



Rehema Ministries dba Rehema for Kids (RFK) is supported by the generous financial contributions of individuals.

Financial contributions may be made to:

- The General Fund
- Child Sponsorship
- Special Projects

The General Fund is the Fund where the majority of contributions are received. The Board of Directors and Finance Committee determine how these funds are allocated through the annual budget.

When a contribution comes with a designation, our policy is to treat that designation as a request. Rehema for Kids is dedicated to excellent stewardship of all gifts received and will try, whenever possible, to honor donor preference. However, Rehema for Kids must, according to US tax law, reserve the right to apply donated funds to the greatest need and must have discretionary control and oversight of funds granted internationally.

When a designated gift is made to RFK, those funds are held in a separately identified Restricted Funds. If Rehema for Kids receives a contribution with a designation (also called restriction), and that designation meets a pre-determined purpose of RFK; programs we already support or a need or that has been approved by the Board and the Finance Committee, we will do everything possible to honor the requested designation. If the request is outside the scope of our current mission, the contribution will be reviewed by the Operations Manager, and the OP will contact the contributor and explain why it doesn't match an intended use. The OP will ask the contributor if they want their gift returned or applied to another program or project RFK supports.

RFK's policy relating to Designated Giving is as follows:

In order for a contribution to be considered a gift to RFK and for RFK to issue an official receipt for income tax purposes for any designated contribution, the contribution must meet the following tests:

- The contribution is for projects or programs which are under the control of RFK.
- RFK has the ultimate control over the disbursement of designated contributions, and
- No benefit is returned to the donor or a dependent of the donor as consideration for the contribution.

In summary, while every effort will be made to honor a requested designation, funds given to RFK are released of obligation upon receipt and will be used at the discretion of RFK.