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Sheltering Wings Inc. Business Plan

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Sheltering Wings Inc.

BUS 499: Senior Paper

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December 8, 2021

Executive Summary

Sheltering Wings Inc. (SW) is a missions management nonprofit based out of Leasburg, Missouri, and registered under NAICS code 813110 – Nonprofit Religious Organization. Four core staff members run daily operations: David Thomas, Philip Matheny, Jade Becker, and John Blackmore. The organization generates revenues by retaining a percentage of the funds raised by missionaries; it provides tax benefits for missionaries' donors and provides missionaries with administrative services. The organization falls into the industries of nonprofits and religious organizations, which will grow 3–4% over the next four years. Missionaries and donors are the primary target markets of SW, though the organization did little more than word-of-mouth marketing to reach these groups. In 2020, SW only spent \$9,056 on fundraising but generated support and revenue of \$1,326,882 and increased net assets by \$115,823. Currently, SW holds no liabilities which gives them complete liquidity, allowing them to cover about 12 months' worth of expenses with its current assets. A high program service ratio of 82% proves the organization prioritizes its purpose with little taken from donations to cover administration costs. SW will expand its programs to include more short-term mission trips and a transitional apprenticeship program; these programs follow similar models to SW's model for long-term missionaries. Missionaries for these programs are reached primarily through increased recruitment events and a new recruiter. Including the cost of the new employee, marketing expenses will cost \$76,292 in 2022 and will increase each year as recruitment events are continually added. In 2022, support and revenue will increase to \$1,577,737, and net assets will increase by \$96,577. In 2033, support and revenue will increase to \$1,864,646, and net assets will increase by \$249,051. These changes allow SW to further its vision and truly to be "Wings for the Kingdom."

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Company Description

Company History

Sheltering Wings Inc. (SW) exists to glorify Jesus by following his great commission in Matthew 28:19 to, "Go therefore and make disciples of all nations, baptizing them in the name of the Father and of the Son and of the Holy Spirit," (English Standard Version Bible, 2001).

Through this vision, SW links the division between eager missionaries and proper safekeeping. By ensuring financial provision, personnel security, and spiritual encouragement, SW enhances missionaries' ability to spread the gospel of Jesus. There is a substantial need for missionaries' support, so SW began operations to fill this pressing issue (Sheltering Wings, 2018).

SW's main headquarters are in Leasburg, Missouri, and is the organization's only building. The organization uses this building for administrative purposes. Because SW primarily operates online, there is no necessity for additional buildings.

SW has achieved significant milestones since 2000, when the organization's founder and first missionary, Ruth Cox, went abroad to West Africa. Today, SW sponsors 22 long-term missionaries across the globe, long-term classifying as over 18 months (Sheltering Wings, 2018). In 2002, SW opened an orphanage to service abandoned children and a primary school, secondary school, and health clinic. More recently, during the coronavirus pandemic, the organization earned a net gain and sent additional missionaries abroad (Sheltering Wings, 2018).

Over time dozens of SW missionaries have deployed abroad, primarily to Western Africa (Sheltering Wings, 2018). In 2013, Ruth Cox passed the reins of the ministry to Don and Janet Guzzetti, who have stewarded the organization to an increase of influence in the missions' field. SW has reached beyond the continent of Africa and deployed missionaries to the Middle East and Southeast Asia. Matt Black, a missionary in the Middle East, served this region until 2019,

and House of Samuel, an organizational missionary, moved to Southeast Asia through the assistance of SW (Sheltering Wings, 2018).

According to Missionary Portal, there are only 400,000 full-time abroad missionaries in the entire world (Missionary Portal, 2019). Based on this information, this global non-profit operates in a niche market. Every single individual or family presents a circumstance utterly unique to themselves. One missionary might move to the Middle East, which requires intensive security planning and working alongside ever-changing political climates. In contrast, another missionary might live in Burkina Faso and need sustainable living with no electricity or running water. In all situations, SW keeps a watchful eye on its deployed missionaries and plans extensively on their behalf.

Legal Issues

Legally, SW is a listed non-profit; consequently, the organization is granted ample benefits from the government but is also closely monitored. The funds generated by SW are non-taxable and utilized as donors specify and how the organization sees fit. The organization's decision to file as a non-profit is a beneficial choice to donors to receive tax reductions. SW receives accreditation from the Evangelical Council for Financial Accountability, which ensures the company is using funds as stated. This rapport gives donors and governmental boards assurance of the legality status of operations.

Because of SW's global status, it needs to be informed on the laws of other countries to ensure that it is not endangering the lives of their missionaries nor putting them at legal risk. SW serves Burkina Faso and other Muslim nations and forbids the mass teaching of the name of Jesus. With SW currently listed as a Non-Governmental Organization (NGO), it has the freedom to send large sums of income to easily buy assets. The organization must also maintain a high

level of transparency with local governments and report all activities. Other governmental obligations include VISA fees as well as international wire charges and tariffs.

Other legal issues include contracts with employees. SW uses a combined system of agreements with its employees to make processes efficient. Missionaries, the primary employees, are contractual employees on a 1099 contract, allowing them to have other employment avenues and not be limited to just SW. The organization's accountant is also an independent contractor. The administration of SW consists of four paid salary employees involved in the company's day-to-day logistical systems (D. Thomas, personal communication, October 6, 2021).

Regarding copyrights, SW only has one major copyright asset that lies within the website. Until 2023 the organization maintains copyright under "Make A Change," and the design and platform are held to SW until then, unless it renews it (Sheltering Wings, 2018).

SW maintains positive relationships with the governments of the countries in which its missionaries reside. This will continue to help them in sending future missionaries to a variety of countries to accomplish the company goals. As an international company, it must always ensure their government relationships are well maintained.

Company's Mission

As an international organization, SW derives its three central missions from II Corinthians 5:19–20, "We are, therefore, Christ's ambassadors, as though God were making his appeal through us. We implore you on Christ's behalf: Be reconciled to God," (Zondervan New International Version, 2005). The first mission is to reach the lost throughout the world and bring them the reconciliation of Christ. By embodying Christ to everyone it encounters, it furthers this mission in America and the mission field. This task is the primary calling of every individual working for SW. The second mission is to see individuals equipped and sent to fulfill the work of

the gospel. This goal is the tangible, marketable direction of SW. It fundraises, manages, and coordinates all the behind-the-scenes work that goes into sending individuals and groups across the globe. Lastly, it seeks to increase missionaries' spiritual and natural wholeness through pastoral care and loving accountability. By providing mentors, literature, and connection to its vast network of missionaries, SW creates a reliable platform from which the gospel message can be effectively spread.

The vision of SW is to see all the inhabitants to the ends of the earth radically transformed by the love of Jesus Christ (Sheltering Wings, 2018). No organization can fully fulfill this goal until Jesus returns; however, its mission ties into this vision to bring that day closer. By empowering new Christians, SW reaches past the works of an individual and brings a network of strategically placed missionaries together in living out its vision.

Company's Goals

SW encompasses a wide variety of goals, but all conjoin with the sole focus of assisting missionaries in their respective fields. As a non-profit, the organization's primary focus is not to make a profit but rather to better the lives of others. However, money is the driving force of all operations, so the organization focuses significantly on fundraising and keeping expenses as low as necessary. To focus on one specific goal, SW strives to lead non-Christians into salvation more than anything. The organization plans to automate its data collection functions at a higher capacity over the next few years. This goal means streamlining the process of administrative tasks for staff to turn attention elsewhere. In turn, an automated system allows SW's employees to engage with preexisting missionaries and better serve the needs of established ministries. Lastly, another goal of SW is to increase their number of staff members, which allows further growth potential (D. Thomas, personal communication, October 6, 2021).

The goals SW maintains can be reasonably accomplished but are exceedingly volatile. Dealing with foreign countries and people who dedicate their lives to a cause brings uncertainty. Organization-altering situations can occur on any day, like a belligerent country takeover or a family decides to return home. However, these setbacks were ever-present at the formation of SW and have not brought them down. SW knows the risk involved with sending missionaries and makes calculated placements. So even with the high uncertainty factor, goals of future growth are not far-fetched. SW has only 20 full-time missionaries, which is indicative of their operating environment. Every individual is sold out for the cause; no missionary with SW is fickle regarding their commitment. Additionally, SW operates primarily in Western Africa and Central Africa, and these countries are not at risk of political change. Despite these difficulties, goals of increasing growth seem reasonable due to SW's deft placement of missionaries (Sheltering Wings, 2018).

Company's Objectives

SW has been moving towards its objectives, primarily by sending out new missionaries. In the past year, it helped V and A Yildirim in July 2021 reach another community in the Middle East (Sheltering Wings, 2018). SW helped the Ozturk family in the Middle East in 2018 and expanded to Eastern Asia in 2019 with the help of The House of Samuel. SW also helped the Tipton Family get to West Africa and become full-time missionaries. Additionally, it has continued its efforts in Western Africa by helping Tony & Isabelle Covarrubias continue their ministry in Burkina Faso. Other than missions, SW wants to streamline its processes to increase the time available to support missionaries. It has made steps towards this by upgrading their accounting software to the highest functioning digital bookkeeping program. This upgrade has

allowed their bookkeeping to be orderly and take less time. SW is also working towards implementing a recruitment plan for new missionaries.

Summary of Overall Strategic Direction

Executive Director Dave Tomas has shared that their goal is to see every heart turned to the Lord through current believers being the embodiment of the love of Christ. SW understands that sending missionaries costs much money, and resources are limited. The best way to counteract this is to partner with other organizations with the people and the fundraising ability to work under the SW mission. This move is a perfect opportunity to build relationships with other missions' programs that are financially independent. SW needs to create a program that takes willing groups of individuals and plugs them into the contacts it has built on the ground. SW has the need and only requires the resources to gather the means to transform these lives. Combining two organizations increases efficiency and brings the overall goal of seeing the entire world transformed by the love of Christ that much closer.

Description of Products and Services Offered

SW primarily offers a United States-based non-profit that backs missionaries to other countries. SW offers a child sponsorship program, and in this, donations are \$35 a month. The donation covers school fees, school supplies, primary medical care, and a twice-yearly gift of 100 pounds of rice and other necessary items (Sheltering Wings, 2018). The Child Sponsorship program helps children, and in conjunction, makes the donor feel better about themselves.

The main benefit of having a non-profit back a missionary is the individual's country experience and training. SW distributes finances to the missionaries on a timely schedule, and on a needs basis. It also connects the missionaries to local churches. Having local connections is

essential because they help the missionaries learn the customs, stay safe, and tell them how they can best impact the community.

Although many non-profits back missionaries, SW understands that non-strategic help in communities can hurt them in the long run. If Americans come and provide and build everything, it can damage the community's self-esteem and make them feel inferior or rely on American donations. Because of this, SW partners with local churches to make necessary decisions.

This organization is not a startup company and has been running since 2000. SW plans to implement a process to recruit new missionaries, which will generate revenue for them and help whichever part of the world the missionary deploys. There are no product lines at SW.

Leadership

SW has a well-built leadership culture and group that helps operate and lead the company. As stated, the administrative office for the organization based in Missouri has four significant employees who lead the institution towards one common goal. SW has a board of directors to oversee operations.

David Thomas serves as the Executive Director for SW (D. Thomas, personal communication, October 6, 2021). Before this, Mr. Thomas served as a vocational pastor for seven years and then proceeded into full-time missions work in South Dakota, which allowed him to have experience in ministry and spread the word of Jesus Christ. He shifted his career direction and became executive director of SW in Missouri. He now serves in this role, which involves handling the visions and operations of the organization, managing the IT department of the company and the accounting system for the organization. Additional staff includes Philip Matney, who currently serves as the Missionary Director; Jade Becker, who serves as the Finance

and Sponsorship Coordinator; and John Blackmore, who serves as the Development Director (Sheltering Wings, 2018).

These four hold the foundation of SW and meet weekly to set a culture of servanthood to the countries in which it are sending it's missionaries. SW seeks to empower their missionaries. Each missions team receives the freedom to decide the project they will take and execute it within the region. These team leaders are submitted to the authority of each regional pastor that they serve. SW is deficient in leadership because it does not have an advisory board, only a board of directors.

Business Model

SW is a humanitarian-style non-profit organization that uses donations as allocations for missionaries and outreaches worldwide. It is a small organization with only four full-time employees, a handful of volunteers, and one contractor accountant. SW works with 22 permanently stationed individuals and families across five countries. It operates as a middleman by connecting small churches without mission's programs with deployed (Sheltering Wings, 2018).

Identifying a clear customer base for SW is tricky due to the non-profit structure; however, SW targets multiple parties with operations. First, the underprivileged groups, specifically in Africa, are where much of their impact lies. SW seeks to bring humanitarian efforts to families and children who struggle to find the resources they need for everyday survival. Although this target audience is the reason it exists, SW does not make any revenue directly from the people it helps. All of its income comes exclusively from donors and administrative fees. This situation creates a dilemma for analytics because, typically, targeted markets make the most revenue. To counteract this, SW must invest heavily in their marketing to

cultivate an image of effectiveness and proper functionality. It seeks to put an emotional value on their work that communicates to donors how much good their money can do for the world. SW promises to steward every donation to raise another child or rescue a mother out of poverty. Because its company infrastructure is minimal, SW compares favorably to their competitors. However, SW do not take advantage of this favorable comparison because it genuinely believes in making the world a better place and making light of others' shortcomings would lessen the impact non-profit and humanitarian organizations have.

Financial and Operational Highlights

Based upon provided financials, SW has not recorded a year in which expenses have exceeded revenues, implying net income has always been positive. In addition, SW has maintained an increasing value of net assets, primarily including cash, since 2017. In 2019 total cash exceeded \$1,000,000. Because of excess cash, SW received \$8,546 in investment income from utilizing idle cash. The organization only pays Thomas, the executive director, a full-time salary of \$81,280 as of 2019. The remaining employees were compensated a total of \$45,592. SW reported \$1,020,647 of total expenses in 2019, and their salaries and wages only sum to \$126,872. By limiting employee compensation to 12.4% of costs, SW enables itself to commit most resources towards missions, fulfilling the organization's primary goal. \$807,289, or 79.1%, of resources, are allocated to missions' operations.

