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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07-01-2024 , and ending 06-30-2025

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

C Name of organization
CHURCH WORLD SERVICE INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
PO BOX 968

City or town, state or province, country, and ZIP or foreign postal code
ELKHART, IN 46515

D Employer identification number
13-4080201

E Telephone number
(574) 264-3102

G Gross receipts $ 279,865,803

F Name and address of principal officer:
RICHARD L SANTOS
PO BOX 968
ELKHART,IN 46515

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates 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.CWSGLOBAL.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2000

M State of legal domicile: IN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
CHURCH WORLD SERVICE, INC. IS A FAITH-BASED ORGANIZATION TRANSFORMING (SEE SCHEDULE O)COMMUNITIES AROUND THE GLOBE THROUGH JUST AND SUSTAINABLE RESPONSES TO HUNGER, POVERTY, DISPLACEMENT, AND DISASTER.

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**	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	14
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	1,669
6	Total number of volunteers (estimate if necessary)	**6**	2,800
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

			Prior Year	Current Year
Revenue	**8**	Contributions and grants (Part VIII, line 1h)	279,392,269	276,030,537
	9	Program service revenue (Part VIII, line 2g)	2,111,098	2,719,298
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,762,720	364,994
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	517,443	750,974
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	283,783,530	279,865,803
Expenses	**13**	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	144,172,115	134,496,301
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	102,135,468	106,178,926
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	467,690
	b	Total fundraising expenses (Part IX, column (D), line 25) 5,534,595		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	33,249,028	32,944,030
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	279,556,611	274,086,947
	19	Revenue less expenses. Subtract line 18 from line 12	4,226,919	5,778,856
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	**20**	Total assets (Part X, line 16)	80,642,321	76,432,010
	21	Total liabilities (Part X, line 26)	48,801,912	34,557,974
	22	Net assets or fund balances. Subtract line 21 from line 20	31,840,409	41,874,036

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 — Date 2026-04-17
RICHARD L SANTOS CEO & PRESIDENT
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P00741490

Firm's name GRANT THORNTON ADVISORS LLC — Firm's EIN 99-1856619

Firm's address 757 THIRD AVENUE 9TH FLOOR NEW YORK, NY 100172013 — Phone no. (212) 599-0100

May the IRS discuss this return with the preparer shown above? See Instructions. ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☑

1 Briefly describe the organization's mission:

CHURCH WORLD SERVICE, INC. IS A PRIVATE, VOLUNTARY FAITH-BASED ORGANIZATION WITH 37 MEMBER COMMUNIONS THAT TRANSFORMSCOMMUNITIES AROUND THE GLOBE THROUGH JUST AND SUSTAINABLE RESPONSES TO HUNGER, POVERTY, DISPLACEMENT AND DISASTER.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 $ 221,959,650 including grants of $ 126,834,245) (Revenue $ 2,719,298)

SERVICES TO DISPLACED PERSONS - THE CWS COMMITMENT TO REFUGEES AND OTHER DISPLACED PERSONS IS A PROPHETIC EXPRESSION OF OUR CALLING IN FAITH TO WELCOME STRANGERS, TO GIVE VOICE TO THE UPROOTED, TO PROVIDE DURABLE SOLUTIONS, AND TO CHALLENGE THOSE RESPONSIBLE FOR SUFFERING AND DISPLACEMENT. CWS WORKS WITH A NETWORK OF CHURCHES, ORGANIZATIONS, AND INDIVIDUALS THAT ASSIST UPROOTED PERSONS THAT HAVE HAD TO FLEE THEIR COUNTRIES DUE TO PERSECUTION, ARMED CONFLICT, ETC. TOGETHER, WE SEEK TO PROVIDE FORCIBLY DISPLACED POPULATIONS SUPPORT TO ADDRESS CRITICAL UNMET NEEDS AS DURABLE SOLUTIONS ARE SOUGHT. ACTIVITIES INCLUDE: SHELTERING PEOPLE TEMPORARILY DISPLACED BY CIVIL STRIFE AND OTHER FACTORS BEYOND THEIR CONTROL, PROVIDING SHELTER, FOOD, MEDICAL ASSISTANCE, LEGAL AID, ETC. TO REFUGEES, REFUGEE RESETTLEMENT IN THE US THROUGH CONGREGATIONS, PROTECTING THE UPROOTED PERSONS IN THE MOST VULNERABLE SITUATIONS, RESPONDING TO NEW AND EMERGING REFUGEE SITUATIONS, ADVOCATING INITIATIVES THAT INFLUENCE US GOVERNMENT AND OTHER POLICIES AND LAWS AFFECTING THE PROTECTION OF UPROOTED PERSONS, AND PROVIDING IMMIGRATION SERVICES AND SUPPORT.CWS PROTECTS AND ASSISTS REFUGEES, ASYLUM SEEKERS, MIGRANTS, AND OTHER DISPLACED PEOPLE THROUGH PROGRAMS GROUNDED IN OUR FAITH BASED COMMITMENT TO DIGNITY, WELCOME, AND JUSTICE. TODAY, CWS WORKS ALONGSIDE INDIVIDUALS AND COMMUNITIES AFFECTED BY FORCED DISPLACEMENT, CONFLICT, CLIMATE IMPACTS, AND HUMAN RIGHTS VIOLATIONS, PROVIDING PROTECTION, HUMANITARIAN ASSISTANCE, AND PATHWAYS TO LONG TERM STABILITY. THROUGH A GLOBAL NETWORK OF PARTNERS, WE HELP MEET THE BASIC SURVIVAL NEEDS OF DISPLACED COMMUNITIES BY PROVIDING ACCESS TO SHELTER, FOOD, MEDICAL CARE, LEGAL SERVICES, AND RELIABLE INFORMATION ON WHERE AND HOW TO GET ASSISTANCE THROUGHOUT ALL PHASES OF MIGRATION. IN THE UNITED STATES, CWS REMAINS A GLOBAL LEADER IN REFUGEE RESETTLEMENT AND NEWCOMER SUPPORT, PARTNERING WITH CONGREGATIONS AND LOCAL COMMUNITIES TO ENSURE REFUGEES HAVE HOUSING, EMPLOYMENT, EDUCATION, A WELCOMING COMMUNITY, AND THE RESOURCES THEY NEED TO REBUILD THEIR LIVES AND THRIVE. WE ALSO ENGAGE IN NATIONAL AND INTERNATIONAL ADVOCACY TO INSPIRE, EDUCATE, AND INFORM THE PUBLIC AND POLICY MAKERS; STRENGTHEN INCLUSIVE, RIGHTS BASED MIGRATION AND REFUGEE POLICIES; AND EXPAND SAFE AND REGULAR PATHWAYS FOR MIGRATION. OUR PROGRAMS PRIORITIZE PEOPLE AT HIGHEST RISK OF AND MOST VULNERABLE TO HARM AND EXPLOITATION INCLUDING UNACCOMPANIED CHILDREN, WOMEN, AND MIGRANTS WITH DISABILITIES AND TO ENSURE PROTECTION, CULTIVATE BELONGING, AND DELIVER OPPORTUNITIES FOR DURABLE SOLUTIONS.

4b (Code:) (Expenses $ 5,607,851 including grants of $ 4,442,984) (Revenue $)

EMERGENCY RESPONSE - CWS JOINS TOGETHER WITH OTHERS TO SUPPORT PEOPLE AND COMMUNITIES IN HUMANITARIAN CRISES AROUND THE WORLD. CWS HELPS THE FAITH COMMUNITY PLAY ITS SPECIAL ROLE IN DISASTER MITIGATION, PREPAREDNESS, AND RESPONSE. IN RESPONDING TO EMERGENCIES AND WORKING DURING PROLONGED PERIODS OF NEED, CWS WORKS TO ENSURE THE WORLD'S MOST VULNERABLE PEOPLE BECOME SELF-SUFFICIENT. THE GOAL IS TO ACHIEVE DURABLE SOLUTIONS THAT BUILD OR RESTORE PEACE, JUSTICE AND DIGNITY.ACTIVITIES INCLUDE: EMERGENCY ASSISTANCE TO ADDRESS THE IMMEDIATE NEEDS OF THE MOST VULNERABLE SURVIVORS OF NATURAL AND HUMAN CAUSED DISASTERS, MATERIAL ASSISTANCE RELATED TO NATURAL AND HUMAN CAUSED DISASTERS, MITIGATION, PREPAREDNESS, PLANNING, AND SUSTAINABLE ASSISTANCE TO MINIMIZE THE IMPACT OF DISASTERS, DISASTER PREPAREDNESS AND IMMEDIATE AND LONG-TERM RESPONSE ACTIVITIES OF PEOPLE AND COMMUNITIES PREPARING FOR AND AFFECTED BY NATURAL AND HUMAN CAUSED DISASTERS, AND PROVISION OF PASTORAL, SPIRITUAL, AND PSYCHOLOGICAL CARE THAT HELPS DISASTER SURVIVORS COPE WITH THE CRISIS SITUATION AND RECOVER THEIR CAPACITY TO MOVE FORWARD POSITIVELY.CWS RESPONDS TO HUMANITARIAN EMERGENCIES BY PARTNERING WITH COMMUNITIES BEFORE, DURING, AND AFTER CRISES AND DISASTERS TO REDUCE RISK, ALLEVIATE SUFFERING, SAVE LIVES, AND SUPPORT LONG TERM RECOVERY. OUR EMERGENCY RESPONSE PROGRAMS ADDRESS THE URGENT, IMMEDIATE NEEDS OF PEOPLE AFFECTED BY NATURAL DISASTERS AND HUMAN CAUSED CRISES BY PROVIDING SAFE SHELTER, ESSENTIAL RELIEF ITEMS, FOOD ASSISTANCE, AND ACCESS TO CLEAN WATER, SANITATION, AND HYGIENE. WE PRIORITIZE THE MOST AT RISK POPULATIONS, INCLUDING CHILDREN, WOMEN, REFUGEES, AND RURAL FAMILIES LIVING IN SITUATIONS OF POVERTY, WHILE SUPPORTING COMMUNITY LED RECOVERY AND RESTORING LIVELIHOODS OVER THE LONGER TERM. CWS ALSO STRENGTHENS COMMUNITY DISASTER PREPAREDNESS AND RESILIENCE BY SUPPORTING LOCALLY LED MITIGATION EFFORTS, CLIMATE ADAPTATION, COMMUNITY BASED PLANNING, AND ANTICIPATORY ACTION. THROUGH PARTNERSHIPS WITH FAITH COMMUNITIES AND LOCAL ORGANIZATIONS, WE HELP ENSURE THAT PEOPLE AFFECTED BY HUMANITARIAN CRISES RECEIVE NOT ONLY MATERIAL SUPPORT BUT ALSO PASTORAL, SPIRITUAL, AND PSYCHOSOCIAL CARE THAT PRIORITIZES RESPECT AND PROMOTES DIGNITY, HOPE, AND LONG TERM WELL BEING. OUR APPROACH INCORPORATES EFFORTS TO ENABLE DURABLE SOLUTIONS THAT PROMOTE PEACE, JUSTICE, AND COMMUNITY RESILIENCE TO FUTURE CRISES.

