART III	STEPHAN BAUMAN QUALIFIES FOR A PASTORAL HOUSING ALLOWANCE PER THE BOARD'S APPROVAL, BASED ON HIS STATUS AS AN ORDAINED MINISTER AND IN ACCORDANCE WITH IRS PUBLICATION 517. THE VALUE OF THIS BENEFIT IS INCLUDED AS OTHER COMPENSATION IN PART VII, COLUMN (F), AND HIS SALARY IS REDUCED FOR THE AMOUNT OF THIS BENEFIT.

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Complete if the organization answered**
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization WORLD RELIEF CORP OF NATIONAL ASSOCIATION OF EVANGELICALS	Employer identification number 23-6393344
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Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1) DONALD GOLDEN RELOCATION FROM MICHIGAN TO BALTIMORE		X	53,022	41,616		No		No	Yes	
(2) BARRY HOWARD EDUCATIONAL LOAN FOR MBA PROGRAM		X	15,000	15,000		No		No	Yes	
Total ▶ \$ 56,616										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV

Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

►Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.

Name of the organization
WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Employer identification number
23-6393344

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		103,882	
6 Cars and other vehicles .	X	15	14,216	
7 Boats and planes				
8 Intellectual property . .				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests .				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . .				
15 Real estate—Residential .				
16 Real estate—Commercial				
17 Real estate—Other . .				
18 Collectibles				
19 Food inventory	X	53	4,366	FMV
20 Drugs and medical supplies	X	3	3,030	FMV
21 Taxidermy				
22 Historical artifacts . .				
23 Scientific specimens . .				
24 Archeological artifacts .				
25 Other ► ()		See Add'l Data		
26 Other ► ()				
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement			29	

30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		No
b	If "Yes," describe in Part II		
33	If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 23-6393344
Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Form 990 Schedule M, Part I - Types of Property

Property Type	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
OFFICE Other ▶ (<u>SUPPLIES</u>)	X	18	15,517	FMV
Other ▶ (<u>FURNITURE</u>)	X	757	133,440	FMV
Other ▶ (<u>APPLIANCES</u>)	X	116	8,078	FMV
Other ▶ (<u>BABY ITEMS</u>)	X	60	2,923	FMV
Other ▶ (<u>BICYCLE</u>)	X	31	2,268	FMV
Other ▶ (<u>ELECTRONICS</u>)	X	126	15,331	FMV
HOLIDAY Other ▶ (<u>GIFTS</u>)	X	11	1,825	FMV
PERSONAL Other ▶ (<u>ITEMS</u>)	X	45	4,251	FMV
RELIEF Other ▶ (<u>SUPPLY</u>)	X	3	298,841	FMV
SCHOOL Other ▶ (<u>SUPPLIES</u>)	X	48	10,093	FMV
Other ▶ (<u>SHOES</u>)	X	8	416	FMV
Other ▶ (<u>TOYS</u>)	X	55	1,463	FMV
JOB Other ▶ (<u>SUPPLIES</u>)	X	5	205	FMV
MEDIA Other ▶ (<u>PRODUCTS</u>)	X	6	1,719	FMV

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization WORLD RELIEF CORP OF NATIONAL ASSOCIATION OF EVANGELICALS	Employer identification number 23-6393344
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		THE NATIONAL ASSOCIATION OF EVANGELICALS IS THE SOLE SHAREHOLDER IN WORLD RELIEF CORPORATION

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THE CHAIRMAN OF THE BOARD OF DIRECTORS HAS TO BE APPROVED BY THE STOCKHOLDERS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		IT IS WORLD RELIEF'S POLICY THAT THE CORPORATION'S BOARD OF DIRECTORS ANNUALLY REVIEW IRS FORM 990 PRIOR TO ITS FILING WITH THE IRS THE REVIEW IS ACCOMPLISHED THROUGH THE AUDIT COMMITTEE OF WORLD RELIEF'S BOARD OF DIRECTORS UPON COMPLETION, THE APPROVED FORM 990 IS PROVIDED TO THE AUDIT COMMITTEE AND THE ENTIRE BOARD OF DIRECTORS VIA ELECTRONIC MAIL ADDITIONALLY, THE FORM IS POSTED TO WORLD RELIEF'S INTERNAL BOARD OF DIRECTORS SHAREPOINT SITE AT LEAST FIVE DAYS PRIOR TO FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE BOARD OF DIRECTORS AND ALL OFFICERS OF WORLD RELIEF CORPORATION ARE REQUIRED TO ANNUALLY SIGN A STATEMENT STATING THEY HAVE READ AND INTEND TO COMPLY WITH THE BOARD-APPROVED CONFLICT OF INTEREST STATEMENT. ALL EMPLOYEES OF WORLD RELIEF ARE REQUIRED AT THEIR TIME OF HIRE TO READ AND SIGN A BOARD-APPROVED CONFLICT OF INTEREST STATEMENT.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	WORLD RELIEF ADHERES TO A BOARD-APPROVED EXECUTIVE COMPENSATION POLICY WHICH OUTLINES THE PROCESS BY WHICH COMPENSATION OF THE CEO IS REVIEWED ANNUALLY AND APPROVED BY THE BOARD