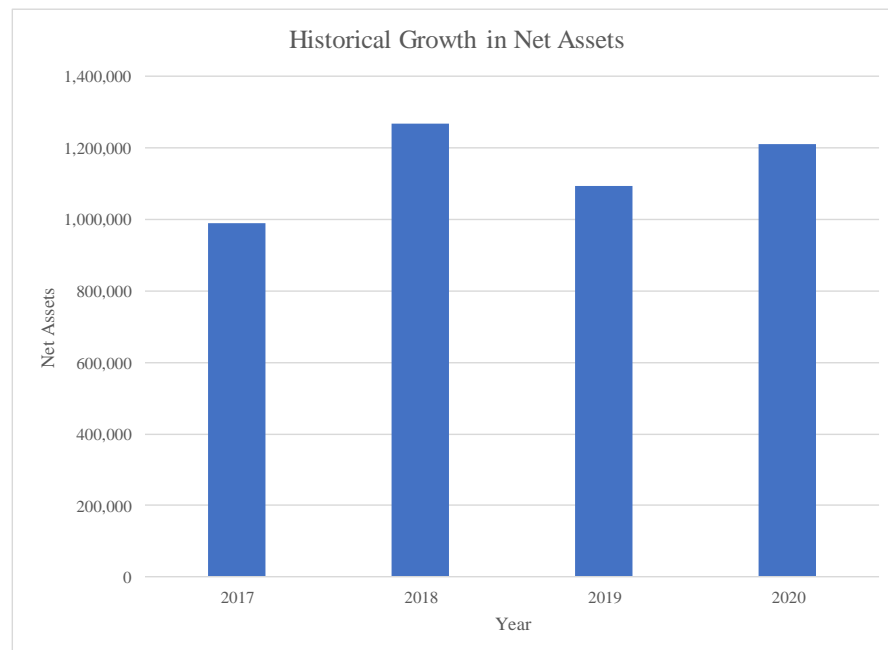
There are no new notable hires regarding critical employees, but in 2018, Glen Anderson became a new board member. No board member receives financial compensation from oversight, so no activity occurred as far as new significant hires. Since 2018, SW has deployed four new sets of full-time missionaries: The Tipton Family and Covarrubias family to Africa, A & K Ozturk to the Middle East, and House of Samuel to Southeast Asia.

SW receives funding through outside donors, as well as a 10% administrative fee from missionaries. The amount of money sought varies, but SW revenues remain steady at around \$1,000,000. Because of the non-profit organizational status, specific funding figures are not sought after if enough resources can finance missions work and administrative costs.

Significant financial obligations include directors' salaries, administrative fees, and individual missionary sponsoring, the latter being the most important. If SW cannot meet the needs of its missionaries abroad, the organization ceases to fulfill its overarching goal. Additionally, SW must pay directors' salaries and building notes.

In recent years, donations to the organization are steady: \$990,624 in 2017, \$1,268,395 in 2018, and \$1,043,742 in 2019. During this period, donations have ebbed and flowed, but SW has not recorded and downward spikes. Net assets for SW is as followed: \$82,595 in 2017, \$159,132 in 2018, and \$23,095 in 2019. Net assets increased from 2017 to 2018 but decreased from 2018 to 2019.

Figure 1. Historical growth in net assets



(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021; Sheltering Wings, 2018)

Recommendations

The Oral Roberts University (ORU) consulting team recommends SW to start recruiting more missionaries to further its mission. SW should consider partnering with missional universities like ORU to grow their reach and further their mission without significantly adding to expenses. By partnering with Christian universities and institutions, SW will recruit more young missionaries and pastors to add to its network as it continues to grow. Decisions such as these will aid in the organization's expansion and help it become more impactful worldwide and reach the goals it has set.

SW should also partner with local lawyers and government officials. This partnership, will not only protect the professional integrity of the organization, but also save money as it is hiring local personnel and will also aid in the safety of the missionaries.

The consulting team recommends working with missionaries in South America to reach more of the world. These countries are generally in a healthier state politically than African countries. Diversifying continents helps attract more donors who may have affixes for specific countries and regions.

To improve leadership, SW should dispense some of the responsibilities of the executive director to other positions. Not only does Thomas fulfill the role of the executive director, but he also acts as the organization's IT department, among other responsibilities. This load spreads him thin and limits how much he can do in either area. He has expressed his desire to focus on the technical side a bit more, which would mean bringing someone in who has experience leading a missions organization and has a vision for what the organization will accomplish both on a spiritual and practical business level.

The company must also establish a culture that causes them to be recognizable wherever it goes; this would involve training from the SW administration itself and more recognizable traits. Mr. Thomas also expressed how he can go to conferences to grow and hear how to expand the nonprofit. It is crucial to involve all the administration to expand their vision and push the organization to higher levels.

SW should condense its mission statement. Rather than having three segments of the mission, it should be one concise, memorable statement that will make it easier for donors to understand the purpose of the organization. The consulting team recommends using the second portion of SW's current mission statement, "to see individuals equipped and sent to fulfill the work of the gospel," as the organization's sole mission statement. The other parts of SW's current mission can be used as core values for internal marketing.

Industry Analysis

Industry Overview

The Standard Industrial Classification (SIC) code 8661 and North American Industry Classification System (NAICS) code 813110 identify Sheltering Wings Inc. (SW) as a nonprofit religious organization. This industry comprises establishments primarily engaged in operating religious organizations, such as churches, religious temples, monasteries, and establishments primarily engaged in administering an organized religious or promoting religious activities (SIC Code, n.d.). The company can also be classified under NAICS code 624230, Emergency and Other Relief Services. However, because SW is an organization that is deeply rooted in its faith and has an overall mission to “glorify Jesus by following His simple commission and go make disciples of all nations,” it is best represented by a religious organization (Sheltering Wings, n.d.).

The organizations in this sector will often operate many different strategies to help promote, serve, and organize their communities and religious ideas (NAICS, n.d.). Any company or organization with religious affiliation but is primarily involved in different sectors such as education, publishing houses, television and radio, and merchandise stores are classified under other industry codes (NAICS, n.d.). Nonprofit organizations are often called “independent sectors,” emphasizing their unique role in society, distinct from government and business (Li, 2010). The IRS often refers to the independent sector as 501(c) entities, with SW filing as a more specific 501(c)(3). This filing differs from other nonprofits in that the organization must benefit from the “broad public interest” in addition to the private, social, and economic interests of its members (Li, 2010). The Religious industry involves soliciting money in various ways to fund charitable and education programs such as missions and ministries. It is inclusive of all religions,

with the largest being Christians, Muslims, and Hindus. The major types of Christian denominations in this sector are Catholic, Protestant, and Eastern Orthodox (First Research, 2021b).

Although many businesses operate in multiple categories, religious organizations typically only operate under the service category. The service industry provides services instead of tangible goods, and it comprises various service industries, including warehousing and transportation services, information services, health care, and social assistance. This sector is the largest in the global economy in terms of value-added and is especially important in more advanced economies (Investopedia, 2020). Religious services tend to uplift their communities and members by providing support spiritually, financially, and emotionally. SW, for example, helps with managing donations, sending transfers, helping with sponsorships, providing security updates, training, and giving each missionary a sense of family (Sheltering Wings, n.d.).

The services offered in the industry are often related to social wellbeing. The product would be considered the spiritual growth and knowledge that comes from such actions. SW serves as the financial intermediaries for missionaries and donors as it primarily operates supply and distribution channels for donors and missionaries. Donors tend to favor mission organizations for a couple of reasons: the first is that they can file the charitable giving as a tax write-off. Moreover, there is often more trust in donating to organizations managing funds responsibly than individuals. Although SW operates as an intermediary, many industry-related organizations interconnect with their target audience through means such as public service events, outreach, charity work, and church services. Their main purpose is to promote their faith and ethics to the community and offer programs/workshops to reach out to members and non-

members alike in hopes of adopting their faith. Many religious institutions, like SW, have storefront missions to bring the ministry closer to the people (First Research, 2021b).

There is no designated season where the missionaries are sent or received; however, there are peak donation times. These times are primarily around Christmas and New Year, as many people donate significant amounts at the end of the year. Because donations towards the independent sector that file with 501(c)(3) allow for personal tax write-offs, many people will give at the end of the year to lower the amount of taxes they owe. In 2018, 30% of annual giving occurred in December, and 10% of annual giving occurred in the last three days of the year (Nonprofit Source, 2020a).

Nonprofit organizations are extremely susceptible to economic cycles as the stability of the organizations relies heavily on disposable income. The primary revenue sources for nonprofits include sales of services and goods, government grants, and private contributions. During recessions, the government generally cuts budgets as its tax revenue declines; and likewise, private donors are likely to reduce charitable donations (Li, 2010). Therefore, it is natural for a nonprofit to see a pullback in donations resultant from an economic downturn and vice versa.

The average “consumer” has no definition as many people attend religious institutions; though, single donors make up more than 70% of the religious gifts (Orozco, 2021). About 17% comes from foundations, 10% bequests, and about 5% from corporations. According to a study from Indiana University Purdue University (IUPUI) School of Philanthropy, COVID-19 inversely affected women’s giving and drove a sharp increase in donations, which was almost double the rate of men’s giving. Those in the top 1 percent of the income bracket (395k+ annually) make up about a third of all charitable dollars in the US and 86% of all charitable

donations made by bequests (Philanthropy Roundtable, n.d.). Interestingly, 8 out of 10 people who give to churches have zero credit debt in the Christian church, yet only 10-25 percent of the congregation regularly tithe. Currently, Christians give a low 2.5% of income, whereas, during the Great Depression, it was 3.3%. The latter percentage might be causal that 88% of the Greatest Generation gives to charity regularly with an annual average of \$1,367. This single generation accounts for 26% of total US giving (NonProfit Source, n.d.b).

Industry Size and Growth Rate

Between 2020 and 2025, the nonprofit industry will grow at an annual compounded rate of 4% (Dun & Bradstreet, 2021a). Similarly, the religious organization industry will grow at an annual compounded rate of 3% (Dun and Bradstreet, 2021b). Nonprofits generating less than five million dollars in revenue are considered small; with 21,863 nonprofits this size, the total revenue for small nonprofits would be less than \$109,315 million (Dun & Bradstreet, 2021a). In the religious organization industry, there are 6,976 small organizations, putting their total revenue at \$34,380 million (Dun & Bradstreet, 2021b).

The number of units or volume sold does not apply to the religious organization industry because each offers different services. Information about how much of the donations received by nonprofits directly impact their beneficiaries may be found in Giving USA's annual book. If the client wants this information, it can be purchased through Giving USA's website.

As of 2020, religious organizations employ 187,620 people in the US (US Bureau of Labor Statistics, 2021). During the second quarter of 2021, real GDP grew by 6.7% and will continue growing at the same rate (Bureau of Economic Analysis, 2021). SW will grow at a slower rate than the real GDP.

Industry Maturity

As stated above, the demand for nonprofit organizations is forecasted to grow at a compounded annual rate of 4% between 2020 and 2025. Religious organizations are estimated to grow at an annual compounded rate of 3% between 2020 and 2025 (First Research, 2020a). This data shows the industry holds a relatively stable life cycle.

Its growth rating is relatively low based upon its demand and risk. Although the demographics remain favorable in that Christians account for “one-third of the world’s population,” these industries require strong financial support from members, and economic health can widely affect “member income and donations” (First Research, 2021b). Despite the economic uncertainties that can affect donation status, charitable donations to religious organizations make up about “one-third of US Charitable giving – the largest share of giving in America,” (Giving USA, n.d.). This data proves that although funding is contingent upon the economic standing of majority church members, the industry still holds strong and indicates no sign of decline.

The industry’s stability is comforting, knowing that there is a strong backing behind it; however, the large sector poses challenges as there are several similar organizations. Although the comparable companies are not necessarily “competitors,” there is still competition for funds. SW faces competition from larger, more precedented foundations whose presence is greater in the saturated market. An example of this would be the global missionary company, SEND International, which aims to bring “gospel transformation to unreached people” with over 500 missionaries in over 20 areas in Asia, Europe, Eurasia, and North America (SEND, n.d.).

Industry Opportunities

A major portion of donors for nonprofits comes from older Americans and their estates. By 2060, there will be a 5:2 ratio of working-age adults to retirement-age adults. Charitable donations will increase as the older population, many of whom have the means and inclination to give, continues to grow (Dun & Bradstreet, 2021a). Industry consolidation for nonprofits could lower long-term administrative costs; however, it does not provide a significant opportunity for the industry.

COVID-19 has created a dependence upon nonprofits and religious organizations. 1.5 million children lost a guardian during the first 14 months of the pandemic. The CDC collaborates with religious organizations to address those orphaned by the pandemic throughout the world (Dun & Bradstreet, 2021b). Nonprofits and religious organizations are heavily reliant on disposable income. Charitable donations and government budgets typically increase when the economy expands (Dun & Bradstreet, 2021a).

Electronic giving allows the nonprofit industry to have more efficient donations than through traditional donation methods. Secure websites provide ease and accessibility for donors. Furthermore, automatic or recurring donations can be set up to ease the donor and allow more accurate projections of donations for nonprofits (Dun & Bradstreet, 2021a).

Industry Threats

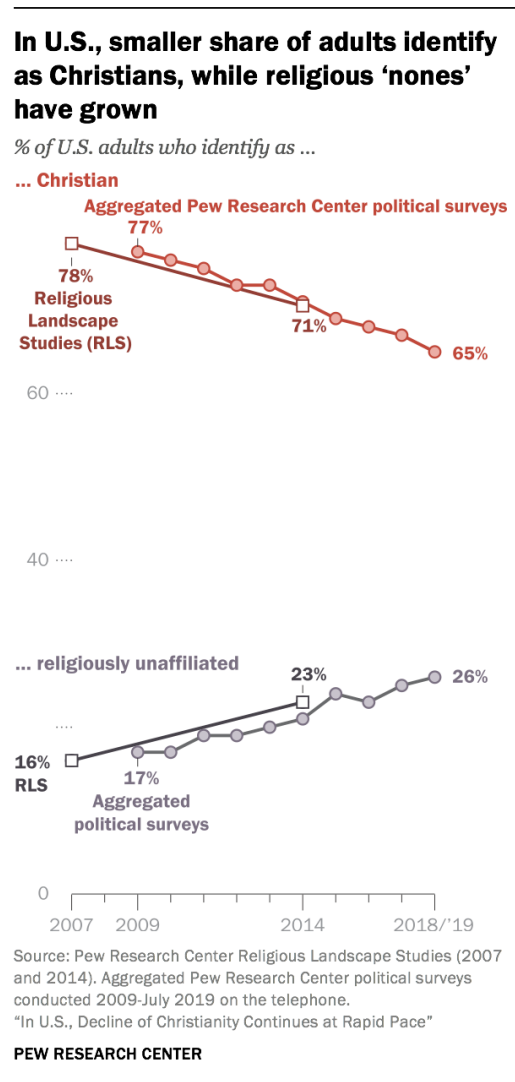
Charitable donations are strongly dependent on economic conditions because they are based on disposable income. In difficult economic times, donations to religious organizations typically diminish as the need for their programs increases (Dun & Bradstreet, 2021b). Rising employment levels and income growth tend to drive increases in contributions (Dun & Bradstreet, 2021b).