4c (Code:) (Expenses $ 5,599,065 including grants of $ 2,920,279) (Revenue $)

GLOBAL RELIEF AND DEVELOPMENT - CWS WORKS IN PARTNERSHIP WITH LOCAL ORGANIZATIONS, CHURCHES, INDIVIDUALS, ORGANIZATIONS, AND OTHERS AROUND THE WORLD TO BRING ABOUT SUSTAINABLE CHANGE. BY WORKING TOGETHER TO SUPPORT DEVELOPMENT AND FOOD SECURITY, CWS SEEKS TO WORK WITH MARGINALIZED COMMUNITIES EXPERIENCING CHRONIC HUNGER AND POVERTY AND TO ACHIEVE DURABLE SOLUTIONS THAT BUILD PEACE AND JUSTICE. THE FOCUS OF THE WORK IS ON THE MOST VULNERABLE PERSONS AND COMMUNITIES TO DEVELOP SOCIALLY, ECONOMICALLY AND ENVIRONMENTALLY SUSTAINABLE COMMUNITIES AND ACHIEVE A HIGHER QUALITY OF LIFE. THE FOLLOWING PROGRAMS ARE PART OF THIS FUNCTIONAL CATEGORY: HUNGER AND MALNUTRITION, CLIMATE CHANGE AND SUSTAINABILITY, EDUCATION, WATER, LIVELIHOODS, FOOD SECURITY AND RIGHTS, INDIGENOUS PEOPLES, PROTECTION OF VULNERABLE YOUTH AND CHILDREN, AND HEALTH.CWS WORKS IN PARTNERSHIP WITH COMMUNITIES AROUND THE WORLD TO ADVANCE SUSTAINABLE, LOCALLY LED DEVELOPMENT THAT PROMOTES FOOD SECURITY, SUSTAINABLE LIVELIHOODS, EQUITABLE ACCESS TO CLEAN WATER, CLIMATE RESILIENCE, AND THE PROTECTION OF PEOPLE IN VULNERABLE SITUATIONS. WE OPERATE IN CONTEXTS OF CHRONIC POVERTY, FOOD INSECURITY, INEQUITY, AND CLIMATE DRIVEN STRESS, SUPPORTING FARMERS TO IMPROVE PRODUCTIVITY AND REDUCE LOSSES, AND EMPOWERING COMMUNITIES TO DIVERSIFY INCOME, MANAGE NATURAL RESOURCES, AND BUILD RESILIENCE TO CLIMATE SHOCKS AND ENVIRONMENTAL CHANGE. THROUGH WATER, SANITATION, AND HYGIENE INITIATIVES, WE HELP IMPROVE HEALTH, EDUCATION, AND ECONOMIC PARTICIPATION. WE ALSO SUPPORT CHILDREN AND YOUTH, INDIGENOUS COMMUNITIES, AND OTHERS FACING STRUCTURAL INEQUALITY TO ACHIEVE GREATER SOCIAL INCLUSION, SAFETY, AND OPPORTUNITIES FOR SUSTAINABLE DEVELOPMENT. GUIDED BY INTERNATIONAL HUMANITARIAN STANDARDS, THE SUSTAINABLE DEVELOPMENT GOALS, AND PRINCIPLES OF DIGNITY, BELONGING, AND EQUALITY, CWS WORKS WITH LOCAL PARTNERS TO DESIGN MULTISECTORAL PROGRAMS GROUNDED IN COMMUNITY PARTICIPATION AND LEADERSHIP AND LONG TERM IMPACT, WITH THE GOAL OF BUILDING A MORE PEACEFUL, JUST, EQUITABLE, AND ENVIRONMENTALLY SUSTAINABLE WORLD WHERE ALL PEOPLE CAN THRIVE.

(Code:) (Expenses $ 2,717,233 including grants of $ 298,793) (Revenue $)

4d Other program services (Describe in Schedule O.)
(Expenses $ 2,717,233 including grants of $ 298,793) (Revenue $)

4e **Total program service expenses** 235,883,799

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 instructions.	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	Yes	
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 Rev. Proc. 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 for which 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 for escrow or custodial account liability; 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 temporarily restricted endowments, permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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		No
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	Yes	
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 and XII*	12a	Yes	
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 and XII is optional*	12b		No
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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *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 other assistance to or for any foreign organization? *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 other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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	Yes	
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 hospital facilities? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part 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? *If "Yes," complete Schedule L,* Part I	25b		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L,* Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		No
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	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? *If "Yes," complete Schedule R, Part VI*	37		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b 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 or note to any line in this Part V ☑

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	258		
b	Enter the number of Forms W-2G included on 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	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a** 1,669			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**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" to line 3b, 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	If "Yes," enter the name of the foreign country: TH,CB,VM,JA,TT,ID,KE,TZ,UG,RW,SF,CG, RI,BK,MD,UP,AR,HA,HO				
5a	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 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 as charitable contributions?		**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**		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring 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?		**12a**		
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**		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		**15**		No
16	Is the organization an educational institution subject to the section 4968 excess tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		No
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

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 or note to any line 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. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	15		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	14		
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		Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			No
6	Did the organization have members or stockholders?	6			No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			No
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	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did 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	Yes	
	If "Yes" to line 15a or 15b, describe the process on 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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

AL,AK,AZ,AR,CA,CO,CT,DE,FL,GA,HI,ID,IL,IN,IA,KS,KY,LA,ME,MD,MI,MN,MS,MO,MT,NE,NV,NH,NJ,NM,NY,NC,ND,OK,OR,PA,RI,SC,SD,TN,TX,UT,VA,WA,WV,WI,WY

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
JOANNE RENDALL 28606 PHILLIPS STREET ELKHART,IN 46515 (574) 264-3102

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

Check if Schedule O contains a response or note to any line 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. 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or 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.

See the instructions for the order in which to list the persons above.

☐ 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) RICHARD L SANTOS CEO & PRESIDENT	40.00 0.00	X		X				401,375	0	42,666
(2) REV DR DAVID VASQUEZ-LEVY BOARD CHAIR	5.00 0.00	X		X				0	0	0
(3) REV DR KAREN GEORGIA THOMPSON VICE CHAIR	3.00 0.00	X		X				0	0	0
(4) ELIZABETH FERRIS SECRETARY (THRU 12/31/2024)	3.00 0.00	X		X				0	0	0
(5) SONYA FUNNA EVELYN SECRETARY (AS OF 01/01/2025)	3.00 0.00	X		X				0	0	0
(6) MARTIN FERENCZI TREASURER	3.00 0.00	X		X				0	0	0
(7) ANGELA SPENCER-JAMES BOARD MEMBER	2.00 0.00	X						0	0	0
(8) REV CHRIS DORSEY BOARD MEMBER	2.00 0.00	X						0	0	0
(9) JANE OLSON HARRIETT BOARD MEMBER	2.00 0.00	X						0	0	0
(10) MARK STORELLA BOARD MEMBER	2.00 0.00	X						0	0	0
(11) NOBUYOSHI KANEKO BOARD MEMBER	2.00 0.00	X						0	0	0
(12) PHIL ESQ ATKINS-PATTENSON BOARD MEMBER	2.00 0.00	X						0	0	0
(13) DR SAMUEL MWENDA BOARD MEMBER	2.00 0.00	X						0	0	0
(14) SUSAN KREHBIEL BOARD MEMBER	2.00 0.00	X						0	0	0
(15) WENDY PATTEN BOARD MEMBER	2.00 0.00	X						0	0	0
(16) SAM WORTHINGTON BOARD MEMBER (AS OF 01/01/2025)	2.00 0.00	X						0	0	0
(17) JOANNE RENDALL CFO/COO	40.00 0.00			X				226,300	0	43,553

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) EROL KEKIC SVP OF PROGRAM	40.00 0.00					X		242,204	0	28,619
(19) THOMAS TAURAS REGIONAL REPRESENTATIVE, AFRICA	40.00 0.00					X		201,176	0	39,644
(20) SCOTT MUTTERSBAUGH RSC AFRICA DIRECTOR	40.00 0.00					X		194,783	0	39,190
(21) ANN WALLE CHIEF OF STAFF	40.00 0.00					X		195,565	0	32,461
(22) JACQUELINE BURNS SENIOR DIRECTOR, HR	40.00 0.00					X		188,996	0	30,644
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,650,399	0	256,777

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 108

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
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? *If "Yes," complete Schedule J for such individual*	**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?*If "Yes," complete Schedule J for such person*	**5**		No

