



ONE CHILD MATTERS

2017 Financial Report



a letter from

Mark Pluimer
MARK PLUIMER

President, One Child Matters

Changing the World for One Changes Everything

One person cannot change the world on their own, but one person can change the world for a child in poverty. We believe that when a child in poverty is loved and encouraged, that child will begin to share that love with those around them. This will impact their family, friends, community, and ultimately, their nation. The ripple effect that is produced will affect generations to come, which is why we believe so strongly in the power of child sponsorship.

2017 was a fruitful and productive year for One Child Matters as we saw God's hand of blessing over the lives of the children in our programs, our staff, and our partnerships. Whether it was the one to one relationships that grew between sponsor and child, the infants that came into the care of New Life Home, or the children that were saved from human trafficking and are now safe at the Philippines Child Rescue Home, the Lord opened doors of opportunity for growth in His ministry. We are incredibly thankful for the numerous local church partnerships that began in 2017. Because of our partners and sponsors, the impact of this ministry is felt in the heart of every child we serve.

Thank you to our sponsors, donors, partners, and prayer warriors who have faithfully stood beside us on our mission to serve children in poverty.

Let's continue on this journey together to change the world, one child at a time. Because changing the world for one will, indeed, change everything.

Board Members

DANIEL VAGLE
Chairman

MARK PLUIMER
President

DON BEARD
Director

STEVEN BREWER
Director

BERTA GARCIA
Director

MITCH HILDEBRANT
Director

DON MORGAN
Director

DALE TURNER
Director

Statements of Activities

Year ended September 30, 2017

(with summarized financial information for the year ended September 30, 2016)

	Unrestricted	Temporarily Restricted	Permanently Restricted	2017 Totals	2016 Totals
SUPPORT & REVENUE:					
Contributions					
General	\$ 419,106	\$ 14,846,139	\$ —	\$ 15,265,245	\$ 15,559,186
Bethesda Affiliates	—	5,061	—	5,061	4,788
Investment Income	55,561	—	—	55,561	45,084
Other Loss	(167,081)	—	—	(167,081)	(622)
Total Support & Revenue	307,586	14,851,200	—	15,158,786	15,608,436
NET ASSETS RELEASED:					
Purpose Restrictions	15,131,065	(15,131,065)	—	—	—
	15,131,065	(15,131,065)	—	—	—
EXPENSES:					
Program Services:					
Child Ministries	12,403,885	—	—	12,403,885	11,861,844
Global Engagement	248,955	—	—	248,955	224,161
Humanitarian & Relief	81,668	—	—	81,668	227,412
Mission Trips	229,368	—	—	229,368	498,866
	12,963,876	—	—	12,963,876	12,812,283
Supporting Services:					
General & Administrative	1,481,595	—	—	1,481,595	1,387,385
Promotion & Development	2,265,897	—	—	2,265,897	2,050,683
Less Supporting Services					
Subsidized By					
Bethesda Ministries	(1,050,000)	—	—	(1,050,000)	(1,050,000)
	2,697,492	—	—	2,697,492	2,388,068
Total Expenses	15,661,368	—	—	15,661,368	15,200,351
Change In Net Assets	(222,717)	(279,865)	—	(502,582)	408,085
Net Assets, Beginning Of Year	1,765,132	2,149,364	15,675	3,930,171	3,522,086
Net Assets, End Of Year	\$1,542,415	\$ 1,869,499	\$ 15,675	\$ 3,427,589	\$ 3,930,171

Schedule of Functional Expenses

Condensed Version, Year ended September 30, 2017

SUPPORTING SERVICES

	PROGRAM SERVICES	General & Administrative	Promotion & Development	Total	TOTAL EXPENSES
Direct Payments &					
Assistance To Ministries	\$ 8,596,949	\$ —	\$ —	\$ —	\$8,596,949
Salaries & Labor	2,302,768	575,845	1,025,386	1,601,231	3,903,999
Travel & Entertainment	505,734	30,786	266,117	296,903	802,637
Professional & Other Fees	200,164	59,680	314,000	373,680	573,844
Postage	219,216	118,384	22,709	141,093	360,309
Benefits	305,777	75,926	109,639	185,565	491,342
Supplies & Materials	214,122	65,068	56,055	121,123	335,245
Building Rent & Maintenance	131,709	51,911	60,990	112,901	244,610
Computer Services	152,007	35,191	56,592	91,783	243,790
Depreciation & Amortization	119,099	43,805	49,876	93,681	212,780
Bank Fees	5,875	226,063	1	226,064	231,939
Payroll Taxes	105,301	38,724	64,838	103,562	208,863
Promotion & Advertising	257	—	212,546	212,546	212,803
Finance & Accounting	7,278	105,612	—	105,612	112,890
Telephone	53,451	12,150	13,876	26,026	79,477
Conference & Education	37,515	8,554	9,828	18,382	55,897
Insurance	2,886	24,860	3,444	28,304	31,190
Legal	3,341	7,744	—	7,744	11,085
Other	427	1,292	—	1,292	1,719
	<u>12,963,876</u>	<u>1,481,595</u>	<u>2,265,897</u>	<u>3,747,492</u>	<u>16,711,368</u>
Less Bethesda Subsidy		(414,960)	(635,040)	(1,050,000)	(1,050,000)
	<u><u>\$ 12,963,876</u></u>	<u><u>\$ 1,066,635</u></u>	<u><u>\$ 1,630,857</u></u>	<u><u>\$ 2,697,492</u></u>	<u><u>\$ 15,661,368</u></u>



One Child Matters is a member in good standing with the Evangelical Council for Financial Accountability (ECFA). You can learn more about the ECFA's standards by visiting their website at ecfa.org. If you have any questions about our financial accountability, please email us at info@onechildmatters.org.

This report is a summary of the financial activities for the fiscal year 2016. For the full auditor's report, please visit onechildmatters.org/financial or request a printed copy by calling (800) 864-0200.

Statements of Financial Position

ASSETS

	Sep 30, 2017	Sep 30, 2016
Cash and cash equivalents	\$ 1,240,024	\$ 2,283,174
Accounts receivable—net	148,813	137,453
Prepaid expenses and other assets	311,338	249,971
Investments	1,832,858	1,043,899
Furniture, equipment, and software—net	456,257	711,493
Total Assets	\$ 3,989,290	\$ 4,425,990

LIABILITIES AND NET ASSETS

	Sep 30, 2017	Sep 30, 2016
Liabilities		
Accounts payable	\$ 122,738	\$ 209,956
Accrued liabilities and other	438,963	285,863
	<u>561,701</u>	<u>495,819</u>
Net Assets		
Unrestricted	1,542,415	1,765,132
Temporarily restricted	1,869,499	2,149,364
Permanently restricted	15,675	15,675
	<u>3,427,589</u>	<u>3,930,171</u>
Total Liabilities and Net Assets	\$3,989,290	\$ 4,425,990

How Your Gifts Were Used in Fiscal Year 2017

Our accountability to our donors is one of our highest priorities. Our goal is to use the funds entrusted to us as wise stewards. To do this requires continued monitoring of our fund distribution. Our goal is that at least 80 percent of our restricted funds are used for ministry purposes. We commit to distributing restricted funds to the field as quickly as possible.