Industry contraction is a potential threat to nonprofits and religious organizations. However, it is not currently occurring, and industry growth is forecasted; therefore, it does not apply. Many nonprofits collect confidential personal information that can cause serious harm if a data breach occurs. Data breaches are likely to happen, so nonprofits need to invest in proper cybersecurity to keep their data safe (National Council of Nonprofits, 2021).

Government restrictions and regulations and social hostility also threaten religious organizations in several countries, including Afghanistan, China, Egypt, India, Indonesia, Russia, Turkey, and others (Dun & Bradstreet, 2021b). Furthermore, legislation, public policy, and government leaders can change government funding availability for nonprofits (Dun & Bradstreet, 2021a). Christianity is one of the largest religious groups in the world, containing 31% of the world's population. While Christians will remain the largest religious group over the next four decades, Muslims will be the fastest growing religious group because of the high fertility rates and youthful population of that religion. Resultingly, there is not a global saturation threat for Christian organizations (Dun & Bradstreet, 2021b). However, the distribution of religious organizations is not even across the globe; over 70% of the population is Christian in countries including the Democratic Republic of the Congo, the Philippines, Mexico, Brazil, and the United States. These countries are more highly saturated with Christian religious organizations (Diamant, 2019).

The decline of Christianity in the United States is a threat to the religious organization industry. During the past decade, the percentage of US adults who identify as Christian has decreased from 78% in 2009 to 65% in 2019. Meanwhile, US adults who identify as religiously unaffiliated have increased from 16% in 2009 to 26% in 2019 (Pew Research Center, 2019).

Figure 2. U.S. population of Christians and ‘nones’



(Pew Research Center, 2019)

Major Competitors

The International Mission Board of the Southern Baptist Convention has a vision based on Revelation 7:9, “A multitude from every nation, tribe, people and language, knowing and worshipping our Lord Jesus Christ” (International Missions Board, n.d.). IMB engages in Bible distribution, church planting, discipleship, evangelism, leadership training, publishing and distribution, missions, and relief and development. As of October 31, 2021, IMB has 3,635

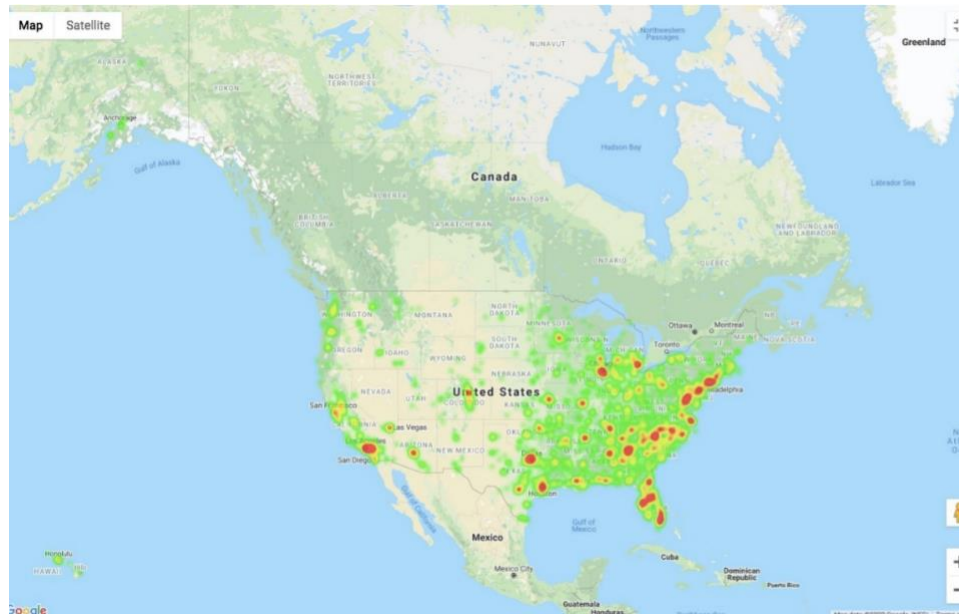
missionaries on the field (International Missions Board, n.d.). In 2020, IMB generated \$329 million in revenue (Evangelical Council for Financial Accountability, 2021a).

Operation Mobilization has a mission to “see vibrant communities of Jesus followers among the least reached,” (Operation Mobilization, 2021). OM empowers Christians to live on mission through their gifts and vocations throughout the world. The organization has over 5,000 workers in its network of ministries. In 2020, OM generated \$31 million in revenue (Evangelical Council for Financial Accountability, 2021b).

SEND International headquarters in Farmington, Michigan. This organization focuses on diversity, teams, member care, and living the gospel by equipping and sending missionaries to the Americas, Europe, and Asia. The organization focuses on church planting within unreached people groups. SEND International generated nearly \$17 million in revenue during 2020. Approximately 500 missionaries serve in over 20 regions through this organization (Evangelical Council for Financial Accountability, 2021c).

SW’s competitors generate significantly higher revenues than SW. Each of the above competitors generated \$17-309 million in revenue in 2020, while SW only generated \$1.3 million in revenue (Fick, Eggmeyer & Williamson, 2021). The competitors of SW are more commonly known in comparison to SW, resulting in a loss of potential new missionaries.

Figure 3. Heat map of competitors



(Dun & Bradstreet, 2020)

Religious organizations are more densely located along the east coast of the United States. This distribution can be useful in deciding where to recruit missionaries heavily. It may be useful to recruit in places with a smaller concentration of religious organizations because there may be less competition; however, there may also be a smaller Christian population in those areas. Because SW primarily operates remotely, a heat map of their competition is not the most relevant analysis.

Trends

Despite the major difference in operations and focuses of nonprofits worldwide, many are still affected by the same trends. The purpose of a nonprofit is to create and influence social change. Because society goes through seasons and trends, the need and expectations of nonprofit organizations and ministry change with it (Foundation List, 2021). Since the COVID-19 pandemic, societies have been exposed to their major flaws and disparities within each

community. COVID-19 exposed faults, including lack of stability in the healthcare system, a poor education system, food disparities, and the breadth of the wealth gap (Independent Sector, 2020). Consequently, the demand for nonprofits increased worldwide; communities are looking to external sources to provide temporary aid (Dun & Bradstreet, 2021a). The increase created by the pandemic has generated demand for missionaries and other social change advocates, especially as travel continues normalizing.

Nonprofits designed for women's aid are increasing (First Research, 2021). Mothers uphold over 80% of single-parent households. Single-parent households make significantly less income than dual-parent households, which often leads to financial stress. The wealth gap is even harsher in lesser-economically-developed countries that do not provide aid or support for such households (Arnold, 2020). During COVID-19, there was an increase in sex trafficking worldwide (UN, 2021). These trends have generated an increasing demand for nonprofits that combat these issues. As a result of these trends, movements and nonprofits are focusing their efforts on female empowerment.

During the pandemic, government officials all across the world put up a mandate for all personnel (except essential workers) to go into quarantine. This mandate led to an increase in people's dependence on the ministry and their faith. The COVID-19 pandemic caused 24% of the American population to feel an increase in connection to their religious faith (Pew Research Center, 2021). Despite a decrease in religious affiliation over the past decade, COVID-19 increased religious dependency, countering the long-term, negative trend. The influx has generated an influx of missionaries to be needed worldwide, as people have realized their need for their belief systems (Pew Research Center, 2021).

Technological Change

Due to COVID-19, means of traveling and gathering became inaccessible, and new methods of operations were discovered. Zoom and video conferences continue to impact nonprofit and religious organization operations (Rahul, 2020). Zoom hosted 300 million daily meeting participants, conducting conferences, business meetings, classrooms, and more. (Dean, 2021). Nonprofits became more dependent upon established personnel at various sites because strict travel restrictions disallowed frequent travel. COVID-19 also created distribution disruptions, leading to innovative technology and nonprofit operations being newly strategized (Rahul, 2020).

Regardless of the ability of missionaries to travel, their intended goal is to spread the gospel of Jesus Christ to as many people as possible (Hirst, 2019). Technology has made this goal much easier and possible as churches and ministry institutions can now translate the gospel into all types of languages. Ministries worldwide have begun to produce and translate the story of Jesus Christ to as many cultures and people groups as possible. For example, the Jesus Film is translated into over 1700 languages, and this is continuously being processed and transported into different forms as technology enhances (DVDs, Tapes, Streaming, etc.). There has been an increase in language-translating earpieces, making it easier to communicate and spread the gospel in foreign nations (McLoughlin, 2017). As earlier stated, some of these developments have lessened the need for travel across nations, which could majorly impact organizations like SW and may force them to change their approach to spreading the gospel.

Technology has also majorly impacted currencies throughout the world. The emergence of cryptocurrency and blockchain impacts the ways donors can give to institutions and how these funds can be utilized internationally (Hirst, 2019). Cryptocurrency and blockchain are virtual

currencies that use binary data to electronically handle and transfer money through the internet (Frankenfield, 2021). These techniques have changed the stock market and how many of the wealthiest people in the world handle their funds. These recent improvements will heavily change the world of donations and may eventually impact how nonprofit institutions store their money. Discussions of utilizing these currencies for donations have already begun (Blum, 2018).

Another emerging major technological development is that of nano financing. Nano financing is a system that creates a financial bridge between the poor and the rich allowing the poor to have access to funding from the rich, in the hopes of meeting some social need or creating a social good (International Finance, 2020). Sites such as GoFundMe have made it incredibly easy for donors to give and for nonprofits to advertise. In 2019, GoFundMe reported \$9 billion through over 120 million donations (Hagberg, 2019).

Lastly, we can see that technology has altered how data is processed, managed, and sent over time. Blockchain and Cloud technology has reduced the need for physical copies of data and information that nonprofits and ministry use to accomplish their missions (Hirst, 2019). Financial documents, Bibles, Scriptures, and many other documents are being made available and edited on clouds and through blockchain, which has made it easier for international institutions to interact and work with one another. These changes have made it easier for nonprofits to centralize their information and manage from one major section instead of being physically present.

Technology continues to change much of our understanding of life and continues to push the boundaries of what is and what is not possible in countries. These advances result in an absolute change in spreading the gospel and has challenged companies like Sheltering Wings to

change their operations. As technology continues to emerge, SW must adjust their operations to that and utilize this for the benefit of their company.

Regulation, Licensing, and Certification

Nonprofits and ministries are both extremely sensitive to governmental regulations and decisions. These decisions can shape and influence the structure of an organization and the goals they work towards. Governmental bodies have the power to create an environment that supports these nonprofits or to make establishing them extremely difficult in their respective nations (Pettijohn, 2013). Therefore, nonprofit owners and leaders must establish healthy connections with the government officials of the countries they are trying to establish themselves. These connections are the same ministry leaders; for them to do as much as they want to in the community, they must obey and respect the governmental laws (Sproul, 2016).

Nonprofit organizations in the US must subject themselves to ensure that their operations are not generating for-profit income. There are both charitable nonprofits and service nonprofits. Charitable nonprofits are eligible for tax exemption but must file a 1023 form, while service nonprofits file a 1024 form (Council of Nonprofits, 2021). Nonprofit ministries ensure to register appropriately based on their objectives. They also obtain a lot of their certification from private organizations like the ECFA, an accreditation service for financing a ministry-related nonprofit organizations (Evangelical Council for Financial Accountability, 2021a).

For these institutions to travel internationally and establish themselves in foreign countries, the organizations must register as Non-Governmental Organizations (NGO's) in each respected country. Depending on the country, this grants entities more benefits, including currency conversion, international supply transportation, VISA's, etc. However, in some countries, governmental laws are there to stop spreading certain ideologies and religions. For

example, in the Muslim country of Burkina Faso, regulations to implement diversified religious education within their schools allow an environment for other religions to grow. Burkina Faso implemented these regulations after the Muslim community felt like they were being stifled as the education department had a predominantly Christian perspective. This has led to major restrictions on missionary organizations and how they operate in this country (International Crisis Group, 2016).

These laws and regulations vary heavily in each country. Certain countries do not allow any ministry to be held in their countries, sometimes leading to missionaries' smuggling of supplies and equipment. Other countries allow any type of ministry, this caused competition as there is a massive diversity of religions and theologies. These are extremely crucial factors to consider when sending out missionaries and looking to establish their ministry.

Lastly, for any nonprofit to get people in each country, regulations are extremely important and must be considered. Some countries grant work VISA's, while in other countries, laws mandate that nonprofit workers enter on a tourist VISA. US companies have started initiatives to try to grant a temporary foreign work VISA. The movement began with the need and desire for foreign expertise and leadership in the goals of the institutions. Government officials continue to debate this topic and aim to develop a plan of action (Council of Nonprofits, 2021).

Supply and Distribution Channels

The supply and distribution of religious organizations are difficult to quantify as no physical products are being bought and sold. The "products" being "sold" are the information of faith and belief represented through the actions in specified communities. This information can spread through podcasts, church services, music, books, entertainment, etc.

This industry, for the most part, does not hold physical supplies as they do not market tangible products. Any supplies purchases or distributions are solely through donations to organizations. These fundraising activities enable religious organizations to further their vision and mission of spreading their faith and helping those in need. The donor demographic that was heavily considered in earlier sections of this paper stated that key donors consist primarily of wealthier individuals with disposable income, older generations, and consistent tithers.

Distribution systems vary according to the organization. Foundations such as SW serve as the distributor of funds by taking the donor money and allotting it to the proper channel. In missionary organizations, the proper channel is most typically the missionary. These distributor companies assist those who feel called to missions but are not sure where to start. They also serve the donors in assuring their contribution goes directly to what they ask. If the donor has no restrictions on their funds or wish to have them allocated to a specified missionary for a specific task, SW will all distribute them accordingly. SW requires that either 5, 10, or 20 percent of the donation amounts be set aside for of administrative costs.