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. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
COHEN & CO 1350 EUCLID AVE STE 800 CLEVELAND, OH 441151877	PROJECT MANAGEMENT/SYSTEMS & TECHNOLOGY	686,244
ALLEGIANCE FUNDRAISING LLC PO BOX 790379 ST LOUIS, MO 631790379	FUNDRAISING	467,690
STONERIDGE SOFTWARE LLC 2000 44TH ST S STE 101 FARGO, ND 581037410	ERP SYSTEM & TECHNOLOGY	337,658
EXPONENT PARTNERS DEPT LA 24960 PASADENA, CA 911854960	INFORMATION TECHNOLOGY	305,870
LINDA HARTKE, 346 TURNPIKE ROAD WESTBOROUGH, MA 01581	GOVERNANCE AND OPERATIONS	284,165

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 11

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants, and OtherAmt Similar Amounts	1a Federated campaigns . .	1a			
	b Membership dues . .	1b			
	c Fundraising events . .	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e	246,658,132		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	29,372,405		
	g Noncash contributions included in lines 1a - 1f:$	1g	1,411,200		
	h **Total.** Add lines 1a-1f				276,030,537

Program Service Revenue	Business Code				
2a REFUGEE SERVICES PROGRAM	812900	2,719,298	2,719,298		
b					
c					
d					
e					
f All other program service revenue.					
g **Total.** Add lines 2a–2f.	2,719,298				

Other Revenue							
3 Investment income (including dividends, interest, and other similar amounts)				364,994			364,994
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
		(i) Real	(ii) Personal				
6a Gross rents	6a						
b Less: rental expenses	6b						
c Rental income or (loss)	6c						
d Net rental income or (loss)							
		(i) Securities	(ii) Other				
7a Gross amount from sales of assets other than inventory	7a						
b Less: cost or other basis and sales expenses	7b						
c Gain or (loss)	7c						
d Net gain or (loss)							
8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events . .							
9a Gross income from gaming activities. See Part IV, line 19 . . .		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities . .							
10a Gross sales of inventory, less returns and allowances . .		10a					
b Less: cost of goods sold . .		10b					
c Net income or (loss) from sales of inventory . .							
		Business Code					
11a MISC REV		900099	750,974				750,974
b							
c							
d All other revenue							
e **Total.** Add lines 11a–11d			750,974				
12 **Total revenue.** See instructions			279,865,803	2,719,298	0		1,115,968

OtherRevenueMiscAmt

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).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

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 domestic organizations and domestic governments. See Part IV, line 21	93,226,120	93,226,120		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	41,270,181	41,270,181		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	688,905	540,369	124,850	23,686
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	79,645,409	62,472,879	14,434,074	2,738,456
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,509,637	2,752,916	636,049	120,672
9 Other employee benefits	14,696,516	11,527,766	2,663,438	505,312
10 Payroll taxes	7,638,459	5,991,513	1,384,312	262,634
11 Fees for services (non-employees):				
a Management				
b Legal	843,490		843,490	
c Accounting	324,923		324,923	
d Lobbying	122,199		122,199	
e Professional fundraising services. See Part IV, line 17	467,690			467,690
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	13,701,930	6,220,563	6,803,393	677,974
12 Advertising and promotion	268,269	159,811	104,237	4,221
13 Office expenses	560,271	333,762	217,694	8,815
14 Information technology	2,704,155	1,610,906	1,050,704	42,545
15 Royalties				
16 Occupancy	5,264,974	4,287,575	977,099	300
17 Travel	2,196,786	1,606,013	418,469	172,304
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,570,770	1,148,349	299,218	123,203
20 Interest	625,485		625,485	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	631,788	1,074	630,714	
23 Insurance	1,205,104	717,899	468,245	18,960
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a COMMUNICATIONS	2,047,122	1,234,581	489,424	323,117
b MISCELLANEOUS	876,764	781,522	50,536	44,706
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	274,086,947	235,883,799	32,668,553	5,534,595
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		10,524,430	1	18,778,901
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		29,890,724	3	25,374,324
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		2,494,397	8	2,340,801
	9	Prepaid expenses and deferred charges		9,347,698	9	3,548,849
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,527,207			
	b	Less: accumulated depreciation	10b 7,334,083	790,861	10c	193,124
	11	Investments—publicly traded securities		19,578,723	11	21,143,591
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		8,015,488	15	5,052,420
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		80,642,321	16	76,432,010
Liabilities	17	Accounts payable and accrued expenses		29,762,042	17	13,137,283
	18	Grants payable		0	18	9,536
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		8,683,164	23	7,477,164
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		10,356,706	25	13,933,991
	26	**Total liabilities.** Add lines 17 through 25		48,801,912	26	34,557,974
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		17,059,988	27	21,335,704
	28	Net assets with donor restrictions		14,780,421	28	20,538,332
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		31,840,409	32	41,874,036
	33	Total liabilities and net assets/fund balances		80,642,321	33	76,432,010

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	279,865,803
2	Total expenses (must equal Part IX, column (A), line 25)	2	274,086,947
3	Revenue less expenses. Subtract line 2 from line 1	3	5,778,856
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	31,840,409
5	Net unrealized gains (losses) on investments	5	1,418,596
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	2,837,270
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-1,095
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column	10	41,874,036

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line 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 on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☑ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	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.	3b		No

Additional Data

Return to Form

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

SCHEDULE A
(Form 990)

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

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 12, 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 (Form 990).)

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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10 ☐ 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.)

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

12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 10 above (see instructions))	**(iv)** Is the organization listed in your governing document?		**(v)** Amount of monetary support (see instructions)	**(vi)** Amount of other support (see instructions)
			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 failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.")	64,361,484	149,191,777	216,675,022	279,392,269	276,030,537	985,651,089
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	64,361,484	149,191,777	216,675,022	279,392,269	276,030,537	985,651,089
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.						985,651,089

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4.	64,361,484	149,191,777	216,675,022	279,392,269	276,030,537	985,651,089
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	216,359	272,096	315,525	328,447	364,994	1,497,421
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 VI.).					750,974	750,974
11 **Total support.** Add lines 7 through 10						987,899,484

12 Gross receipts from related activities, etc. (see instructions) **12** 9,495,923

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f) divided by line 11, column (f)) . . . . . **14** 99.770 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . **15** 99.640 %

16a **33 1/3% support test—2024.** 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—2023.** If the organization did not check a 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—2024.** 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 VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2023.** 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 VI 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 III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 on 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 VI.) . .						
13 **Total support.** (Add lines 9, 10c, 11, and 12.). .						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**. . . . . ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests-2024.** 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—2023.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI,** including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		

Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**:

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

			Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in **Part VI***):			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (*prior IRS approval required - provide details in* ***Part VI***)	**5**	
6 Other distributions (*describe in* ***Part VI***). See instructions	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by Line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)	**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required-- *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024:			
a From 2019.			
b From 2020.			
c From 2021.			
d From 2022.			
e From 2023.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020.			
b Excess from 2021.			
c Excess from 2022.			
d Excess from 2023.			
e Excess from 2024.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test	
Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Schedule B
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization	Employer identification number
CHURCH WORLD SERVICE INC	13-4080201

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED	,	$ RESTRICTED	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
-		$	☐ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-		$	

Name of organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c) (7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP 4	Relationship of transferor to transferee

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶**Complete if the organization is described below.** ▶**Attach to Form 990 or Form 990-EZ.**
▶**Go to** ***www.irs.gov/Form990*** **for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Employer identification number
CHURCH WORLD SERVICE INC	13-4080201

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ $

3 Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b $

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	**(a)** Filing organization's totals	**(b)** Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-.		
i Subtract line 1f from line 1c. If zero or less, enter -0-.		

If the amount on line 1e, column (a) or (b) is:	**The lobbying nontaxable amount is:**
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	0
f	Grants to other organizations for lobbying purposes?	Yes		23,770
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		122,199
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		0
i	Other activities?		No	
j	Total. Add lines 1c through 1i			145,969
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE D
(Form 990)

(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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 can 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" on 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 education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 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	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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, handling of violations, and enforcing conservation easements during the year
▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, 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 XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, 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) Revenue included on 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $ _____

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

3 Using the organization's acquisition, 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 XIII.

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" on 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 XIII and complete the following table:

		Amount
c	Beginning balance	**1c**
d	Additions during the year	**1d**
e	Distributions during the year	**1e**
f	Ending balance	**1f**

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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	8,891,374	8,171,854	7,458,699	8,088,010	6,080,105
b Contributions . . .	380,722	42,282	256,491	424,234	569,088
c Net investment earnings, gains, and losses	1,052,916	814,508	730,502	-1,084,091	1,522,204
d Grants or scholarships . . .					
e Other expenditures for facilities and programs . . .	228,420	137,270	273,838	30,546	83,387
f Administrative expenses					
g End of year balance	10,096,592	8,891,374	8,171,854	7,458,699	8,088,010

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ▶ 53.000 %
- **b** Permanent endowment ▶ 47.000 %
- **c** Term endowment ▶ .....