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	WORLD RELIEF WILL COMPLY WITH ALL UNITED STATES FEDERAL AND STATE PUBLIC DISCLOSURE REQUIREMENTS WITH RESPECT TO ITS GOVERNING DOCUMENTS (ARTICLES OF INCORPORATION, BY LAWS AND IRS DETERMINATION LETTER), CONFLICT OF INTEREST POLICY AND OTHER CORPORATE POLICIES OF OUR ORGANIZATION EITHER BY POSTING THEM TO OUR CORPORATE WEBSITE OR BY FULFILLING ALL REQUESTS MADE IN PERSON OR IN WRITING OR BY SOME COMBINATION OF THESE AVENUES

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -1,575 EQUITY EARNINGS IN LLC 2,577,810 EQUITY IN LOSS ON INVESTMENT IN MICROFINANCE INSTITUTION INCLUDED IN INCOME -9,373 LOSS ON DISCONTINUED OPERATIONS -347,054 LOSS ON IMPAIRMENT OF DISCONTINUED OPERATIONS -1,208,477 NEGATIVE INCOME RECLASSIFIED TO EXPENSE -127 CHANGE IN NON-CONTROLLING INTEREST NET ASSETS -866,434 TOTAL TO FORM 990, PART XI, LINE 5 144,770

Identifier	Return Reference	Explanation
	FORM 990, PART XI, LINE 2C	THE BOARD OF WORLD RELIEF HAS AN AUDIT COMMITTEE WHICH MEETS REGULARLY AND REVIEWS ISSUES RELATED TO THE ANNUAL AUDIT, THE 990 AND ANY OTHER ADDITIONAL AUDITS BEING CONDUCTED IN THE ORGANIZATION THE AUDIT COMMITTEE IS ALSO RESPONSIBLE FOR THE SELECTION OF AN INDEPENDENT AUDIT FIRM TO CONDUCT THE ANNUAL AUDIT

Identifier	Return Reference	Explanation
CHANGE IN NET ASSETS	FORM 990, SCHEDULE D, PART XI	CHANGE IN NET ASSETS AS REPORTED ON LINE 10 1,052,675 CHANGE IN NON-CONTROLLING INTEREST NET ASSETS 866,434 ----- CHANGE IN NET ASSETS PER AUDITED CONSOLIDATED F/S 1,919,109 =====

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

Employer identification number

23-6393344

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" on Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) NATIONAL ASSOCIATION OF EVANGELICALS 1023 15TH ST NW STE 500 WASHINGTON, DC 20005		DC	501(C)(3)	1			No

Part III

Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) IMF HEKIMA SOCIETE CIVILE AVENUE CANNAS NO 94 GOMA CG	MICROENTERPRISE	CG		C			100 000 %
(2) CREDIT LIMITED NO 18 STREET 422 PHNOM PEHN CB	MICROENTERPRISE	CB		C			79 040 %
(3) TURAME COMMUNITY FINANCE SA PO BOX 6549 BUJUMBURA BY	MICROENTERPRISE	BY		C			77 800 %
(4) BESELIDHJA ZAVET MICRO FINANCE LLC RR UCK NO 18 PRISTINA RI	MICROENTERPRISE	SC		C			100 000 %
(5) URWEGO OPPORTUNITY BANK PLOT 1230 NYARUGENGES AVENUE DE LA P KIGALI RW	MICROENTERPRISE	RW		C			17 000 %

Part V

Transactions With Related Organizations (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to other organization(s)

c

Gift, grant, or capital contribution from other organization(s)

d

Loans or loan guarantees to or for other organization(s)

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

Lease of facilities, equipment, or other assets to other organization(s)

j

Lease of facilities, equipment, or other assets from other organization(s)

k

Performance of services or membership or fundraising solicitations for other organization(s)

l

Performance of services or membership or fundraising solicitations by other organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

Other transfer of cash or property to other organization(s)

r

Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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TY 2010 Itemized Other Current Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
CREDIT LIMITED		OTHER LIABILITIES	702,776	0

TY 2010 Itemized Other Current Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
IMF HEKIMA SOCIETE CIVILE		OTHER LIABILITIES	719,287	806,715

TY 2010 Itemized Other Current Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
TURAME COMMUNITY FINANCE SA		OTHER LIABILITIES	454,055	203,316
		DEFERRED REVENUE	29,931	0

TY 2010 Itemized Other Current Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
BESELIDHJA ZAVET MICRO FINANCE LLC		DEFERRED REVENUE	85,453	0

TY 2010 Itemized Other Current Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Description	Beginning Amount	Ending Amount
		DEFERRED REVENUE	0	0

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
CREDIT LIMITED		MICROENTERPRISE AND AGRICULTURAL LOANS	29,569,461	0

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
IMF HEKIMA SOCIETE CIVILE		MICROENTERPRISE AND AGRICULTURAL LOANS	1,128,324	1,353,073

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
TURAME COMMUNITY FINANCE SA		MICROENTERPRISE AND AGRICULTURAL LOANS	1,858,058	1,362,955