Financial Characteristics

Just as COVID-19 impacted for-profit businesses, the nonprofit religious industry was no different. Religious organizations saw a revenue decline of roughly 5.1% in 2020 due to the religious worship service cancelations and a declining economy (IBISWorld, 2021). Industry revenue has an expectant 2.1% increase in 2021 due to the subsiding pandemic. There are 182,680 organizations that make up the market size estimate of \$128 billion. An estimated 70% of this market derives from individuals and 17% from foundations, 10% bequests, and 5% from corporations (Orozco, 2021).

One study revealed that the average giving amount increased during the COVID-19 pandemic from \$102 to a near 10% increase of \$112.50. In this, 31% of surveyed individuals stated their motivation for giving increased during the pandemic (Véliz, 2020). Donors became more cause-driven, and organizations using labeled distinct causes were likely to experience a larger donated sum (Orozco, 2021).

As religious organizations do not offer physical goods (for the most part), a numerical markup on goods is not applicable for this industry as most services offered are generally free to the public and thus cannot be profitable. Likewise, sales commissions are not a factor within the nonprofit industry because donations are not considered sales. There are no standard credit terms for religious (specifically mission-related) organizations like Sheltering Wings as they offer no tangible products. Missions organizations serve as intermediaries for missionaries and allow the missionaries to purchase necessary items and products with donor money.

People are the largest expense for religious organizations. About 47% of budgeting allots for pastoral and staff expenses. In this, 28% makes up for the base salaries, 9% for housing, 5% for health insurance, and the last 7% distributed amongst smaller accounts. The second-largest expenditure is property expenses, which include mortgage payments and rent. Property consistently accounts for 7% of the budget regardless of church size, and when everything sums together, it totals around 22%. Program costs constitute 10% of the budget while missions spending attributes 5%, both domestic and international (PNW Conference, 2014).

Global Industry Concerns

The industries of international ministry and nonprofits are extremely dependent on the global affairs and societal changes. These dictate every decision that these institutions will make as they are in the business of working with people. These industry concerns change incredibly based on the country that you are in. In some countries, the initiatives presented are fought against and unaccepted, while others welcome and even fund them. For example, it is usually much more difficult for missionaries to establish themselves in Muslim and Atheist countries. Countries that benefit from economic gain might not allow anti-sex trafficking nonprofits, as these increase economic standing of the country and are a way for people to escape extreme poverty (Eby, 2016).

One of the major global industry concerns for nonprofits pertains to the social movements taking over the world and social sensitivity. The world, especially in the US, has become very social-justice-oriented and is working towards the acceptance of all perspectives (UN, 2020). This movement has made it very hard for Christianity, and many religions, as society has claimed Christianity to be unaccepting of people and their views. The backlash presents the question of whether religion can come over human rights (Bielefeldt, 2002).

Consequently, there has been a debate over how effective many nonprofits and ministries have been and if they have caused more harm than good. The current social climate of the world is difficult to navigate and must be acknowledged in any nonprofit (Greene, 2021).

Another global threat mentioned earlier is that of COVID-19. Nonprofits have had to alter how they navigate their operations as travel and distribution continue to be heavily restricted. The pandemic makes it difficult to physically aid the desired targets and makes it extremely hard for missionaries worldwide. COVID-19 also drastically reduced the personal income for most individuals, which reduces donations and funding to these nonprofits. A lack of funds delays many of the plans made by nonprofits. Furthermore, COVID-19 removed most in-person gatherings, which heavily decreases the number of missionaries and churches that organizations like SW can impact.

Operations Plan

Human Resource Needs

One part of Sheltering Wing Inc.'s (SW) mission is to provide missionaries with accountability and pastoral care (Sheltering Wings, 2018). The organization accomplishes this through the diligence and support of its four staff members. Because there are only four employees at SW, there is not a dedicated human resources department. Instead, Dave Thomas performs all the associated responsibilities (D. Thomas, personal communication, October 25, 2021). These responsibilities include reviews, raises, hiring and firing, and discipline. As executive director, he holds much responsibility and is crucial to the everyday operations of SW.

SW has reached the maximum output with the available funds (D. Thomas, personal communication, October 25, 2021). Each staff member performs extra duties outside of their positions in support of the organization. The organization needs more office personnel for it to grow and continue its operations.

SW needs donor relations personnel (Sheltering Wings, 2018). Jade Becker currently performs these functions along with assistance from Thomas. She also acts as the finance coordinator. For SW to acquire more children to sponsor, it will need an extra person handling donor calls and processing payments and receipts. It would be beneficial for SW to hire personnel specifically for this role. This solution would allow both Thomas and Becker to focus on other important business matters and lessen their responsibilities.

SW has expressed the desire to work with Christian colleges and universities for missionary recruitment. These places are ideal locations for SW to become an outlet for college students looking to become missionaries. The organization recognizes the need to hire a person whose role is to build relationships with these colleges and students (D. Thomas, personal

communication, October 25, 2021). SW will benefit significantly in this area because it will open another source for missionary recruitment.

Each staff member plays an essential role in daily operations. SW's turnover rate is low because the organization only has four employees who are long term. If a staff member's position needs replacing, the recruitment process will take a month due to SW's niche market. (D. Thomas, personal communication, October 25, 2021). It would take another four months of training for the chosen candidate, and it would be a full year before Thomas would trust that they are thoroughly trained and able to be productive and proactive on their own. Throughout the training process, employees share responsibilities.

Physical Facilities Requirements

SW currently operates in a singular office in Leasburg, Missouri, and the organization rents out a small unit. This unit is eight hundred square feet: employees and staff park nearby in driveways and on the street. Because brick and mortar interactions are not a key component of operations, this current facility is adequate for current and future needs. Current operations run globally rather than in the office, and SW uses their building as a central headquarters. Although the procedures are intense and high in volume, a large physical facility is not required to satisfy these demands. The organization can remotely run if needed, which occurred during COVID lockdowns in 2020. The current facility operates more as a place for employees to gather rather than a vital operations asset. Any increase in the business will not require an expansion in existing facilities, as they will accommodate any future growth without difficulty.

Technology

Technology goals and positions

As mentioned, SW currently has a database of about 2,000 donors. SW uses the business software called Oracle NetSuite to manage this database (D. Thomas, personal communication, October 25, 2021). The program processes electronic payments, among other functions. The organization utilizes Excel to store financial data from NetSuite and the program, InDesign, to write financial statements for the end of the year. This process is complex for the staff and their contracted accountant to perform yearly.

SW owns a small network of five computers with printers for administrative use (D. Thomas, personal communication, November 1, 2021). Within this network, SW utilizes a server and Dropbox for storage. Each staff member receives a landline telephone; they use personal cell phones and other devices when necessary. No hardware is provided to the missionaries. Instead, they bring their own devices and may receive an inReach device for emergency purposes. This device is either funded by their missionary or the organization.

The current process for gathering financial information is quite rigorous and needs restructuring (Sheltering Wings, 2018). As SW attracts more donors, the current system will become less efficient and more outdated. Thomas has expressed a desire to implement software automation to automatically send receipts, invoices, and pledge reminders. There is also a need to implement a program to simplify the process of making financial documents. Doing so will take the responsibilities away from the staff and allow them to attend to other important matters.

Internet goals and positions

SW relies heavily on the internet because of their missionaries are abroad (Sheltering Wings, 2018). The organization uses the internet to communicate critical dates, send wire transfers, and

provide crucial information to each sponsored minister. The only way SW could operate without the internet would be through phone calls, which would be incredibly tedious and challenging. SW works through Oracle high-speed internet and Datablade software, which meets the needs of daily tasks.

Hardware/Software/ Personnel

SW does not have any contracts with technical support companies. Instead, Thomas handles all the technical issues for the organization. He has over twenty-five years of experience in the internet and telecommunications industry (D. Thomas, personal communication, October 27, 2021). Because SW only has one physical location with four employees, there is no immediate need for a technical support group. Thomas's expertise is adequate for SW's current operations. There is not a current need or issue with the hardware in use daily.

Supply and Distribution

SW serves 22 missionaries in total, each with five to ten projects running simultaneously. Each missionary has a directory of financial sponsors and maintains regular communication to and donations from each. SW is hands-on in the first few months of their relationship with these missionaries, then the organization mainly manages the financial side of their ministries. After signing a new missionary, SW receives their funds into one of the three main accounts and creates a books entry to keep track of the capital. It then creates a plan for their ministry and maps out protocols and safety nets in an emergency (D. Thomas, Personal Communication, October 25, 2021). After this, the missionary receives a bank wire with the necessary funds to begin their ministry. From this point on, the missionary has complete freedom and will come to SW only if funds are needed or issues arise. When working in the mission field, especially in hostile countries, anything can happen. SW fields calls and emails from concerned missionaries

for any problem, even if unrelated to the employee's skill sets. "Last week, I spent about seven hours on the phone with several senators trying to get one of our missionary's adopted children a visa" (D. Thomas, Personal Communication, October 25, 2021).

The outgoing supply chain for their service relies on email and phone communication and bank wires and transfers (D. Thomas, personal communication, October 25, 2021). SW currently uses their email domain, sheltering-wings.org, and operates primarily through Gmail and outlook. These platforms have ample bandwidth for growth and can continue to support SW for years to come. Phone calls to underdeveloped countries can be unreliable and are often dropped or hardly understandable, so bulk communications flow through email. It administers funds via bank wires and transfers and use the services of three different banks: Bank of America, Sullivan Bank, and Christian Financial Reserves. SW has split its funds amongst the three institutions to protect itself against FDIC limitations (\$250,000 in protected deposits) (FDIC, 2021). Each of these avenues is unsaturated and can continue to support SW well in the years of projected growth. The issue that arises in SW's case is the limits of their personnel (D. Thomas, personal communication, October 25, 2021).

SW currently has four full-time employees, and each is working at their maximum capacity. They also have muddled job descriptions which leads to inefficient output. By consolidating tasks to specific roles and hiring a new employee to be responsible for the remaining duties, SW would add efficiency by increasing specialization and leaning into each employee's expertise (Brock, 2021).

Customer Service

In service-providing industries, efficient communication is the key to success (Queensland, 2017). When a business's customers live across the globe, its phone and computer

presence is even more important, hence why customer service is such a large department in corporate America. Truly, Customer service is the backbone to communication from a business (Madeira-Silva, 2020). Sheltering Wings does not have a customer service department; however, it has systems to handle the level of emails and phone calls received. It uses a system called GoToConnect, which was formally named Jive Communications. This system allows them to connect to their missionaries worldwide, as long as an ethernet connection is present. Its personnel behind fielding calls and emails consists of Jade, whose role is supposed to be Finance and Sponsorship Coordination, and Thomas, who is the Executive Director. Typically, SW is communicating with its missionaries every day on top of emails and calls with donors. Thomas averages about thirty-five emails and three to five calls, while Jade only averages around fifteen emails and the same load of calls (D. Thomas, Personal Communication, October 27, 2021). Responding to these communications would be a full-time job, not to mention the other individuals' responsibilities that require much of their attention. Typically, when emails come in from missionaries, responses are sent within the day; however, addressing outside contact can take a few days. If a complaint seems genuine and addressable, whoever receives it takes the time to respond respectfully; however when hurtful or hateful criticisms come in, they are seen as an opportunity to further share the love of Jesus.

SW is in the process of implementing a new donor and client communications software called Virtuous CRM (D. Thomas, personal communication, October 27, 2021). This system will help streamline all communications and donations into an organized system that relieves stress and frees up time in the day for Becker and Thomas to focus on more pressing issues. Ultimately, if SW streamlined responsibilities in the organization, a communications position could be well utilized.

Processes for Monitoring Progress

SW does not use any key performance indicators as an organization. Instead, it views performance indicators based on how well the organization supports its missionaries (D. Thomas, personal communication, October 25, 2021). Thomas views its missionaries as customers and aims to support their every need. The board does not place a number or goal for the number of missionaries or children it wishes to support. It does not want to limit the work of the Holy Spirit to a number but instead seek to help as many people as possible. The number of donors, missionaries, and people in the sponsorship programs is shared openly among the staff. These performance measures regarding the number of missionaries and donors are objective. However, the organization's goals to support missionaries well are subjective because the support looks different for each missionary.

Financial Controls

The NetSuite Cloud Accounting program is the record system used by SW. NetSuite also collects a record of all financial information, statements, and security measures. Jade records cash and check donations. Thomas makes deposits and has the authorization to approve purchases. The board oversees Thomas and makes sure he appropriately facilitates the organization's operations (D. Thomas, personal communication, October 25, 2021).

Recommendations

SW staff members have done well handling all the business operations between its four members. However, there is room for improvement in this area. It would benefit the organization to have a specific set of duties for each staff member to perform daily. There are holes in SW's current operations that are filled by whichever staff member is available. Once SW streamlines duties and roles for everyone, it will better see what areas of skills or expertise it is lacking.

Then, the organization will be able to hire personnel based on the organization's specific needs and qualifications associated with the open position. This would improve staff relations and provide a better sense of accountability among employees. They will be able to dedicate themselves fully to their tasks without worrying about issues unrelated to their expertise.

The ORU consulting team and Thomas recognize the organization is currently lacking personnel for specific roles. SW needs to employ an accountant to handle financial matters. Instead of outsourcing the position, the organization will benefit by having a person in the office readily available to take matters quickly. The qualified person will be able to improve SW's current accounting system and introduce innovative ideas for the organization. Doing so will allow the staff to prioritize other essential tasks.

SW will also benefit from hiring a recruiter to raise awareness for sponsorship programs and missionaries. This individual would travel among churches and Bible colleges to market and build connections with the people there. This practice will create another source of donors which brings in more income for SW. It will also attract more aspiring missionaries and spread the reputation of the organization. As stated, SW receives several calls and numerous emails daily. Thomas and Becker work together to handle these with occasional help from other staff. This process is inefficient for them because it takes time out of their regular duties. The organization will benefit from employing someone to handle all these customer service issues. It would be more efficient to have one designated person receiving the requests and then forwarding them to the appropriate staff member.