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		7,137		7,137
b Buildings		103,745	103,745	0
c Leasehold improvements		2,392,632	2,322,449	70,183
d Equipment		3,076,007	3,076,007	0
e Other		1,947,686	1,831,882	115,804
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* . . ▶				193,124

Part VII **Investments - Other Securities.**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3)Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)SPLIT-INTEREST AGREEMENT RECEIVABLES	1,191,146
(2)RIGHT-OF-USE ASSETS - OPERATING LEASE	3,861,274
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* ▶	5,052,420

Part X **Other Liabilities.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.
See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
DUE TO OTHER U.S. VOLUNTARY AGENCIES	60,107
CONTINGENT LIABILITY	4,950,413
REFUNDABLE ADVANCES	1,937,213
DUE TO GOVERNMENT	24,370
OPERATING LEASE LIABILITIES	3,870,766
POSTRETIREMENT BENEFIT LIABILITY	3,091,122
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶	13,933,991

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☑

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	281,283,304
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,418,596		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	-1,095		
e	Add lines **2a** through **2d**			2e	1,417,501
3	Subtract line **2e** from line **1**			3	279,865,803
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 XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.)			5	279,865,803

Part XII **Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	274,086,947
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	274,086,947
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 XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.)			5	274,086,947

Part XIII

Supplemental Information

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

Return Reference	Explanation
PART V, LINE 4:	CWS'S ENDOWMENT CONSISTS OF INDIVIDUAL FUNDS ESTABLISHED GENERALLY TO SUPPORT THE SELF-HELP DEVELOPMENT, EMERGENCY RELIEF, REFUGEE ASSISTANCE AND HUNGER RELIEF PROGRAMS OF CWS. THE ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT FUNDS AND FUNDS DESIGNATED BY THE BOARD OF DIRECTORS TO FUNCTION AS ENDOWMENTS.
PART X, LINE 2:	THE INTERNAL REVENUE SERVICE HAS RULED THAT CWS IS A TAX-EXEMPT ORGANIZATION AS DEFINED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION FOR FEDERAL INCOME TAXES HAS BEEN MADE IN THE ACCOMPANYING FINANCIAL STATEMENTS. CWS ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON A MORE-LIKELY-THAN-NOT THRESHOLD TO THE RECOGNITION OF THE TAX POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION UNDER EXAMINATION BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A CUMULATIVE PROBABILITY ASSESSMENT THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN TAX POSITIONS. TAX POSITIONS FOR CWS INCLUDE, BUT ARE NOT LIMITED TO, THE TAX-EXEMPT STATUS AND DETERMINATION OF WHETHER CERTAIN INCOME IS SUBJECT TO UNRELATED BUSINESS INCOME TAX; HOWEVER, CWS HAS DETERMINED THAT SUCH TAX POSITIONS DO NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION.
PART XI, LINE 2D - OTHER ADJUSTMENTS:	OTHER CHANGES, NET

Additional Data

Return to Form

Software ID:

Software Version:

SCHEDULE F (Form 990)
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☐ **Yes** ☑ **No**

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

	(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees, agents, and independent contractors in the region	**(d)** Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in the region	**(f)** Total expenditures for and investments in the region
(1)	AFRICA	5		GRANTMAKING	REFUGEE/DISPLACED PERSONS; EMERGENCY RESPONSE; DEVELOPMENT PROGRAM	32,704,635
(2)	LATIN AMERICA AND CARRIBBEAN	2		GRANTMAKING	REFUGEE/DISPLACED PERSONS; EMERGENCY RESPONSE; DEVELOPMENT PROGRAM	870,435
(3)	EUROPE	3		GRANTMAKING	REFUGEE/DISPLACED PERSONS; EMERGENCY RESPONSE; DEVELOPMENT PROGRAM	2,565,337
(4)	MIDDLE EAST	0		GRANTMAKING	REFUGEE/DISPLACED PERSONS; EMERGENCY RESPONSE; DEVELOPMENT PROGRAM	1,766,214
(5)	SOUTH ASIA	5		GRANTMAKING	REFUGEE/DISPLACED PERSONS; EMERGENCY RESPONSE; DEVELOPMENT PROGRAM	2,217,441
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						
(17)						
3a	Sub-total	15	0			40,124,062
b	Total from continuation sheets to Part I . . .	0	0			0
c	**Totals** (add lines 3a and 3b)	15	0			40,124,062

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50082W

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated 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 noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)		AFRICA	SERVICE TO THE DISPLACED	29,693,510	WIRE	0		
(2)		AFRICA	GLOBAL RELIEF & DEVELOPMENT	2,449,601	WIRE	0		
(3)		AFRICA	GLOBAL RELIEF & DEVELOPMENT	24,423	WIRE	0		
(4)		AFRICA	GLOBAL RELIEF & DEVELOPMENT	69,912	WIRE	0		
(5)		AFRICA	SERVICE TO THE DISPLACED	7,188	WIRE	0		
(6)		AFRICA	SERVICE TO THE DISPLACED	209,972	WIRE	0		
(7)		AFRICA	SERVICE TO THE DISPLACED	19,129	WIRE	0		
(8)		AFRICA	SERVICE TO THE DISPLACED	10,900	WIRE	0		
(9)		AFRICA	GLOBAL RELIEF & DEVELOPMENT	220,000	WIRE	0		
(10)		ASIA	GLOBAL RELIEF & DEVELOPMENT	277,929	WIRE	0		
(11)		ASIA	GLOBAL RELIEF & DEVELOPMENT	52,463	WIRE	0		
(12)		ASIA	GLOBAL RELIEF & DEVELOPMENT	30,598	WIRE	0		
(13)		ASIA	GLOBAL RELIEF & DEVELOPMENT	119,746	WIRE	0		
(14)		ASIA	GLOBAL RELIEF & DEVELOPMENT	402,684	WIRE	0		
(15)		ASIA	GLOBAL RELIEF & DEVELOPMENT	89,148	WIRE	0		
(16)		ASIA	GLOBAL RELIEF & DEVELOPMENT	107,909	WIRE	0		
(17)		ASIA	GLOBAL RELIEF & DEVELOPMENT	7,686	WIRE	0		
(18)		ASIA	GLOBAL RELIEF & DEVELOPMENT	289,446	WIRE	0		
(19)		ASIA	GLOBAL RELIEF & DEVELOPMENT	36,711	WIRE	0		
(20)		ASIA	GLOBAL RELIEF & DEVELOPMENT	56,347	WIRE	0		
(21)		ASIA	GLOBAL RELIEF & DEVELOPMENT	55,566	WIRE	0		
(22)		ASIA	GLOBAL RELIEF & DEVELOPMENT	17,906	WIRE	0		
(23)		ASIA	GLOBAL RELIEF & DEVELOPMENT	587,944	WIRE	0		
(24)		ASIA	GLOBAL RELIEF & DEVELOPMENT	10,000	WIRE	0		
(25)		ASIA	GLOBAL RELIEF & DEVELOPMENT	190,569	WIRE	0		
(26)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	320,593	WIRE	0		
(27)		EUROPE	SERVICE TO THE DISPLACED	45,421	WIRE	0		
(28)		EUROPE	SERVICE TO THE DISPLACED	58,829	WIRE	0		
(29)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	20,244	WIRE	0		
(30)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	52,300	WIRE	0		
(31)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	103,255	WIRE	0		
(32)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	428,908	WIRE	0		
(33)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	20,725	WIRE	0		
(34)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	32,593	WIRE	0		
(35)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	68,736	WIRE	0		
(36)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	91,309	WIRE	0		
(37)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	211,300	WIRE	0		
(38)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	61,284	WIRE	0		
(39)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	403,653	WIRE	0		
(40)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	82,500	WIRE	0		
(41)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	50,455	WIRE	0		
(42)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	185,356	WIRE	0		
(43)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	99,874	WIRE	0		
(44)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	140,000	WIRE	0		
(45)		EUROPE	GLOBAL RELIEF & DEVELOPMENT	88,002	WIRE	0		
(46)		MIDDLE EAST	SERVICE TO THE DISPLACED	1,766,214	WIRE	0		
(47)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	89,001	WIRE	0		
(48)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	110,462	WIRE	0		
(49)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	8,824	WIRE	0		
(50)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	8,826	WIRE	0		
(51)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	6,570	WIRE	0		
(52)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	22,500	WIRE	0		
(53)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	123,000	WIRE	0		
(54)		LATIN AMERICA & CARIBBEAN	ADVOCACY	13,000	WIRE	0		
(55)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	176,941	WIRE	0		
(56)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	23,407	WIRE	0		
(57)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	17,147	WIRE	0		
(58)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	24,787	WIRE	0		
(59)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	26,082	WIRE	0		
(60)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	29,216	WIRE	0		
(61)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	60,000	WIRE	0		
(62)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	40,659	WIRE	0		
(63)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	30,000	WIRE	0		
(64)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	10,411	WIRE	0		
(65)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	6,240	WIRE	0		
(66)		LATIN AMERICA & CARIBBEAN	GLOBAL RELIEF & DEVELOPMENT	29,650	WIRE	0		
(67)		EUROPE	GLOBAL RELIEF AND DEVELOPMENT	0	WIRE	225,000	SCHOOL KITS	AVERAGE COST
(68)		EUROPE	GLOBAL RELIEF AND DEVELOPMENT	0	WIRE	395,320	BLANKETS, HYGIENE KITS, AND SCHOOL KITS	AVERAGE COST
(69)		EUROPE	GLOBAL RELIEF AND DEVELOPMENT	0	WIRE	237,799	BLANKETS, HYGIENE KITS, AND SCHOOL KITS	AVERAGE COST
(70)		LATIN AMERICA & CARIBBEAN	EMERGENCY RESPONSE	0	WIRE	288,000	HYGIENE KITS	AVERAGE COST

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 . . . . . ▶ 75

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" on Form 990, Part IV, line 16. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Region	**(c)** Number of recipients	**(d)** Amount of cash grant	**(e)** Manner of cash disbursement	**(f)** Amount of noncash assistance	**(g)** Description of noncash assistance	**(h)** Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

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, Return by a U.S. Transferor of Property to a Foreign Corporation (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 separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . . ☐ 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, Information 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* . . . . . ☐ Yes ☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

ReturnReference	Explanation
PART I, LINE 2	CWS PROVIDES GRANT GUIDELINES AND ELIGIBILITY CRITERIA TO THOSE INTERESTED IN SUBMITTING PROPOSALS. THE ELIGIBILITY INCLUDES BEING A NON-PROFIT REGISTERED ORGANIZATION; SERVING POPULATIONS WITHOUT DISCRIMINATION; CREDIBILITY IN THE COMMUNITIES THEY OPERATE; AND PROGRAMS IN-LINE WITH THE MISSION OF CWS. THE PROGRAMS AND PROJECTS MUST GIVE SUFFICIENT ATTENTION TO SUSTAINABILITY AND LOCAL PARTICIPATION AS WELL. THE PROPOSAL MUST CONTAIN A PROGRAM NARRATIVE; MONITORING AND EVALUATION PLAN, AND BUDGET. THE MONITORING AND EVALUATION IS BASED UPON AGREED-UPON COMMON INDICATORS AND COMPETENCIES. THE GUIDELINES FOR PROPOSAL CONSIDERATION AND SELECTION INCLUDE SUCH THINGS AS RESPONSE DETERMINED; CLEAR AND MEASURABLE GOALS AND OBJECTIVES; UTILIZATION OF LOCAL RESOURCES; ASSISTING THE MOST VULNERABLE; AND ORGANIZATIONAL CAPACITY

Additional Data

Software ID:

Software Version:

SCHEDULE G (Form 990) (Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☑ Mail solicitations
- **b** ☑ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☑ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1 ALLEGIANCE FUNDRAISING LLC PO BOX 790379 STLOUIS, MO 631790379	FUNDRAISING		No	1,148,234	467,690	680,544
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total . . . . . ▶				1,148,234	467,690	680,544

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

AL, AK, AZ, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, SD, TN, UT, VT, VA, WA, WV, WI, WY

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____.