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
BESELIDHJA ZAVET MICRO FINANCE LLC		MICROENTERPRISE AND AGRICULTURAL LOANS	7,319,539	0

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
		ASSETS OF ENTITY HELD FOR SALE	0	43,826,378

TY 2010 Itemized Other Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Assets Description	Beginning Amount	Ending Amount
		ASSETS OF DISCONTINUED OPERATIONS	0	6,744,706

TY 2010 Itemized Other Current Assets
Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
CREDIT LIMITED		OTHER RECEIVABLES	55,680	0
		PREPAID EXPENSES AND OTHER ASSETS	281,261	0

TY 2010 Itemized Other Current Assets Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
IMF HEKIMA SOCIETE CIVILE		OTHER RECEIVABLES	0	0
		PREPAID EXPENSES AND OTHER ASSETS	148,795	34,457

**TY 2010 Itemized Other Current Assets
Schedule**

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
TURAME COMMUNITY FINANCE SA		PREPAID EXPENSES AND OTHER ASSETS	28,686	43,206
		OTHER RECEIVABLES	0	0

TY 2010 Itemized Other Current Assets
Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Current Assets Description	Beginning Amount	Ending Amount
BESELIDHJA ZAVET MICRO FINANCE LLC		PREPAID EXPENSES AND OTHER ASSETS	66,319	0

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
PERSONNEL BENEFITS		352,787
TRAVEL		129,660
OFFICE EXPENSES		228,782
EQUIPMENT COSTS		78,021
PERSONNEL EXPENSES		89,877
BAD DEBT		-116,888
PROFESSIONAL FEES		190,969
MISCELLENAEIOUS		129,560
CURRENCY EXCHANGE		-177,822
VEHICLE EXPENSE		288,687

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
PERSONNEL BENEFITS		25,759
TRAVEL		51,515
OFFICE EXPENSES		28,745
EQUIPMENT COSTS		4,571
PERSONNEL EXPENSES		34,990
PROFESSIONAL FEES		28,094
COMPUTER EXPENSE		3,363
BAD DEBT		-7,870
MISCELLANEOUS		93,264
VEHICLE EXPENSE		31,904

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
PERSONNEL BENEFITS		154,602
TRAVEL		60,538
OFFICE EXPENSES		67,566
EQUIPMENT COSTS		7,228
PERSONNEL EXPENSES		106,040
PROFESSIONAL FEES		44,081
COMPUTER EXPENSE		7,541
BAD DEBT		117,285
MISCELLANEOUS		-212,786
VEHICLE EXPENSE		20,267

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
PERSONNEL BENEFITS		140,308
TRAVEL		44,532
OFFICE EXPENSES		129,565
EQUIPMENT COSTS		21,304
PERSONNEL EXPENSES		13,957
COMPUTER EXPENSE		8,937
PROFESSIONAL FEES		59,766
CURRENCY EXCHANGE		11,991
VEHICLE EXPENSE		89,771
BAD DEBT		334,066
MISCELLANEOUS		1,293,022

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
COMMUNICATIONS		74,210
DUES AND ASSESSMENTS		83,609
NON CASH OPERATING EXPENSES		208
MICROFINANCE RELATED		524,755

TY 2010 Other Deductions Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount (should only be used when attached to 5471 Schedule C Line 16)	Amount
COMMUNICATIONS		17,178
PRINTING		9,767
DUES AND ASSESSMENTS		2,072

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
CREDIT LIMITED		MICROENTERPRISE/AG DEVELOPMENT LOANS	24,057,540	0

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
IMF HEKIMA SOCIETE CIVILE		MICROENTERPRISE/AG DEVELOPMENT LOANS	301,411	678,994

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
TURAME COMMUNITY FINANCE SA		MICROENTERPRISE/AG DEVELOPMENT LOANS	55,300	110,234

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
BESELIDHJA ZAVET MICRO FINANCE LLC		MICROENTERPRISE/AG DEVELOPMENT LOANS	4,002,240	0

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
		LIABILITIES OF ENTITY HELD FOR SALE	0	35,646,968

TY 2010 Itemized Other Liabilities Schedule

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Corporation Name	Corporation EIN	Other Liabilities Description	Beginning Amount	Ending Amount
		LIABILITIES OF DISCONTINUED OPERATIONS	0	3,964,964

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Description	Foreign Amount	Amount
MICROFINANCE INCOME		9,339,252

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Description	Foreign Amount	Amount
MICROFINANCE INCOME		669,651

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS
EIN: 23-6393344

Description	Foreign Amount	Amount
MICROFINANCE INCOME		948,983

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount	Amount
MICROFINANCE INCOME		1,971,814

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount	Amount
CONTRIBUTIONS		340,691
OTHER REVENUE		61,746

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount	Amount
CONTRIBUTIONS		88,893
OTHER REVENUE		3,419

TY 2010 Other Income Statement

Name: WORLD RELIEF CORP OF NATIONAL
ASSOCIATION OF EVANGELICALS

EIN: 23-6393344

Description	Foreign Amount	Amount
CONTRIBUTIONS		425,424
OTHER REVENUE		69,216