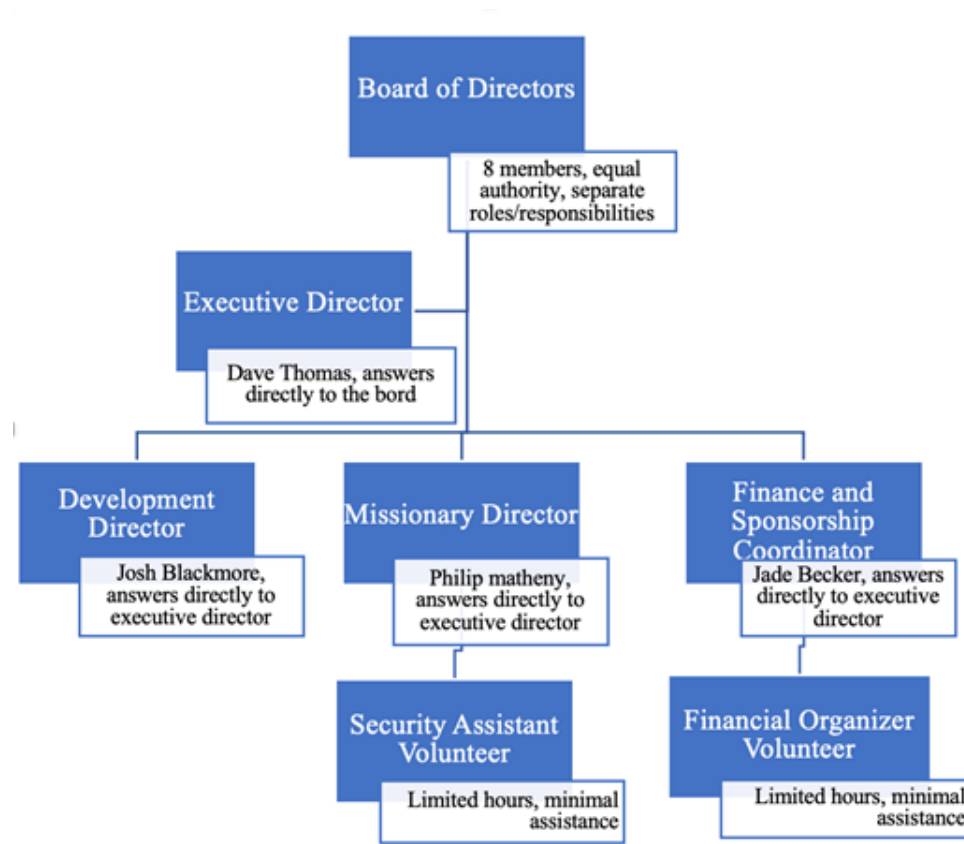
Management Plan

Form of Ownership

Sheltering Wings (SW) is a nonprofit organization under a 501(c)(3) (D. Thomas, personal communication, November 8, 2021). It has no ownership, per-say; however, it is run and operated by a board of directors who have the final say on all matters. The 501(c)(3) classification works well for SW and provides a handful of benefits specific to nonprofits. The organization's contributions are tax-deductible, and its earnings are exempt from taxes, as long as all of its earnings are directly related to its purpose as a nonprofit. If SW generates revenues unrelated to their mission, the organization pays income tax on those earnings (IRS, 2021). In the event of a layoff, SW also does not have to pay unemployment to their former employees for any length of time (Cullinane, 2013). The tax-exempt qualification for contributions is helpful for SW to provide their customers with a system to receive tax deductions for their donations (D. Thomas, personal communication, November 8, 2021). Administration through a board of directors, rather than through ownership, suits SW well and has not generated any administrative conflicts.

Organizational Structure and Chart

Figure 4. Organizational Chart



(D. Thomas, personal communication, November 8, 2021)

Organizational charts are vital in understanding the structure of a company when individuals have a multitude of responsibilities. Typically, nonprofits segment into the same three categories, governance, programs, administration; SW is no exception (Magloff, 2019). The organizational structure of SW is concise. The eight board of directors oversee the organization. All members have equal authority and voting power; however, the president, vice president, and secretary have more responsibilities. The board writes and solidifies policies on how to handle or navigate any situation that may arise.

Executive Director, Dave Thomas, is also a member of the board (D. Thomas, Personal Communication, November 8, 2021). He ensures the daily implementation of the policies written

by the board and oversees the remainder of the employees. Three salary employees answer directly to the executive director: Finance and Sponsorship Coordinator, Jade Becker; Missionary Director, Philip Matheny; and Development Director, John Blackmore. Becker fields most incoming calls from sponsors. She also updates donors and missionaries and fills any graphic design needs that arise. Matheny helps missionaries with their day-to-day needs. He runs a security search every day and updates each region on possible threats. He writes the emergency response plans that each missionary takes into the field to help them remain safe and calm in dire circumstances. Blackmore oversees growing the portfolio of missionaries and organizations that SW reaches. He focuses on building a relationship with Liberty University and similar colleges as a platform for sending short-term mission groups.

SW contracts an accountant who fills all accounting gaps that Becker and Thomas do not fill (D. Thomas, personal communication, October 4 - November 8, 2021). She works closely with Becker but reports directly to Thomas. Under Matheny, a limited hour, a part-time volunteer helps write the security bulletins, working around ten hours a month. Likewise, under Becker, a volunteer assists with reconciling bank statements each month. The volunteers report to the position they are aiding and the Executive Director.

Focusing too heavily on the rigidity of an organizational structure can damage relationships and limit employees. Heavily stressing that the organizational chart discourages individuals from excelling if it infringes on the authority or duties of the individuals above them (Indeed Editorial Team, 2021). SW seeks to maximize reach by giving freedom to their employees and avoiding micromanagement (D. Thomas, personal communication, October 25, 2021).

Qualifications, Experience, Expertise, and Roles of Members of the Management Team

Thomas has operated as the executive director for SW since 2013 (D. Thomas, personal communication, October 6, 2021). He assists the organization and handles all executive duties, information and technology upgrades, and human resource needs. Thomas works with Becker to manage event planning and donor relations when needed. He also performs all other tasks necessary for the organization.

Becker serves as the financial and sponsorship coordinator at SW. She performs many different functions within each role (D. Thomas, personal communication, November 8, 2021). Her financial responsibilities include processing financial transactions and ensuring the accountability of the accounting system. On the sponsorship side, she works with field missionaries to take notes of their expenses and needs with handling all donor relations. She also acts unofficially as the marketing director for SW. Becker manages SW's website and Facebook as well as plans events for the organization.

Matheny is the missionary director for the organization. He performs a variety of duties like other staff members. Matheny prepares missionaries by helping them to create a budget, training them, and assisting in fundraising efforts through consultation (D. Thomas, personal communication, November 8, 2021). While on the field, he communicates directly with the missionaries to meet their needs to relay pertinent information. He also acts as the security watchman for SW. By using security intel from partnered agencies, Matheny ensures the safety of each missionary. He also helps the organization avoid any potential emergencies for missionaries by operating its crisis management program.

Blackmore joined SW as the development director in 2020. Like the other staff members, he has a couple of different responsibilities. First, he gathers resources for the

organization through fundraising efforts (D. Thomas, personal communication, November 8, 2021). His other commitment is to establish relationships with organizations looking to send people on short-term mission trips. He coordinates these trips and assists in fundraising efforts as well.

Currently, SW lacks an accountant for everyday office functions. It recognizes the need to have levels of separation for accounting and does not have a thorough knowledge of the mechanics of nonprofit accounting. SW currently contracts an outside accountant, but this remains inefficient for everyday financial needs. There is also a lack of skills regarding Excel among current staff members. Excel usage is common throughout all business areas; much of SW's software utilizes Excel for various purposes. Excel mastery is essential for the efficiency and organization of data and financial transactions. A donor has provided most of the salary for a new position at SW (D. Thomas, personal communication, November 8, 2021). SW intends to use this position to meet the more pressing needs of the organization. As soon as the organization develops a position with a proper job description, strategizes training methods, and obtains more funding, it will implement this new position into their operations.

Other Stakeholders

As a mission management organization, SW has many different stakeholders, which are all impacted by decisions and any environmental impacts on the company. As stated above, SW currently has a board of directors that consists of 8 members. The board sits above the executive director, Thomas, and he answers to them and is also a part of the board. It governs many of the decisions made by the organization and create the governing policies that the administrative team must follow. SW also has its four administrative members as stakeholders who manage the other major stakeholders: the missionaries. The company's decisions directly impact and influence the

churches and communities in the organization's reach (D. Thomas, personal communication, November 8, 2021).

Other major stakeholders are the donors to the missionaries and the organization. SW impacts donors as it utilizes and operates through donor contributions. Lastly, the churches SW partners with are significant stakeholders as the work of SW missionaries' directly impacts them and their communities.(D. Thomas, personal communication, November 8, 2021).

Professional Service Firms Providing Management Support

The organization completes the majority of the administrative work that is needed. However, SW does contract a third party to consolidate their financial statements and a contract accountant to help with other bookkeeping needs. Thomas does the accounting on a day-to-day basis. (D. Thomas, personal communication, November 8, 2021). It also utilizes an accounting platform called Oracle Netsuite to keep their records. Oracle Netsuite has helped automate much of how the company operates (Costello, 2020).

Currently, SW is working towards bringing service firms to aid in automating much of their operations, such as emails to donors and missionaries. Automation will alleviate some repetitive office work so employees will have more time or other responsibilities (D. Thomas, personal communication, November 8, 2021). With growth being at the forefront of the company's desires, it is looking at making way for more of their administrative team to go to conferences to gain more insight on the field and develop their company. Apart from this, SW does not bring in other consultants. (D. Thomas, personal communication, November 8, 2021).

Management Style and Culture

The management of SW is well respected and carries significant influence in their company and among their missionaries because of their experience and accomplishments. Most

of the staff have been a part of ministry or missions in the past, allowing their influence to be heavily respected. The management team also clarifies that it is not just interested in accomplishing their goals but also in the well-being of the missionaries themselves. This focus is evident through its vigilant security watch; SW provides the best experience possible for each missionary. (D. Thomas, personal communication, November 8, 2021).

The turnover rate of SW has been significantly low since the start of the company and has seen missionaries past and present stick to their organization. Members of the administration team have stuck with SW and want to see the company continue to flourish. From the perspective of missionaries, SW has seen much success; only one missionary has left the field, resulting from the coronavirus (D. Thomas, personal communication, November 8, 2021).

Recommendations

SW has a good foundation within its management style and has established a culture and style that has brought it to its current standing with great rapport. With the company looking to expand, it is crucial that SW hires more personnel within their administrative team and spreads the responsibility of personnel in the team across more people. More personnel will make it much easier for individuals to focus on their specific sections rather than spread too thin. This hiring will also bring in different perspectives and experiences, which will help the company reach more missionaries and churches around the nation and the world.

The organization should also build an organizational structure that enables growth and promotion. That way, employees are working towards the company goal and seeking to establish their accomplishments to boost certain benefits. Motivation through different methods through pay or other fringe benefits will also drive employee enthusiasm.

SW management should celebrate milestones to unify staff, donors, and current and former missionaries to promote culture and a concept of longevity and growth within the institution. Lastly, the company should consider creating an internship program and cultivating the next generation.

Marketing Plan

Company's Message

Sheltering Wings (SW) is a Christian organization seeking to reach “the lost and disenfranchised throughout the world and bringing the reconciliation of Christ” (Sheltering Wings, n.d.). It does this as a missionary management nonprofit and helps missionaries across four continents. SW, already has aided twenty-plus missionaries in their ministry and is devoted to "seeing individuals equipped and sent to fulfill the work of the gospel" (Sheltering Wings, n.d.).

Missionary management nonprofits, like SW, rely on marketing heavily. SW takes ten percent of donations for administrative fees, so finding new missionaries is their primary source of income (D. Thomas, personal communication, October 8, 2021). So far, SW has been successful just using word-of-mouth advertising, but it is looking to grow its impact using recruitment marketing.

Organization Slogan

SW has been using the slogan "Partner with us", since 2019 (Sheltering Wings, n.d.). The slogan is their main call to action. This is a fitting slogan because it shows that their organization focuses on partnering with the missionaries rather than being their boss. The slogan also invites donors to take part in their mission.

Organization Logo

1.



2.



3.



Ruth Cox came up with SW's name in 2002 (D. Thomas, personal communication, October 25, 2021). SW's logo has gone through several iterations; the one the organization is currently using, logo one, was created by Jade Becker in 2019 (D. Thomas, personal

communication, October 25, 2021). The logo features a picture of the earth with the continents in tan, and the water is a faded navy. Next to the globe is its name, "Sheltering Wings" in the same navy as the water on the logo. The logo does not directly reveal the unique selling proposition, but it shows its focus is the entire earth. This is essential as it supports missionaries everywhere and does not want to exclude anyone.

Unique Selling Position

SW's main selling proposition is that it is a small nonprofit with the resources of a larger organization. Since SW is smaller, it can make each missionary feel like part of the SW family (D. Thomas, personal communication, October 8, 2021). SW takes the best parts of missionary management and missionary consultant organizations. The organization does not tell the missionaries how to spend their time; SW helps them out along the way. SW alerts the missionary of any dangers in their area and helps with legal issues (D. Thomas, personal communication, October 8, 2021).

Marketing Strategy

Historic Marketing

Historically, SW has directed its marketing towards missionary recruitment, sponsorship programs, and collecting donations to fund them and the organization (D. Thomas, personal communication, October 6, 2021). The marketing strategy has always been straightforward towards its target audience. This strategy has benefitted SW because there is no need to complex donation collections, and donors appreciate a seamless, straightforward donation process. Using direct marketing tools, SW can accomplish its mission to reach the unsaved and less fortunate alongside the missionaries it supports.

For missionaries, SW has accomplished much due to its marketing practices. SW has been supporting missionaries since 1999, starting in West Africa. With the support of their founder, Ruth Cox, missionaries of SW have built a clinic, two schools, an orphanage (Sheltering Wings, 2018). Since then, SW has been able to recruit twenty-two long-term missionaries. Each missionary has their own unique story on the impact they have made in their location through the support of SW. On the organization's website, there is a list of missionaries with their detailed testimonies. SW also makes regular updates on its Facebook giving live updates on the work of its sponsored missionaries.

Donors are the reason why SW can equip and send out missionaries. It is also responsible for sponsoring people in need as well as covering the organizations' business expenses. Because of this, SW strives to attract more donors to impact more people's lives. The number of missionaries and projects has increased over the years due to the generous donations of people. For this reason, the organization highlights partnerships with "all Saints in Jesus Christ" (Sheltering Wings, 2018). For SW to continue to impact people's lives, it will need to attract more donors.