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

Schedule I (Form 990) (Rev. January 2025)
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," on Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part I General 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 Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 noncash assistance	(h) Purpose of grant or assistance
(1) A STEP IN THE RIGHT DIRECTION 59 OREL AVENUE COLUMBUS,OH 43204	83-4317737	501(C)(3)	0	5,753	FMV	HYGIENE KITS AND TOOTHPASTE	EMERGENCY RESPONSE
(2) ARLINGTON FOOD ASSISTANCE CENTER (AFAC) 2708 S NELSON ST ARLINGTON,VA 222066261	54-1473207	501(C)(3)	8,505	0			LOCAL HUNGER PROGRAM
(3) ASCENTRIA COMMUNITY SERVICES DEPT 7830 WOBURN,MA 018884110	04-2496563	501(C)(3)	1,443,114	0			SERVICE TO THE DISPLACED
(4) BAKERRIPLEY 4450 HARRISBURG BLVD SUITE 200 HOUSTON,TX 770114014	23-7062976	501(C)(3)	1,715,662	0			SERVICE TO THE DISPLACED
(5) BAY AREA RESOURCE FOR NEWCOMERS 1811 11TH AVE OAKLAND,CA 94606	27-2836526	501(C)(3)	11,215	0			SERVICE TO THE DISPLACED
(6) BETHANY CHRISTIAN SERVICE (PARA) 1050 36TH ST SE SUITE 40 GRAND RAPIDS,MI 49508	38-1405282	501(C)(3)	3,190,481	0			SERVICE TO THE DISPLACED
(7) BEYOND WALLS INC 188 E53RD STREET BROOKLYN,NY 11203	83-0573018	501(C)(3)	0	34,007	FMV	HYGIENE KITS, SCHOOL KITS, PERIOD PACKS, AND TOOTHPASTE	EMERGENCY RESPONSE
(8) BISMARCK GLOBAL NEIGHBORS 2700 STATE ST - SUITE F2 BISMARCK,ND 58503	81-5049240	501(C)(3)	173,091	0			SERVICE TO THE DISPLACED
(9) CACHE REFUGEE AND IMMIGRANT CONNECTION(CRIC) 1115 N 200 E 130 LOGAN,UT 84341	47-1525678	501(C)(3)	689,577	0			SERVICE TO THE DISPLACED
(10) CAPITAL AREA COUNCIL OF CHURCHES 110 N PEARL ST ALBANY,NY 12207	14-1338400	501(C)(3)	27,881	0			LOCAL HUNGER PROGRAM
(11) CATHOLIC CHARITIES SAN ANTONIO 2127 SOUTH ZARZAMORA STREET SAN ANTONIO,TX 78207	74-1109743	501(C)(3)	0	21,600	FMV	CLEAN-UP BUCKETS	EMERGENCY RESPONSE
(12) CATHOLIC PARISH OUTREACH 2013 RALEIGH BLVD RALEIGH,NC 276042254	13-5562185	501(C)(3)	5,670	0			LOCAL HUNGER PROGRAM
(13) CENTRAL TEXAS FOOD BANK 6500 METROPOLIS DR AUSTIN,TX 787443123	74-2217350	501(C)(3)	17,532	0			LOCAL HUNGER PROGRAM
(14) CHIRLA 2533 WEST 3RD STREET LOS ANGELES,CA 90057	95-4421521	501(C)(3)	0	30,870	FMV	BLANKETS, HYGIENE KITS, SCHOOL KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(15) COALITION FOR HUMAN CARE 1500 W INDIANA AVE SOUTHERN PINES,NC 283873830	56-1522956	501(C)(3)	5,827	0			LOCAL HUNGER PROGRAM
(16) COMMUNITY ACTION AGENCY OF SIOUXLAND 2700 LEECH AVE SIOUX CITY,IA 511061100	42-0989589	501(C)(3)	7,863	0			LOCAL HUNGER PROGRAM
(17) COMMUNITY FOOD SHARE 650 S TAYLOR AVE LOUISVILLE,CO 800273067	74-2227731	501(C)(3)	11,314	0			LOCAL HUNGER PROGRAM
(18) COMMUNITY REFUGEE IMMIGRATION SERVICES(CRIS) 4645 EXECUTIVE DRIVE COLUMBUS,OH 43229	31-1674893	501(C)(3)	4,044,141	0			SERVICE TO THE DISPLACED
(19) COOPERATIVE CHRISTIAN MINISTRY 246 COUNTRY CLUB DR NE CONCORD,NC 280261717	58-1502903	501(C)(3)	7,076	0			LOCAL HUNGER PROGRAM
(20) CRISIS ASSISTANCE MINISTRY 500A SPRATT ST CHARLOTTE,NC 28206	56-1416719	501(C)(3)	16,392	0			LOCAL HUNGER PROGRAM
(21) CRISIS CONTROL MINISTRY 200 E 10TH ST WINSTONSALEM,NC 271011500	23-7348168	501(C)(3)	12,606	0			LOCAL HUNGER PROGRAM
(22) DURHAM CONGREGATIONS IN ACTION 504 W CHAPEL HILL ST DURHAM,NC 277013102	23-7208424	501(C)(3)	55,746	0			LOCAL HUNGER PROGRAM
(23) DUTCHESS OUTREACH INC 29 N HAMILTON ST STE 220 POUGHKEEPSIE,NY 126012541	22-2339537	501(C)(3)	9,094	0			LOCAL HUNGER PROGRAM
(24) ECHO INC 65 S HIGH ST JANESVILLE,WI 535483842	39-1222279	501(C)(3)	18,174	0			LOCAL HUNGER PROGRAM
(25) ECUMENICAL COMUNITY HELPING OTHERS (ECHO INC) 7205 OLD KEENE MILL ROAD SPRINGFIELD,VA 22150	54-0852799	501(C)(3)	6,724	0			LOCAL HUNGER PROGRAM
(26) ECUMENICAL HUNGER PROGRAM 2411 PULGAS AVE EAST PALO ALTO,CA 943031322	94-2476942	501(C)(3)	6,484	0			LOCAL HUNGER PROGRAM
(27) ECUMENICAL MINISTRIES OF OREGON 0245 SW BANCROFT ST SUITE B PORTLAND,OR 97201	93-0625359	501(C)(3)	821,944	0			SERVICE TO THE DISPLACED
(28) EL FUTURO ES NUESTRO 300 N ROXBORO ST DURHAM,NC 27701	11-3522771	501(C)(3)	25,000	0			EMERGENCY RESPONSE
(29) EL FUTURO ES NUESTRO 5947 W OLD SPRING HOPE RD SPRING HOPE,NC 27882	11-3522771	501(C)(3)	0	12,146	FMV	BLANKETS, HYGIENE KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(30) ELGIN COOPERATIVE MINISTRIES PO BOX 74 ELGIN,IL 601210074	36-3406243	501(C)(3)	7,216	0			LOCAL HUNGER PROGRAM
(31) EXODUS REFUGEE IMMIGRATION PROGRAM 1125 BROOKSIDE AVE SUITE C9 INDIANAPOLIS,IN 46202	35-1900090	501(C)(3)	5,229,707	0			SERVICE TO THE DISPLACED
(32) FAITH IN ACTION 603 S MAIN ST CHELSEA,MI 481181273	38-2463646	501(C)(3)	6,681	0			LOCAL HUNGER PROGRAM
(33) FAMILY ENDEAVORS (ENDEAVORS) 6363 DE ZAVALA ROAD SAN ANTONIO,TX 78249	23-7223078	501(C)(3)	91,453	0			SERVICE TO THE DISPLACED
(34) FAYETTEVILLE URBAN MINISTRY 701 WHITFIELD ST FAYETTEVILLE,NC 283021171	58-1354139	501(C)(3)	8,041	0			LOCAL HUNGER PROGRAM
(35) FEEDING AMERICA 815 S 96TH ST SEATTLE,WA 98108	36-3673599	501(C)(3)	0	60,125	FMV	PERIOD PACKS	EMERGENCY RESPONSE
(36) FEEDING AMERICA SOUTHWEST VIRGINIA (FSWVA) 1025 ELECTRIC RD SALEM,VA 241536437	54-1939556	501(C)(3)	5,935	0			LOCAL HUNGER PROGRAM
(37) FIRST CONGREGATIONAL CHURCH UCC 100 6TH AVE LA GRANGE,IL 605252432		501(C)(3)	5,359	0			LOCAL HUNGER PROGRAM
(38) FIRST UNITED CHURCH OF OAK PARK 848 LAKE ST OAK PARK,IL 603011397	36-2405612	501(C)(3)	24,000	0			LOCAL HUNGER PROGRAM
(39) FIRST UNITED METHODIST CHURCH 91 W MAIN ST FREEHOLD,NJ 077282175	22-2332575	501(C)(3)	5,775	0			LOCAL HUNGER PROGRAM
(40) FIRST UNITED METHODIST CHURCH OF UNION COUNTY 938 HWY 515 BLAIRSVILLE,GA 305124381	27-0476072	501(C)(3)	5,780	0			LOCAL HUNGER PROGRAM
(41) FOOD AND SHELTER INC 201 REED AVE NORMAN,OK 730715226	73-1222111	501(C)(3)	10,421	0			LOCAL HUNGER PROGRAM
(42) FREEHOLD CLERGY ASSOCIATION 91 W MAIN ST FREEHOLD,NJ 07728	36-4719596	501(C)(3)	7,461	0			LOCAL HUNGER PROGRAM
(43) GALLATIN VALLEY FOOD BANKHRDC 32 S TRACY AVE BOZEMAN,MT 597711129	81-0350886	501(C)(3)	5,107	0			LOCAL HUNGER PROGRAM
(44) GEM 350 WESTMONT DR SAN PEDRO,CA 90731		501(C)(3)	0	64,240	FMV	HYGIENE KITS AND TOOTHPASTE	EMERGENCY RESPONSE
(45) GLOBAL EMPOWERMENT MISSION 1850 NW 84TH AVE 100 DORAL,FL 33126	45-3782061	501(C)(3)	0	140,400	FMV	CLEAN-UP BUCKETS	EMERGENCY RESPONSE
(46) GLOBAL FRIENDS COALITION 1815 DEMERS AVE GRAND FORKS,ND 58201	26-3217384	501(C)(3)	257,467	0			SERVICE TO THE DISPLACED
(47) GOD IS GOOD FOUNDATION INC PO BOX 47 NEWBURGH,IN 476290047	27-1038585	501(C)(3)	42,530	0			SERVICE TO THE DISPLACED
(48) GOD'S PANTRY FOOD BANK 2201 INNOVATION DR LEXINGTON,KY 405119036	31-0979404	501(C)(3)	7,939	0			LOCAL HUNGER PROGRAM
(49) GOD'S STOREHOUSE 750 MEMORIAL DR DANVILLE,VA 245430048	48-1115743	501(C)(3)	6,565	0			LOCAL HUNGER PROGRAM
(50) GRACE EPISCOPAL CHURCH 155-24 90TH AVE JAMAICA,NY 11432	36-6038002	501(C)(3)	0	10,429	FMV	HYGIENE KITS, SCHOOL KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(51) GREATER LANSING FOOD BANK 919 FILLEY ST LANSING,MI 489016224	38-2424756	501(C)(3)	12,799	0			LOCAL HUNGER PROGRAM
(52) GREENSBORO URBAN MINISTRY 305 W GATE CITY BLVD GREENSBORO,NC 274061240	56-0890545	501(C)(3)	27,822	0			LOCAL HUNGER PROGRAM
(53) HANDS ON VETERANS 2600 E LONGHILLS RD BENTON,AR 72019	83-2777999	501(C)(3)	0	49,281	FMV	BLANKETS, HYGIENE KITS, SCHOOL KITS, PERIOD PACKS, AND TOOTHPASTE	EMERGENCY RESPONSE
(54) HAYWOOD COMMUNITY 566 S HAYWOOD ST WAYNESVILLE,NC 28786		501(C)(3)	0	5,118	FMV	BLANKETS AND HYGIENE KITS	EMERGENCY RESPONSE
(55) HELP BY PHONE PO BOX 324 RIVERDALE,MD 207380324	52-1125864	501(C)(3)	9,708	0			LOCAL HUNGER PROGRAM
(56) HELPING HARVEST 117 MORGAN DR READING,PA 196081755	22-2456238	501(C)(3)	6,101	0			LOCAL HUNGER PROGRAM
(57) HELPLINE HOUSE 282 KNECHTEL WAY NE BAINBRIDGE IS,WA 981101840	91-0902503	501(C)(3)	5,192	0			LOCAL HUNGER PROGRAM
(58) HIS HUMBLE HANDS 2562 OLD MORGANTON RD LENOIR,NC 28645		501(C)(3)	0	17,100	FMV	HYGIENE KITS, SCHOOL KITS, AND PERIOD PACKS	EMERGENCY RESPONSE
(59) IDAHO FOODBANK WAREHOUSE 3630 E COMMERCIAL CT MERIDIAN,ID 83642	82-0425400	501(C)(3)	6,559	0			LOCAL HUNGER PROGRAM
(60) INTEGRATED REFUGEE & IMMIGRANT SERVICES(IRIS) 235 NICOLL ST 2ND FLOOR NEW HAVEN,CT 06511	06-0653044	501(C)(3)	6,112,136	0			SERVICE TO THE DISPLACED
(61) INTER-FAITH COUNCIL FOR SOCIAL SERVICE 110 W MAIN ST STE D CARRBORO,NC 275102026	59-1224041	501(C)(3)	13,607	0			LOCAL HUNGER PROGRAM
(62) INTERNATIONAL RESCUE COMMITTEE 122 EAST 42ND ST NEW YORK,NY 101681289	13-5660870	501(C)(3)	1,009,624	0			SERVICE TO THE DISPLACED
(63) ISLAND GROWN INITIATIVE PO BOX 622 VINEYARD HAVEN,MA 025680622	20-5773892	501(C)(3)	10,353	0			LOCAL HUNGER PROGRAM
(64) JEWISH FAMILY SERVICES OF SEATTLE 1601 16TH AVENUE SEATTLE,WA 98122	91-0565537	501(C)(3)	149,648	0			SERVICE TO THE DISPLACED
(65) JOURNEYS END RESETTLEMENT SERVICES 2495 MAIN ST SUITE 530 BUFFALO,NY 14214	16-1242203	501(C)(3)	2,375,988	0			SERVICE TO THE DISPLACED
(66) KALAMAZOO LOAVES AND FISHES 901 PORTAGE ST KALAMAZOO,MI 490013005	38-2420575	501(C)(3)	5,374	0			LOCAL HUNGER PROGRAM
(67) KENTUCKY REFUGEE MINISTRIES 1710 ALEXANDRIA DRIVE SUITE 2 LEXINGTON,KY 40504	61-1229842	501(C)(3)	4,681,046	0			SERVICE TO THE DISPLACED
(68) LA COUNTY TREASURER - CONSUMER AND BUSINESS AFFAIRS 320 W TEMPLE ST ROOM G-35 LOS ANGELES,CA 90012		501(C)(3)	2,063,453	0			SERVICE TO THE DISPLACED
(69) LAMB OF GOD LUTHERAN CHURCH 606 E 38TH ST ERIE,PA 165041762		501(C)(3)	22,438	0			LOCAL HUNGER PROGRAM
(70) LANCASTER COUNTY FOOD HUB 812 N QUEEN ST LANCASTER,PA 176032740	23-1429852	501(C)(3)	11,290	0			LOCAL HUNGER PROGRAM
(71) LEHIGH CONFERENCE OF CHURCHES 457 W ALLEN ST ALLENTOWN,PA 181022499	23-1484205	501(C)(3)	6,825	0			LOCAL HUNGER PROGRAM
(72) LOAVES & FISHES COMMUNITY PANTRY 1871 HIGH GROVE LN NAPERVILLE,IL 605403931	36-3786777	501(C)(3)	6,335	0			LOCAL HUNGER PROGRAM
(73) LUNCH BREAK 121 DRS JAMES PARKER BLVD RED BANK,NJ 077010902	22-2440028	501(C)(3)	5,824	0			LOCAL HUNGER PROGRAM
(74) LUTHERAN FAMILY SERVICE OF NEBRASKA 124 SOUTH 24TH ST SUITE 230 OMAHA,NE 68102	23-7267972	501(C)(3)	4,658,943	0			SERVICE TO THE DISPLACED
(75) LUTHERAN IMMIGRATION & REFUGEE SERVICE(LIRS) 700 LIGHT STREET BALTIMORE,MD 212303850	13-2574854	501(C)(3)	1,329,062	0			SERVICE TO THE DISPLACED
(76) LUTHERAN SOCIAL SERVICES OF THE NCA 1730 RHODE ISLAND AVE NW SUITE 712 WASHINGTON,DC 20036	53-0207407	501(C)(3)	1,007,188	0			SERVICE TO THE DISPLACED
(77) MASSB FOUNDATION 164 CORPORATE DRIVE GRANTSVILLE,MD 21536	26-1192752	501(C)(3)	0	169,195	FMV	BLANKETS, HYGIENE KITS, CLEAN-UP BUCKETS, PERIOD PACKS, AND TOOTHPASTE	EMERGENCY RESPONSE
(78) MECHANICSBURG MEALS ON WHEELS PO BOX 1093 MECHANICSBURG,PA 170551093	23-7043841	501(C)(3)	5,137	0			LOCAL HUNGER PROGRAM
(79) MID-OHIO FOOD BANK 3960 BROOKHAM DR GROVE CITY,OH 431239741	31-0865343	501(C)(3)	9,368	0			LOCAL HUNGER PROGRAM
(80) MORAVIAN CHURCH IN AMERICA - SOUTHERN PROVINCE 459 S CHURCH ST WINSTON SALEM,NC 271015314	56-0552778	501(C)(3)	12,606	0			LOCAL HUNGER PROGRAM
(81) NEW AMERICAN PATHWAYS 2300 HENDERSON MILL RD NE SUITE 100 ATLANTA,GA 30345	30-0130066	501(C)(3)	5,613,522	0			SERVICE TO THE DISPLACED
(82) NEW CHANCE INC 1540 C STREET ANCHORAGE,AK 99501		501(C)(3)	220,538	0			SERVICE TO THE DISPLACED
(83) NEW HOPE MINISTRIES PO BOX 448 DILLSBURG,PA 170190448	23-2223120	501(C)(3)	5,137	0			LOCAL HUNGER PROGRAM
(84) NORTHERN ILLINOIS FOOD BANK 273 DEARBORN CT GENEVA,IL 601343587	36-3203648	501(C)(3)	15,033	0			LOCAL HUNGER PROGRAM