Missionary recruitment is a part of the mission of SW. It seeks out people with a heart for reaching the lost and spreading the Gospel in areas in need. Through its current missionary support, SW operates in four different regions. SW recognizes the need to branch out to other countries in need and strives to seek out more missionaries to meet this need. Dave Thomas has expressed the desire to work with colleges to support missionary recruitment (D. Thomas, personal communication, October 25, 2021). This strategy would effectively reach a younger audience of missionaries looking for an organization to sponsor their mission.

Target Markets

Missionaries are crucial to the mission of SW. Without them, SW will not be able to accomplish its mission to reach the less fortunate and lost in the world. The organization's goal is to support as many churches and missionaries as possible (D. Thomas, personal communication, October 6, 2021). For this reason, SW focuses its marketing on missionary recruitment. SW seeks out missionaries through a variety of ways, including conferences and its website.

Because SW is a nonprofit, its entire source of income comes through the support of donors. The typical donors are the family and friends of the missionaries. Through the money received, SW can support missionaries, cover administration costs, and payout wages. Due to this, SW seeks to raise awareness for its cause and attract more donors. Currently, the organization has a database of 2,000 donors (D. Thomas, personal communication, October 6, 2021). The organization has grown and accomplished much due to the support of the donors it currently has. SW will need to restructure its current marketing strategy to attract more donors in order to support more missionaries and reach more countries.

Sustainability of Target Markets

The two primary target markets are large enough to maintain SW's affairs and goals. Last year, SW was able to raise over \$1.2 million through the support of its current donors. This year was the most profitable despite experiencing COVID-19 drawbacks. Once SW can restructure its current marketing plan, it will attract a larger audience of donors. Doing so could cause profits to double or even triple and allow SW to perform more missionary support and hire additional needed personnel for its staff.

The target markets both rely upon the support of Christians. There is an abundant source of Christians in the U.S. According to the Public Religion Research Institute, in 2020, thirty-six

percent of American adults from ages eighteen to twenty-nine are Christians (The 2020 Census of American Religion, 2021). With 200 million Christians living in the U.S., that means there are about 72 million potential missionaries. According to the same source, there are about 64 million Christians over fifty in the U.S. This demographic represents a considerable market for potential donors for SW. In addition to this fact, every missionary tends to bring donors with personal ties for financial support. SW needs to capitalize on the available large-scale target markets to maximize income and support for current and future missionaries.

Purchasing Patterns

SW receives donations every day in a variety of forms. These include electronic payments and phone calls. Most of the contributions come via electronic means, but a significant portion comes by checks and other means. Due to this, the organization wants to implement automation in marketing and accounting (D. Thomas, personal communication, October 6, 2021).

Target Market Trends

It is typical for college and high school students to go on short-term mission trips. Currently, there are more than 4,000 short-term mission trips targeted at college and high school students (2021 Missions Trips, 2021). The Council for Christian Colleges & Universities states there are over 185 Christian colleges globally (Council for Christian Colleges & Universities, 2021). A significant portion of these colleges are in the U.S. SW will benefit by partnering with these schools in sponsoring its trips. It will be another avenue to create awareness and attract more donors and missionaries to the organization. SW should focus marketing on these schools to train and equip these young and aspiring missionaries.

Missionaries who go on a short-term mission trip are more likely to return for a long-term trip (D. Thomas, personal communication, October 25, 2021). Missionaries that return will tell their family and friends, which also attracts more donors and brand awareness. Long-term missions are on the decline in North America. In 1970, eighty-eight percent of mission trips were long-term, yet in 2021, that number was only fifty-three percent (Zurlo et al., 2021). Due to these facts, it will be beneficial for SW to emphasize sponsoring short-term mission trips.

Internal Marketing

The employees at SW strive to reach and impact the lives of the unsaved and unfortunate. They strongly believe in SW's cause as they are missionaries themselves. They regularly keep in contact with each other using a Facebook group chat known as the "Sheltering Wings Encouragement Chat" (D. Thomas, personal communication, October 25, 2021). The staff not only support and minister to other people but also among themselves. In the chat, the employees share success stories and words of encouragement from their personal lives. It is crucial to have a community as an organization so that employees have faith in SW and remain engaged. SW recognizes this and implements it from the administrative level to the operations level.

Marketing Mix

Product

Because SW is a nonprofit religious organization, the organization provides services rather than products. As mentioned, the organization is committed to reaching the unsaved and lost by equipping and sending missionaries into different countries. The organization utilizes donors to provide funding and resources for outsourcing missionaries to various countries. It receives money from its website and outside sources and distributes it on a needed and timely basis. In addition to collecting donations, SW also has a sponsorship program. The user can

choose between sponsoring either a child, widow, or a family at different rates per month on the website. Besides sponsorships, SW also recruits missionaries looking to have a missionary business to operate from. Because SW works with smaller churches, the churches often lack the resources needed to care for their missionaries (D. Thomas, personal communication, October 6, 2018). The organization's business model works perfectly to meet this need.

SW promises to work with missionaries and churches to ensure they have all the tools and knowledge needed for their mission (Sheltering Wings, 2018). It assists them in various ways, including creating a budget, coordinating missionary training, and helping produce fundraising materials. It also assists them with fundraising efforts and making financial statements. It is important to note that SW monitors the security of each missionary closely and the current standings of the country out of which the missionaries operate. With SW's services, missionaries can go to different regions, share the Gospel, and impact people's lives.

Product Positioning

SW does not provide luxury services, but services that affect the lives of people in need. Its services impact people's lives through humanitarian and spiritual means. For this reason, the services that SW provides appear stable in the industry.

SW's services align with its marketing efforts because of the people's lives it has changed (D. Thomas, personal communication, October 25, 2021). Donors give to the organization to help people because they personally cannot do so themselves. Missionaries partner with SW because of the shared goal to see Christ's work in themselves and the people around them. SW's services accomplish this goal for both donors and missionaries alike.

Pricing

SW provides a few different services for missionaries and donors. Even though the organization is a nonprofit, it still requires a constant flow of income from donors to cover administrative costs and other vital expenses. SW currently has a database of about 2000 donors (D. Thomas, personal communication, October 6, 2021). Of this number, about 900 – 1100 are considered active donors. SW views active donors as those who donate at least once a month. Donations come in various forms ranging from checks to the organization's website, but most come through electronic contributions. These donations tend to come from an older generation of givers who own a house and family. The donors also tend to have a personal connection to the missionaries they are supporting. Missionaries are responsible for raising their own money. SW takes ten percent of every donation for business expenses (D. Thomas, personal communication, October 25, 2021). The remaining portion supports the missionary through various means such as security intel and direct monetary distribution on a needed or timely basis. In 2020, SW's gross profit was \$1,244,556.97. As mentioned, SW currently sponsors twenty-two missionaries. This number indicates each missionary roughly costs about \$56,571 per person. This amount is a rough average, but each requires more or less depending on the location and situation. In 2019, SW's gross profit was \$964,308.87. When comparing both years financially, it is clear that SW is growing and can continue supporting its missionaries financially year after year.

Pricing Practices

Through the ninety percent of the donations received, SW can provide many services for its missionaries. These services include security management and managing all the donations (D. Thomas, personal communication, October 25, 2021). It also allows the organization to provide

fundraising materials and provide and all the necessary resources it may need. SW utilizes every donation efficiently and appropriately to ensure the wellbeing of every missionary.

Through the small amount collected through donations, SW can cover all expenses. Last year, the organization's expenses were \$1,217,804.81 compared to a gross profit of \$1,244,556.97 (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). This results in a net income of \$26,752.16. This number may seem like a small amount, but SW does not seek profits, but people's lives changed.

Pricing Comparison

As stated previously, SW takes ten percent from donations to support business costs. This is well below the fifteen percent most charities take. Most charities use seventy percent of donations for programs (Today Show, 2014). SW uses ninety percent and still can cover administrative expenses.

Place

Most of the services that SW currently provides are online. However, the organization does operate in various places in support of its missionaries. Sheltering Wings has headquarters in Leasburg, Missouri, with it being the only administrative location. Missionaries come to SW with a destination and budget in mind. SW then works with them administratively to provide funding, security consultation, and other necessary resources for that missionary. There are currently fourteen active missionaries on the website, all doing work in the following regions: West Africa, East Africa, the Middle East, and Southern Asia (Sheltering Wings, 2018). SW first began doing missionary work in West Africa with Ruth Cox in 1999. She established the organization to help her build an orphanage for the children in need there. In addition to the

orphanage, SW built a primary and secondary school in West Africa and is currently building another ministry in another small village nearby (Sheltering Wings, 2018).

Besides West and Central Africa, SW has also moved into Eastern Asia by supporting the House of Samuel in 2019 (Sheltering Wings, 2018). With support from SW, the House of Samuel started a children's home and began ministering to people in desperate need. SW also has operations in the Middle East through its support of the Ozturk family in 2019 and Matt Black since 2005. Although it currently has operations in five countries, SW seeks to recruit more missionaries and connect with more local churches to reach more of the lost and unsaved in other countries.

Distribution Method

Because SW relies upon donations for income, it markets directly to its donors. Donors are notified directly via mass emails or quarterly newsletters. Donors are more likely to give when contacted directly about a missionary they have personal connections (D. Thomas, personal communication, October 25, 2021). SW infrequently sends mass emails often due to this fact. The organization also markets to donors and missionaries directly through its website.

SW also markets directly towards missionaries. The organization's Facebook services as a community by providing updates on current missionaries and their mission (D. Thomas, personal communication, October 25, 2021). It is also an outlet for aspiring missionaries to connect with ones working with SW. Through its use of quarterly newsletters, its older donors can see upcoming projects and success stories, among other notable things. These direct methods provide missionaries with a trust in the organization and reason to partner with the organization. These methods help SW create a strong brand identity among missionaries and encourage partnerships.

Channel Partners

SW is currently not working with any channel partners. The organization instead relies upon other forms of marketing to raise brand awareness. Thomas has expressed the desire to utilize Virtuous software for marketing and fundraising automation purposes in the future. Currently, plans are in development for future implementation (D. Thomas, personal communication, October 25, 2021). Once integrated, it will relieve a portion of the staff's responsibilities. This will also allow them to focus on other essential business operations.

Physical Location

SW has headquarters in Leasburg, Missouri. Because it relies upon donors for income, there is not a need to have multiple locations stationed. Instead, SW depends upon word of mouth and other forms of marketing to raise awareness for its cause. As for missionaries, SW provides services administratively and virtually. For this reason, the location is conducive for the target markets.

Promotion

SW relies upon direct marketing channels to raise brand awareness. The organization currently does not have a marketing budget in place. Thomas is responsible for the marketing of SW. He does so in his spare time and uses accessible marketing sources such as Facebook. In the past, SW has utilized a few different methods to attract more donors. The organization usually attends a couple of conferences yearly and sets up an informational booth. It usually attends the International Conference on Missions, an organization that oversees a conference on missions. Through Thomas's connections, SW has also participated at the Missouri Christian Conference. SW can attract more donors and raise more awareness during this conference (D. Thomas,

personal communication, October 25, 2021). The organization also employs Facebook in addition to emails and the organization's website to drive donations.

Selling Basis

The services provided by SW support missionaries through the support of donors who cannot perform missions currently. For this reason, donors feel better about themselves when donating. They believe they are adding value to the lives of people in need and growing the kingdom of God. In return, donors are met with a feeling of goodness and satisfaction, knowing their donation has gone to a worthy cause and impacted someone's life.

Even though SW is a nonprofit, it still needs to profit from donations to run the organization. As mentioned, the organization takes ten percent from donations to cover business expenses. Due to this, SW's services are based on pricing in addition to value.

Use of Media

SW sends out a physical newsletter detailing information about all the missionaries currently operating with SW every quarter. It also raises awareness about upcoming projects and reasons to donate. The board of SW has expressed the desire to move away from physical newsletters (D. Thomas, personal communication, October 25, 2021). Thomas believes this is still an excellent avenue for marketing because most donors come from an older generation. The organization only uses Facebook and no other forms of social media. It is accustomed to physical forms of marketing. For this reason, the use of physical newsletters remains, but SW seeks to find an alternative method for reaching these donors.

Facebook is known for its large user base and is a practical choice for direct marketing for SW. Facebook is currently the only social media account that SW has. Now, the organization page has 1,279 likes with 1,274 followers. Each post, on average, receives 11 – 15 likes and has

1-3 comments. SW stays active by posting once a week (D. Thomas, personal communication, October 25, 2021). On its Facebook page, SW makes posts about current missionaries and success stories through donations received. In addition to posting missionary testimonials, SW occasionally makes posts seeking contributions for specific projects or people in need of sponsorship. The purpose of SW's Facebook page is not to ask for donations but to build a community with its user and stay in contact.

In addition to Facebook, SW utilizes email campaigns to alert subscribers of current SW operations and advertise specific campaigns for missionaries stationed. As mentioned, donors tend to give for causes with people with whom they have personal ties. For this reason, mass emails are not sent out regularly for donations. Instead, one email seeking contributions for a particular missionary is sent instead of a collective cause for SW (D. Thomas, personal communication, October 25, 2021). SW has found this to be the most effective use for email campaigns.

SW also uses its website to market directly to its donors and create sponsorships for widows and children. It is utilized for missionary recruitment as well. SW's website is simple and concise. It functions more as a billboard than a website. The website provides information about SW and most of the missionaries it sponsors. It also provides links to donate and to the sponsorship program. Because the website is straightforward, it allows users to find information about its beliefs and operations quickly. It also provides a convenient location to donate to a particular cause of the user's choice.

Analysis of Marketing Channel

Through Facebook, SW can build a trusting relationship with supporters and give live updates for its current operations. The donors can see the impact of their donations on both the

missionary and the people in need. The website is suitable for collecting donations and providing more information about SW's services and missionaries. Lastly, its use of a physical newsletter effectively reaches its older generation of donors who do not use other media forms. For all these reasons, SW's marketing content is used appropriately for the various media channels.