(85) NOURISH UP PO BOX 680791 CHARLOTTE,NC 282160014	56-1398498	501(C)(3)	16,392	0			LOCAL HUNGER PROGRAM
(86) OAK CITY CARES 1430 S WILMINGTON ST RALEIGH,NC 276032526	83-0826329	501(C)(3)	5,670	0			LOCAL HUNGER PROGRAM
(87) OLIVET CHRISTIAN CHURCH 1991 S OLIVET RD COLUMBIA,MO 652019632		501(C)(3)	6,714	0			LOCAL HUNGER PROGRAM
(88) OPENING DOORS INC 2118 K STREET SACRAMENTO,CA 95816	37-1417129	501(C)(3)	5,352,225	0			SERVICE TO THE DISPLACED
(89) PACIFIC GATEWAY CENTER 723 C UMI STREET HONOLULU,HI 96819	99-0236204	501(C)(3)	91,210	0			SERVICE TO THE DISPLACED
(90) PARK RIDGE COMMUNITY CHURCH 100 COURTLAND AVE PARK RIDGE,IL 600684187	36-2167828	501(C)(3)	8,305	0			LOCAL HUNGER PROGRAM
(91) PENNRIDGE FISH ORGANIZATION INC PO BOX 9 PERKASIE,PA 189440009	23-2729559	501(C)(3)	6,370	0			LOCAL HUNGER PROGRAM
(92) PROJECT HOPE CHARITIES INC 170-20 140TH AVENUE JAMAICA,NY 11434	26-0897746	501(C)(3)	0	49,757	FMV	BLANKETS, HYGIENE KITS, SCHOOL KITS, PERIOD PACKS, AND TOOTHPASTE	EMERGENCY RESPONSE
(93) PULLEN MEMORIAL BAPTIST CHURCH 1801 HILLSBOROUGH ST RALEIGH,NC 276051644	56-0629332	501(C)(3)	5,670	0			LOCAL HUNGER PROGRAM
(94) REACH OUT AMERICA 4545 NORTH LOOP 1604 SAN ANTONIO,TX 78249		501(C)(3)	0	54,696	FMV	BLANKETS, HYGIENE KITS, CLEAN-UP BUCKETS, PERIOD PACKS, AND PERIOD PACKS	EMERGENCY RESPONSE
(95) RECONCILIATION SERVICES 3101 TROOST AVE KANSAS CITY,MO 641091845	36-4580402	501(C)(3)	10,000	0			LOCAL HUNGER PROGRAM
(96) REFUGEE COUNCIL USA 1015 15TH STREET NW SUITE 600 WASHINGTON,DC 20009	87-1437940	501(C)(3)	28,800	0			SERVICE TO THE DISPLACED
(97) REFUGEEONE INTERFAITH REFUGEE IMMIGRATION MINISTRIES CHICAGO,IL 60640	36-3817743	501(C)(3)	3,824,681	0			SERVICE TO THE DISPLACED
(98) RELIGIOUS COMMUNITY SERVICES PO BOX 704 NEW BERN,NC 285630704	58-1553367	501(C)(3)	11,395	0			LOCAL HUNGER PROGRAM
(99) ROBESON CO DISASTER RECOVERY COALITION 710 TOWN COMMON ST LUMBERTON,NC 28358	82-1358037	501(C)(3)	0	50,569	FMV	BLANKETS, HYGIENE & SCHOOL KITS, CLEAN-UP BUCKETS, PERIOD PKS, TOOTHPASTE	EMERGENCY RESPONSE
(100) ROCKEFELLER PHILANTHROPY ADVISORS 6 W 48TH ST 10TH FLOOR NEW YORK,NY 10036	13-3615533	501(C)(3)	172,755	0			SERVICE TO THE DISPLACED
(101) ROCKFORD URBAN MINISTRIES 1404 BROOKE RD ROCKFORD,IL 611091111		501(C)(3)	7,338	0			LOCAL HUNGER PROGRAM
(102) SAVE THE CHILDREN 1025 RUSSELL CAVE RD LEXINGTON,KY 40505	06-0726487	501(C)(3)	0	150,000	FMV	SCHOOL KITS	EMERGENCY RESPONSE
(103) SECOND BAPTIST CHURCH 26 WASHINGTON AVE LA GRANGE,IL 605252544	74-1222252	501(C)(3)	5,359	0			LOCAL HUNGER PROGRAM
(104) SECOND HARVEST FOOD BANK OF METROLINA 500-B SPRATT ST CHARLOTTE,NC 28206	56-1352593	501(C)(3)	16,392	0			LOCAL HUNGER PROGRAM
(105) SHARON CONGREGATIONAL CHURCH 25 MAIN ST SHARON,CT 060692018	06-0756134	501(C)(3)	9,381	0			LOCAL HUNGER PROGRAM
(106) STRATHAM COMMUNITY CHURCH 6 EMERY LN STRATHAM,NH 038852309		501(C)(3)	13,462	0			LOCAL HUNGER PROGRAM
(107) SUGAR CREEK MENNONITE CHURCH 1209 FRANKLIN AVE WAYLAND,IA 526547641		501(C)(3)	10,703	0			LOCAL HUNGER PROGRAM
(108) SYCAMORE COLLABORATIVE PO BOX 1049 SCHENECTADY,NY 12301		501(C)(3)	13,750	0			LOCAL HUNGER PROGRAM
(109) THE IMAGINE INITIATIVE 8660 DANIELS PARKWAY FORT MYERS,FL 33912	92-0466652	501(C)(3)	0	15,000	FMV	HYGIENE KITS AND TOOTHPASTE	EMERGENCY RESPONSE
(110) THE MANNA FOOD PROJECT 8791 MCBRIDE PARK DR HARBOR SPRINGS,MI 497409697	38-2764533	501(C)(3)	6,218	0			LOCAL HUNGER PROGRAM
(111) THE SECOND BEGINNING 5183 DANITA CIRCLE EAST WILMER,AL 36587		501(C)(3)	0	9,185	FMV	BLANKETS, HYGIENE KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(112) THE SPERO PROJECT INC 4045 NW 64TH ST SUITE 500 OKLAHOMA CITY,OK 73116	26-4035530	501(C)(3)	684,399	0			SERVICE TO THE DISPLACED
(113) UNITED RELIGIOUS COMMUNITY OF ST JOSEPH COUNTY (URC OF ST JOE) 501 N MAIN ST SOUTH BEND,IN 46601	35-0942621	501(C)(3)	515,641	0			SERVICE TO THE DISPLACED
(114) UNITED WAY OF SE CONNECTICUT 374 BROAD STREET NEW LONDON,CT 06320	06-0771393	501(C)(3)	0	12,491	FMV	BLANKETS, HYGIENE KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(115) UNITED WAY OF SOUTHEASTERN CONNECTICUT 283 STODDARDS WHARF RD GALES FERRY,CT 063350375	06-0771393	501(C)(3)	5,073	0			LOCAL HUNGER PROGRAM
(116) URBAN MINISTRIES OF WAKE COUNTY 1390 CAPITAL BLVD RALEIGH,NC 276116476	58-1422700	501(C)(3)	5,670	0			LOCAL HUNGER PROGRAM
(117) UTAH VALLEY REFUGEES 125 E 300 S SUITE 202 PROVO,UT 84606	81-2784880	501(C)(3)	369,540	0			SERVICE TO THE DISPLACED
(118) WELCOMING AMERICA INC 315 W PONCE DE LEON AVE SUITE 900 DECATUR,GA 30030	27-1049805	501(C)(3)	65,995	0			SERVICE TO THE DISPLACED
(119) WESTPORT PRESBYTERIAN CHURCH 201 WESTPORT RD KANSAS CITY,MO 641112266	44-0546206	501(C)(3)	20,889	0			LOCAL HUNGER PROGRAM
(120) WESTSIDE PREP KITS 21 WESTSIDE DR ASHEVILLE,NC 28806		501(C)(3)	0	12,354	FMV	BLANKETS, HYGIENE KITS, AND TOOTHPASTE	EMERGENCY RESPONSE
(121) WILKINSBURG COMMUNITY MINISTRY 702 WOOD STREET WILKINSBURG,PA 15221	25-1196619	501(C)(3)	7,779	0			LOCAL HUNGER PROGRAM
(122) WILLIAMS BAY LUTHERAN CHURCH 11 COLLIE ST WILLIAMS BAY,WI 531910399	39-1310641	501(C)(3)	6,106	0			LOCAL HUNGER PROGRAM
(123) WISCONSIN CONFERENCE UCC 5880 N 60TH ST MILWAUKEE,WI 53218		501(C)(3)	0	70,200	FMV	CLEAN-UP BUCKETS	EMERGENCY RESPONSE
(124) WOMEN'S REFUGEE CARE 570 BROAD STREET PROVIDENCE,RI 02907	47-4084932	501(C)(3)	257,972	0			SERVICE TO THE DISPLACED
(125) YORK COUNTY FOOD BANK 15 MARIANNE DR YORK,PA 17406	23-2452484	501(C)(3)	14,455	0			LOCAL HUNGER PROGRAM
(126) YOUTH CO-OP INC 2112 SOUTH CONGRESS AVE SUITE 102 PALM SPRINGS,FL 33406	23-7320351	501(C)(3)	476,651	0			SERVICE TO THE DISPLACED
(127) YOUTH EMPOWERED SOCIETY 1111 PARK AVE SUITE A BALTIMORE,MD 21201	85-0897913	501(C)(3)	0	5,350	FMV	HYGIENE KITS AND PERIOD PACKS	EMERGENCY RESPONSE