Search Engine Optimization

Currently, the SW website suffers from a lack of Search Engine Optimization. The website is simple and offers information about SW and its services and missionaries. But when searching the organization on a search engine, the website does not appear among the top results. This issue makes it difficult for SW to connect with potential donors and missionaries. The website will benefit from using SEO. By restructuring and rewording the website, SW will see a significant boost in traffic to the site. SW can connect with donors and missionaries more easily by wording its services and content appropriately and strategically. Through SEO, SW will see benefits such as greater brand awareness and a broader target market. SEO will not cost SW a substantial amount and will allow it to accomplish its mission of reaching the less fortunate more efficiently.

Analysis of Media Use

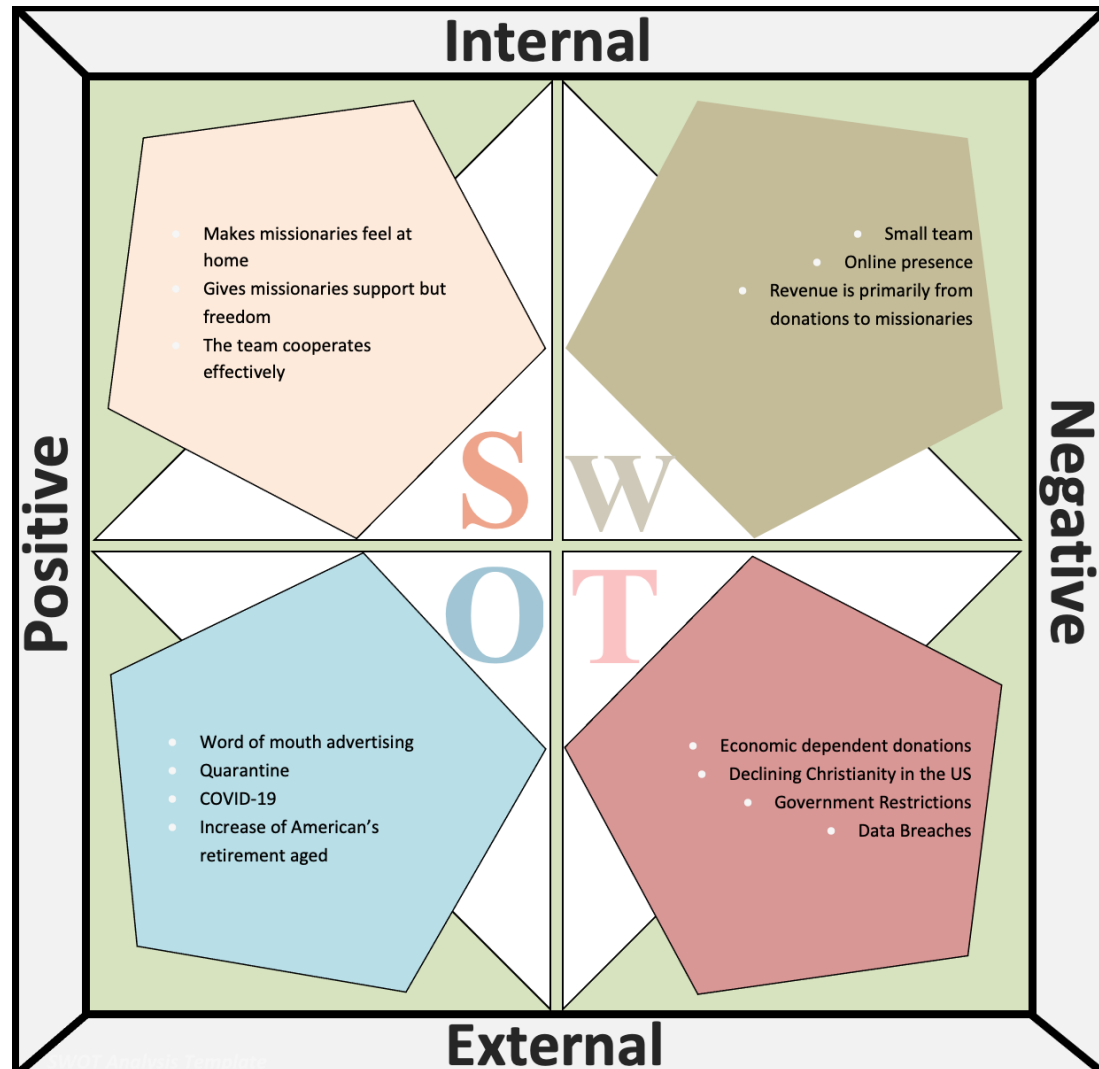
Through its direct marketing tactics, SW can effectively reach its target audience of missionaries and donors. Donors are more likely to give based on personal and direct connections. By seeking donations and posting updates on missionaries on Facebook, SW can connect directly with contacts and supporters. The use of social media is in line with its use of email campaigns and the organization's website. These are other methods SW uses to connect and update donors and missionaries on current operations. These marketing tools have helped SW grow much during the last twenty years and will continue to benefit them in the future.

Sales Management and Recruitment

SW relies upon word of mouth and other forms of direct marketing to raise awareness for projects and donations. Because of this, it does not have a dedicated sales or recruitment force.

As mentioned, Thomas is responsible for most of the marketing for SW. He works with conferences to set up informational booths, among other methods, to connect with potential donors and missionaries. Jade Becker performs many duties outside of her financial role regarding donations. She is responsible for answering all donor-related calls and makes routine posts on the organization's Facebook (D. Thomas, personal communication, October 26, 2021).

SWO.T. Analysis and TOWS Matrix



Strengths

SW has three primary strengths. It gives missionaries support but freedom, SW's team, cooperates effectively and makes missionaries feel like family. SW is the perfect solution for a missionary that wants the freedom of doing it on their own, with the support of a missionary management organization. SW assists the missionaries throughout the entire process. Before the missionaries are in the field, SW helps them train and learn about the area they are operating in. SW also helps them make a budget and assists them with fundraising materials and strategies.

Once the missionaries are in the field, the missionaries make all the decisions they want to operate. However, SW helps the missionaries know when anything is going on and a recommended action. SW handles the financial transactions and ensures that the missionary receives the donation, and helps with taxes when it is time (D. Thomas, personal communication, October 27, 2021).

SW's team cooperates effectively. This is important because teams that work well together see an increase in efficiency (Wehbe, 2021). SW has a small team, leading to a plethora of responsibilities for each staff member. The SW team has worked together for several years and runs operations smoothly while maintaining a healthy, supportive work environment (D. Thomas, personal communication, October 8, 2021). Having a supportive work environment is beneficial because organizations need innovative ideas to remain competitive, and SW makes each team member feel like they can share their idea (Wehbe, 2021).

Another strength is SW makes its missionaries feel like family. This would not be possible if the SW team did not already have a strong community. Before each missionary goes into the field, SW takes them in, trains them, and welcomes them into the community. Each missionary knows that if they need help, SW will be there to assist (D. Thomas, personal communication, October 25, 2021). This was highlighted when a missionary needed help with adoption. Thomas called government officials to make sure that it went smoothly (D. Thomas, personal communication, October 25, 2021).

Weaknesses

SW has three weaknesses to be aware of: it has a small team, receives most of its money through donations to a missionary, and has a small online presence. SW has four employees. This results in every one of them having to wear many hats (D. Thomas, personal communication,

October 8, 2021). Most organizations will have one person in charge of a team over a department. SW has each of its employees in multiple departments. The result of this is little time for marketing and recruitment.

SW is a missionary management organization, and one of the downsides of this is that people rarely donate to SW itself (D. Thomas, personal communication, October 8, 2021). Most of its donors have a relationship with one missionary and are very unlikely to donate to another (D. Thomas, personal communication, October 8, 2021). This causes budgetary concerns as SW needs a constant influx of new missionaries to remain viable.

Finally, SW has little online presence. It has a website and Facebook page (D. Thomas, personal communication, October 25, 2021). The website has not had any search engine optimization and is not tracking analytics (D. Thomas, personal communication, October 25, 2021). The Facebook page, while professional, does not share the same brand identity as the website.

Opportunities

The opportunities for SW are as follows: quarantine, word of mouth (W.O.M.) advertising, COVID-19, and an increase in the retirement age. SW has an opportunity due to the pandemic and people being forced into quarantine. The COVID-19 pandemic caused 24% of the American population to feel an increase in connection to their religious faith (Pew Research Center, 2021). Since SW donors are primarily Christians, this expands the pool of potential donors.

So far, SW has primarily been using W.O.M. advertising to recruit new missionaries. This has worked for SW; however, there is room for improvement. This presents an opportunity for SW to start other forms of marketing to increase recruitment.

COVID-19 has created another opportunity for SW to help more people. COVID-19 has created a dependence upon nonprofits and religious organizations. 1.5 million children, about the population of West Virginia, lost a guardian during the first 14 months of the pandemic (Dun & Bradstreet, 2021b). SW can collaborate with the C.D.C. to send short- and long-term missionaries to help the affected individuals.

SW can also use the increased number of people's retirement age to their benefit. A major portion of donors for nonprofits comes from older Americans and their estates. By 2060, there is expected to be a 5:2 ratio of working-age adults to retirement-age adults. (Dun & Bradstreet, 2021a). A recent study by E.H.T.C. found that "people between 49- and 67-years old account for 43% of charitable giving and each one gives about \$1,200 per year, the survey found" (Sieracki, n.d.). The increase in older Americans expands SW's pool of potential donors.

Threats

Charitable donations are strongly dependent on economic conditions because they are based on disposable income. In unfavorable economic times, donations to religious organizations typically diminish as the need for its programs increases (Dun & Bradstreet, 2021b). In the past year, SW has seen this happen, and with the economy being as unpredictable as it is, it poses a threat to SW

SW collects confidential personal information that can cause serious harm if a data breach occurs. (National Council of Nonprofits, 2021). Hackers are more likely to target small to medium-sized businesses because they do not have the money for advanced cybersecurity (Cyberpolicy, n.d.). Nonprofits also have a higher-than-average rate for cyber-attacks because they collect payment information, they are less likely to improve its security from year to year,

and many are not adequately prepared for an attack (Matthews, 2019). This is a problem for SW because it is a small nonprofit, so the risk is higher.

Even though there has been an uptick in Christianity, there has been a downward trend of people who identify as Christians. The percentage of U.S. adults who identify as Christian has decreased from 78% in 2009 to 65% in 2019. Meanwhile, U.S. adults who identify as religiously unaffiliated have increased from 16% in 2009 to 26% in 2019 (Pew Research Center, 2019). If this trend continues, SW could have increased difficulty finding donors and missionaries.

Government restrictions and social hostility also threaten religious organizations in several countries, including Afghanistan, China, Egypt, India, Indonesia, Russia, Turkey, and others (Dun & Bradstreet, 2021b). Furthermore, legislation, public policy, and government leaders can change government funding availability for nonprofits (Dun & Bradstreet, 2021a). SW must constantly monitor the areas in which its missionaries live and remove missionaries, as necessary. In the past year alone, SW had to pull a missionary from Uganda (D. Thomas, personal communication, October 25, 2021). If the missionary is pulled in the field, SW is no longer receiving donations for them.

T.O.W.S. Matrix

TOWS Matrix		
	Strengths	Weakness
Opportunities	S-O Increase recruitment methods with tabling More short-term missions Drive web traffic	W-O Recruit more missionaries Hire recruiter
Threats	S-T Partner with churches Increase recruitment by adding short-term & apprenticeship	W-T Update Website Social media Outsource Webmaster

The TOWS matrix reveals several strategies based on the SWOT elements. Primarily, SW needs to increase its recruitment methods in diverse ways. This will allow for increased revenue from new missionaries. SW should also update its website and social media. Driving web traffic will also be an important strategy to take advantage of its positive image and expose it to new donors and missionaries. Finally, SW should partner with churches and outsource its webmaster. Partnering with churches will help solidify a donation-based through economic downturns and

will help connect more missionaries to SW if the downward trend of Christianity continues.

Outsourcing a webmaster will help with cybersecurity along with building an online presence

Marketing Plan Budget

SW spent \$8,141 on marketing in 2019 and \$9,056 on marketing in 2020. Newsletters are sent every quarter and cost \$5,200 for the year. The additional expenses are attributed to website maintenance, brochures, and the organization's storefront that links its website to NetSuite.

NetSuite is the accounting software used by the organization (D. Thomas, personal communication, November 1, 2021). This is discussed further in the projected marketing plan budget below.

Future Marketing Strategy

Sheltering Wings should continue to communicate its current message, "Seeing individuals equipped and sent to fulfill the work of the gospel" (Sheltering Wings, n.d.). This has supported them so far just on word of mouth, which shows that its message is working. However, it should make its unique selling proposition clear on the homepage of its website (Larson, 2019). Making its unique selling proposition clear on the homepage will inform potential missionaries and donors why they should choose SW.

Slogan

The Oral Roberts University (ORU) Consulting team recommends that SW update its slogan. The new slogan would be "Wings for the kingdom." This better represents its name. It has the added benefit of conveying the organization's message. A good slogan is a "key phrase or set of words that communicate the essence of a brand, and one that is designed to stick in the minds of consumers" (Gilliland, 2018). While not providing a call to action, the new slogan encapsulates the essence of the brand.

Logo

The ORU consulting team believes a logo change would be beneficial. The logo that SW currently has fits the organization's messages but does not reflect its name. The new logo incorporates the globe from the old logo but adds wings wrapping around the globe to tie into the name. The logo depicted is a mock-up and could be made blue and tan to remain consistent with the brand identity of the website. The updated logo features the name in wrap-around text. This is recommended for flexibility with SW's marketing materials (Lord, 2017). If SW is interested in incorporating the following logo, the organization can contact the consulting team for contact information for the graphic design artist.



Marketing Strategy

The ORU consulting team recommends that SW starts an Instagram targeting new missionaries. The average age of a Facebook user is 40.5 (Philip, 2016). This is ideal for donors, but the average age of missionaries is 29.7 (Conwell, n.d.). Instagram would be the ideal choice

for targeting missionaries because Instagram's largest user base is between twenty-five and thirty-four. The Instagram should feature mission opportunities, events, bible verses, updates on current projects, and encouragements. Finally, SW should partner with churches that do not have an exclusivity agreement and have a younger audience. This would expose them to the audience that would be most likely to want to go on a mission.

Forbes magazine said, "A business that doesn't have any cohesive branding isn't going to stay in someone's mind for very long" (Jones, 2021). Because of this, SW should continue the same brand identity from its website throughout the organization. SW should start by changing its Facebook brand identity and posts to match its website.