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶ 130

3 Enter total number of other organizations listed in the line 1 table . . . ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of noncash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
PART I, LINE 2:	CWS REGIONAL, COUNTRY, OR PROGRAM LEADERSHIP ARE THE PRIMARY FOCUS IN THE DEVELOPMENT OF PROGRAM AND FUNDING PROPOSALS AND RECEIPT OF FUNDING REFERRALS AND REQUESTS FROM PARTNERS. PROJECT/PROGRAM PROPOSAL OBJECTIVES MUST BE CLEAR; IN LINE WITH CWS MISSION, FOCUS ON PRIORITIES OUTLINED IN THE ORGANIZATION'S PROGRAM COMPASS; AND DEMONSTRATE THE CAPACITY TO FULFILL THE PROGRAM AND SUPPORT OBJECTIVES. FOR CWS PARTNERS, THEY MUST GO THROUGH THE OCAT PROCESS ENSURING THEIR CAPACITY. CWS REGIONAL, COUNTRY, OR PROGRAM LEADERSHIP REVIEW THE PROPOSALS, ASSISTS IN UPDATING AS NEEDED, AND APPROVES OR DENIES BASED UPON AGREED UPON GUIDELINES AND CRITERIA.

Additional Data

Return to Form

Software ID:

Software Version:

Schedule J
(Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☑ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e.g., maid, chauffeur, chef)			
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of 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 directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☑ Compensation survey or study ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on 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?	**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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on 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," on line 5a or 5b, describe in Part III.			
6	For persons listed on 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," on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" on 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 on 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 RICHARD L SANTOS CEO & PRESIDENT	(i)	401,375	0	0	36,124	6,542	444,041	0
	(ii)	0	0	0	0	0	0	0
2 EROL KEKIC SVP OF PROGRAM	(i)	242,204	0	0	22,042	6,577	270,823	0
	(ii)	0	0	0	0	0	0	0
3 JOANNE RENDALL CFO/COO	(i)	226,300	0	0	21,234	22,319	269,853	0
	(ii)	0	0	0	0	0	0	0
4 THOMAS TAURAS REGIONAL REPRESENTATIVE, AFRICA	(i)	161,576	0	39,600	14,586	25,058	240,820	0
	(ii)	0	0	0	0	0	0	0
5 SCOTT MUTTERSBAUGH RSC AFRICA DIRECTOR	(i)	158,783	0	36,000	14,139	25,051	233,973	0
	(ii)	0	0	0	0	0	0	0
6 ANN WALLE CHIEF OF STAFF	(i)	195,565	0	0	18,350	14,111	228,026	0
	(ii)	0	0	0	0	0	0	0
7 JACQUELINE BURNS SENIOR DIRECTOR, HR	(i)	188,996	0	0	5,785	24,859	219,640	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
PART I, LINE 1A	THOMAS TAURAS, REGIONAL REPRESENTATIVE, AND SCOTT MUTTERSBAUGH, RSC AFRICA DIRECTOR, RECEIVED A HOUSING ALLOWANCE IN CALENDAR YEAR 2024; THIS AMOUNT IS REPORTED IN SCHEDULE J, PART II, COLUMN (B)(III).

Additional Data

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

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 noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
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				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (EMERGENCY CLEAN-UP BUCKETS)	X	7,800	585,000	AVERAGE COST
26 Other ▶ (SCHOOL KITS)	X	712	320,400	AVERAGE COST
27 Other ▶ (HYGIENE KITS (W/LOGOS))	X	283	254,700	AVERAGE COST
28 Other ▶ (HYGIENE KITS)	X	279	251,100	AVERAGE COST
Other ▶ (PERIOD PACKS)	X	76	68,400	AVERAGE COST
Other ▶ (EMERGENCY CLEAN-UP BUCKETS (NEW))	X	468	32,760	AVERAGE COST
Other ▶ (HYGIENE KITS (NEW))	X	3	2,790	AVERAGE COST
Other ▶ (WELCOME BACKPACKS)	X	1	300	AVERAGE COST

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** 0

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

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation

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SCHEDULE O
(Form 990)
(Rev. January 2025)
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 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
CHURCH WORLD SERVICE INC

Employer identification number
13-4080201

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4	DURING THE YEAR, CHURCH WORLD SERVICE, INC. AMENDED AND RESTATED ITS BYLAWS TO MODERNIZE AND CLARIFY THE ORGANIZATION'S GOVERNANCE FRAMEWORK. THE REVISIONS ELIMINATED THE FORMER VOTING MEMBERSHIP STRUCTURE AND TRANSITIONED TO A SELFPERPETUATING BOARD MODEL, UNDER WHICH DIRECTORS ARE NOMINATED, ELECTED, AND REMOVED BY THE BOARD OF DIRECTORS RATHER THAN BY ORGANIZATIONAL MEMBERS. RELATED PROVISIONS GOVERNING DIRECTOR ELECTIONS, VACANCIES, REMOVALS, AND QUORUM REQUIREMENTS WERE REVISED ACCORDINGLY. IN ADDITION, THE BYLAWS WERE UPDATED TO CLARIFY THE ROLES AND AUTHORITIES OF THE BOARD, OFFICERS, AND BOARD COMMITTEES; FORMALIZE THE USE OF ADVISORY GROUPS AND TASK FORCES; ENHANCE PROVISIONS GOVERNING ELECTRONIC MEETINGS AND WRITTEN CONSENTS; AND UPDATE TERM LIMITS AND SERVICE EXPECTATIONS FOR DIRECTORS AND OFFICERS. THE AMENDMENTS ALSO STRENGTHENED GOVERNANCE BEST PRACTICES BY REFINING CONFLICTOFINTEREST AND RECUSAL PROVISIONS, CLARIFYING THE NONVOTING EX OFFICIO STATUS OF THE PRESIDENT AND CEO ON THE BOARD AND COMMITTEES, AND CONFIRMING INDEMNIFICATION PROTECTIONS TO THE FULLEST EXTENT PERMITTED BY LAW.
FORM 990, PART VI, SECTION B, LINE 11B	THE FORM 990 IS PREPARED BY CWS STAFF IN CONJUNCTION WITH A NATIONALLY RECOGNIZED TAX FIRM. THE FORM 990 IS PRESENTED TO THE CWS AUDIT, RISK, AND ETHICS COMMITTEE BY ITS INDEPENDENT TAX FIRM AND REVIEWED BY MANAGEMENT TO ENSURE ACCURACY AND COMPLETENESS. THE AUDIT COMMITTEE REVIEWS THE 990 FOR SHARING WITH THE FULL BOARD OF DIRECTORS. THE 990 IS MADE AVAILABLE ELECTRONICALLY TO THE BOARD AND THE DIRECTORS ARE GIVEN A WEEK TO PROVIDE FEEDBACK, AND ANY COMMENTS OR QUESTIONS ARE REVIEWED WITH THE AUDIT COMMITTEE. COMMENTS ARE INCORPORATED, AND THE FORM 990 IS FILED WITH THE INTERNAL REVENUE SERVICE.
FORM 990, PART VI, SECTION B, LINE 12C	CWS' CONFLICT OF INTEREST AND DISCLOSURE POLICY COVERS ALL EMPLOYEES, DIRECTORS, AND OFFICERS OF THE CORPORATION. DIRECTORS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO COMPLETE AN ANNUAL QUESTIONNAIRE WHICH ELICITS INFORMATION WITH RESPECT TO POTENTIAL CONFLICTS. THE BOARD REVIEWS ANY POTENTIAL CONFLICTS IDENTIFIED ON THE QUESTIONNAIRE.
FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION ESTABLISHES SALARY RANGES THAT ARE REFLECTIVE OF THE AVERAGE AND MEDIAN SALARIES PAID TO COMPARABLE POSITIONS IN COMPARABLE ORGANIZATIONS WITHIN THE COMPETITIVE LABOR MARKET. THE OFFICERS OF CHURCH WORLD SERVICE ESTABLISH THE PRESIDENT & CEO SALARY BASED UPON MARKET DATA, PERFORMANCE REVIEW, AND ORGANIZATION DIRECTIONS. PRESIDENT & CEO SALARY (AND RELATED COSTS) ARE REPORTED BY THE OFFICERS TO THE BOARD OF DIRECTORS. THE ORGANIZATION UNDERTOOK ITS MOST RECENT COMPENSATION STUDY (CONDUCTED BY AN INDEPENDENT 3RD PARTY COMPENSATION SPECIALIST IN THE FALL OF CALENDAR YEAR 2024.
FORM 990, PART VI, SECTION C, LINE 19	CWS' FORM 990, AUDITED FINANCIAL STATEMENTS, CONFLICT OF INTEREST AND DISCLOSURE POLICY AND OTHER GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST AND AT MANAGEMENT'S DISCRETION.
FORM 990, PART XI, LINE 9:	OTHER CHANGES, NET -1,095.
FORM 990, PART XI, LINE 8, PRIOR PERIOD ADJUSTMENT:	MANAGEMENT IDENTIFIED AN IMMATERIAL ADJUSTMENT RELATED TO INTERCOMPANY BALANCES AFTER THE ISSUANCE OF CWS'S FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024. AS A RESULT, CWS ADJUSTED BEGINNING NET ASSETS FOR THE YEAR ENDED JUNE 30, 2025, AS REFLECTED BELOW. THE ADJUSTMENT STEMMED FROM THE WAY CERTAIN INTERCOMPANY TRANSACTIONS WITH FOREIGN OFFICES WERE RECORDED.

Additional Data

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