Target Market Segments

SW should continue targeting the same segments of donors and missionaries. It is a Christian missionary management organization, which means that most of its donors will be Christian, and all their missionaries will be. This paired with the average age of a missionary being 29.7 and thirty-six percent of American adults from ages eighteen to twenty-nine identify as Christians, shows that SW is targeting the correct audience (The 2020 Census of American Religion, 2021). Its donor demographic of Christians over fifty is a good choice as they have more disposable income and are less likely to go on a mission of their own (Data Driven Marketing, 2021).

Stability of Marketing Plan

The ORU consulting team does not foresee a shift in the market. The data from the first research suggests that SW's industry's life cycle is stable. In five years, SW should be fine tuning its missionary recruitment marketing. This will be done by doing more of the actions that were successful and modifying the actions that do not work.

Internal Marketing

SW should continue its current internal marketing. In addition to this, it should start announcing whenever it has a new hire, what the team is working on and their accomplishments. SW could also share its blogs and interesting stories from the industry on Facebook.

Pricing

SW current pricing is sustainable for growth. Most charities take fifteen percent of donations for admin fees (Today Show, 2014). This means it is below the industry average which will keep its charity rating high. The organization has been sustainable since 2002 with this pricing model. As it gets new missionaries, it will continue to grow its income. Each new missionary raises their own funds, applies for their visas, and handles their daily work, so not a lot is required of SW with each additional missionary. Requiring missionaries to do some of their own work allows SW to support more missionaries.

Place**Outsourcing**

SW should continue with its automation of marketing with Virtuous. This will free up the employees' time for other responsibilities. SW should look to outsource the oversight of its analytics from Google, building its site authority and continuing its SEO optimization. This makes sense for SW because it would be more cost effective than hiring someone. Additionally, these tasks are normally carried out by the webmaster and require specialized technical skills. It would be difficult for a current SW employee to learn all that would be required of them. Outsourcing will also provide a new perspective and tactics to keep SW's marketing from getting stale (Creswick, 2020). SW could approach an agency or a freelancer. An agency would be more expensive but more comprehensive. A freelancer would be a better fit for SW because it is more

cost effective. This independent contractor would act as a webmaster for SW. Upwork or Fiverr would be a suitable place for SW to start its search as the sites list people who will do the work, provide their previous work, and how much they charge. Webmasters typically charge \$75-150 an hour for their work, which can be done in as little as six hours (Osbourne, 2021). Since a webmaster's role is very technical, they demand a higher pay than SW's average employee. It would be cost-effective for SW to hire them just for the time needed, rather than hire them full-time and give them other tasks.

Sales Management and Recruiters

SW should identify more conferences to table at. This provides a fantastic opportunity to network, increase brand awareness, and build personal relationships with potential recruits. SW could also benefit by tabling at bible colleges like O.R.U. and Evangel. Bible colleges provide a unique opportunity because it contains its ideal demographic for missionary recruitment. SW should partner with the bible colleges and churches for an increased number of short-term mission trips. This in the past has had a higher success rate for recruitment and is an option for people who are not ready to live on mission full time, so building out this area is a worthwhile investment (D. Thomas, personal communication, October 25, 2021). Short term mission trips are a promising investment for two additional reasons: They will expose SW to people interested in missions work, and these missionaries will see all the benefits of choosing SW as their missionary management nonprofit. SW could implement a missionary apprenticeship. This would be in-between short-term and long-term missions, where someone interested in full time missions work could partner with a missionary in the field for a year.

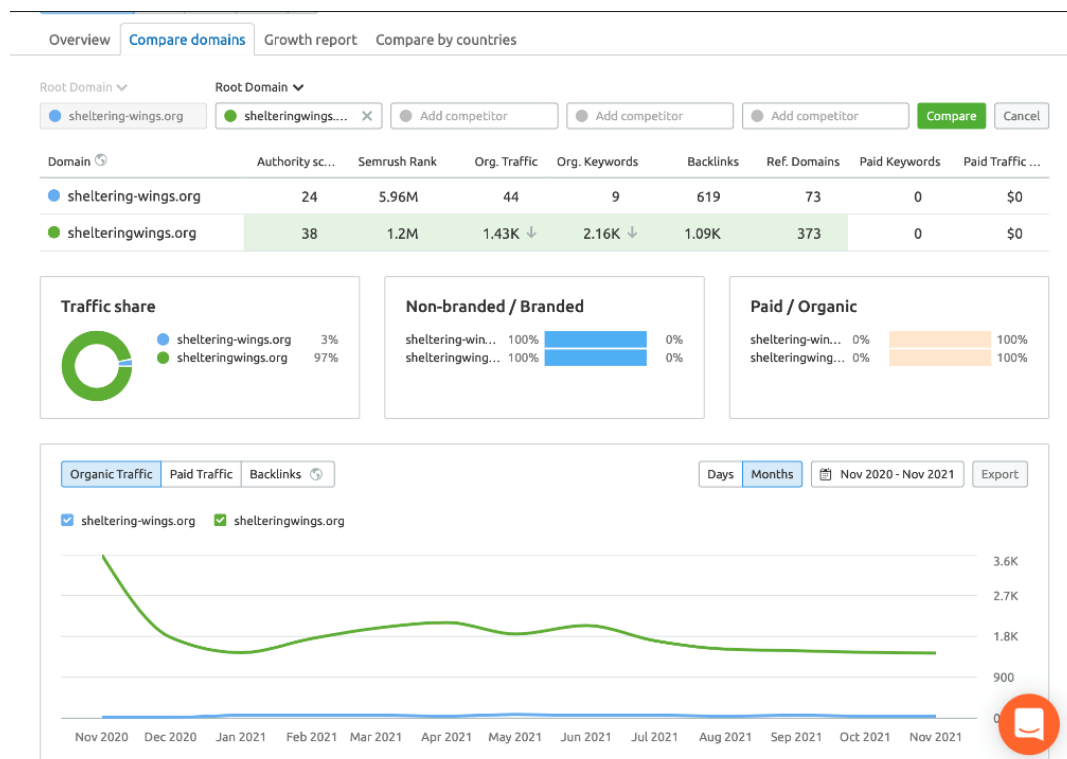
SW should look to hire a recruiter once the department can support one. This manager would look for partners, whether that be churches, colleges, or conferences, build relationships

with potential recruits and continue with new methods of finding new missionaries. This would be beneficial because the employees of SW do not have time to properly recruit more missionaries (D. Thomas, personal communication, October 8, 2021).

Promotion

SW should start marketing to recruit new missionaries. This is its main source of income so it will ensure its growth. To accomplish this, the ORU consulting team recommends that SW increases brand awareness by driving web traffic. The first step would be to update its website by activating google analytics. SW should continue updating its website by adding its unique selling proposition clearly to its homepage, its phone number to the upper fold, the top bar-of its website, and increase the number of keywords used on its website (Larson, 2019).

Figure 5. Website domain statistics



(Larson, 2019)

Next, SW should optimize its search engine optimization (SEO). Yoast and Moz offer a free course in SEO optimization; an employee at SW should go through and complete the checklist. SEO optimization is a concern as shelteringwings.org outranks SW because its domain authority is thirty-eight compared to SW's twenty-four. Domain Authority is a number given by Google to determine how reputable the site is; it is how Google determines how a site ranks on a search query. SW can improve its domain authority by getting more backlinks and referring domains. Backlinks are the number of links linking back to a website, while referring domains are the number of sites linking to a website. The reason both are needed is because you can get multiple backlinks from a site, but it counts as one referring domain. One way this could be accomplished would be to host blogs written by each missionary. Pairing this with requesting for backlinks would create a constant stream of new backlinks (Patel, 2021). This has the added benefit that donors and new missionaries would have a record of past accomplishments, which would provide another reason for missionaries to choose SW.

Driving web traffic success should be judged and modified from Google Analytics. Google Analytics could be learned through Google Analytics Academy or be outsourced to a marketing professional. A milestone for driving traffic would be at least a fifteen percent increase in organic traffic. Another milestone would be increasing the number of backlinks by 300. Gaining 300 backlinks would put them halfway to having more backlinks than the other Sheltering Wings and give SW the coveted number one spot on Google.

Another way SW should promote its organization is through tabling at more conferences, colleges, and churches. This would involve identifying conferences, colleges and churches that have the same demographic as SW's target market and reaching out to table at their events. SW should send a mix of employees and missionaries whenever possible to maximize its impact.

Tabling at these events provides a wonderful opportunity to network and build relationships.

Success in this area would be monitored by implementing a contact form interested individuals would fill out. From here, SW could easily determine which events were worth attending.

The ORU consulting team recommends that SW bolster its short-term missions' program. This would be by focusing on moving the missionaries down the funnel. First, SW should start an email list of people interested in SW's short-term missions. These teams will primarily come from college and church partnerships and networks, but can also come from unrelated people interested in going on missions. The recruiter will build and maintain such networks to compile teams and guide them through the preparation process. The consulting team recommends primarily sending teams who have some relation to one another, rather than sending individuals who will meet for the first time on the field. From here, SW would increase the number of short-term mission trips it administers and announce them through the email list. Once the missionaries return from the short-term trips, they should be added to a separate email list.

The second email list is used to gain recruits for SW's new apprenticeship program. This new program would be for missionaries interested in full-time missions but not ready to fully commit. The missionaries would join another active missionary for six months to a year to learn and ensure it is something they want to do. Apprentices will shadow the process already established for long-term missionaries. With the guidance of a long-term missionary willing to accept and mentor an apprentice, the apprentice will plan their trip and ministry, including developing a budget, fundraising, preparing for ministry, and gathering all needed supplies. While on the field, the apprentice will continue to shadow their mentor and learn from them. The consulting team recommends developing workbooks with information about cultural immersion, different types of ministry, interpersonal relationships, and other major challenges or experiences

an apprentice may encounter. This workbook can be completed with the apprentice and mentor together to debrief a variety of highly probable scenarios.

Participants in the apprenticeship program would be added to a third and final email list, where the long-term missions would be pitched. The success of this program would be determined by the percentage of people who move on to each email list. The recruiter will also frequently contact individuals on the final list to help them process their decision to become a full-time missionary and help them in their transition process.

Marketing Plan Budget

Sheltering Wings Inc Projected Marketing Budget				
Expenses	2020	2022*	2023*	2024*
Direct Marketing				
Recruiter	\$ -	\$ 50,000	\$ 51,500	\$ 53,045
Recruitment Events	-	12,500	15,000	17,500
Print and Email Marketing	9,056	6,792	6,792	6,792
Website Upgrade and Maintenance	-	7,000	750	750
Total Direct Marketing	9,056	76,292	74,042	78,087
Programs				
Short-Term Missions	-	181,500	226,875	272,250
Apprenticeship	-	-	150,000	300,000
Total Programs	-	181,500	376,875	572,250
Total Marketing Expense	\$ 9,056	\$ 188,292	\$ 383,667	\$ 579,042
Total Revenue	\$ 1,244,556	\$ 1,577,737	\$ 1,864,646	\$ 2,151,555
Marketing Costs as a % of revenue	1%	12%	21%	27%
*projected				

Expenses

The consulting team recommends SW hire a recruiter to bring in more full-time missionaries, short-term missionaries, and apprentices. This new position will be paid about \$50,000 a year, which is about the pay of other SW staff. In conjuncture with this new hire, the consulting team recommends SW attend more conferences and begin networking at Bible colleges and churches. The total costs of attending a conference are thousands of dollars (D. Thomas, personal communication, October 25, 2021). With travel, lodging, and food for all attending employees, plus the costs to attend the conference, the consulting team estimates these total costs to be about \$2,500 per conference. It is recommended that SW attend three conferences in 2022 and continue to increase the number of conferences attended each year to

expand the organization's network and discover which conferences are most beneficial for the organization.

In 2020, SW spent \$9,056 on print marketing which primarily consists of letters sent to donors. Thomas has expressed concern that some segments of those recipients would prefer to receive emails rather than printed information or would rather stay updated through the SW website and social media (D. Thomas, personal communication, October 25, 2021). The consulting team recommends the organization get donor feedback by adding a survey questionnaire for the donor to respond to after a donation has been made, asking questions such as "What type of communication is preferred by that donor?" SW can then lower the costs of print material each year by avoiding sending print materials to individuals who do not want them. The consulting team estimates about 75% of the donors will prefer to receive print materials because a significant portion of its donors are above middle aged.

It is recommended that SW upgrade its website to provide ease for donors to be more useful to current and future SW missionaries. This new website is expected to cost \$7,000 (Freshbooks, n.d.). Website maintenance in subsequent years is expected to cost \$750 per year (Freshbooks, n.d.). While the marketing plan includes increased social media use, especially by utilizing Instagram and being more strategic with the organization's current Facebook, it is not expected to have significant associated costs. If the current staff is unable to maintain the social media accounts, SW can and should use an intern.

Programs

SW will begin sending short-term mission teams to its missionaries. The average short term mission trip costs \$2,500-\$3,000 (ResearchGate, 2021). Most short-term mission teams have 10-20 people on the team. The consulting team recommends sending 3-5 teams a year and

expanding this number as SW missionaries need and can host more teams. These statistics generate an average trip cost of about \$45,375, which will increase incrementally as trips are added. Because short-term missionaries will have to raise funds for the trip, the trip prices should be set to cover all costs involved plus an additional 15% to cover the administrative costs of organizing the trip.

The consulting team recommends SW to run an apprenticeship program; missionaries need an average of \$60,000 each year to live and support their ministry (I.M.B., 2021). This expense will increase incrementally as apprentices are added, beginning with 2-3 apprentices in 2023; it is not expected that the organization will have any apprentices in 2022 because it will take time to develop and market the program. The apprentice will be expected to raise all funds needed for their mission, plus an additional 15% to cover the administrative costs of organizing the apprenticeship.

Revenues

Total revenues are expected to increase with the addition of new missionaries. This is expected to grow 10% each year as a result of the new marketing techniques. Additionally, the short-term mission and apprenticeship programs will generate revenues equivalent to their costs plus an additional 15% to cover the associated administrative expenses.

SW will consider the number of missionaries on the field capable of hosting short-term mission teams and the desired frequency of contacts receiving teams. The consulting team recommends sending four short-term mission teams in 2022. As the number of long-term missionaries grows and SW is more well-known, the number of short-term teams will increase. The consulting team recommends sending five teams in 2023 and six in 2024.

Recruiting for the apprenticeship program will take longer than the short-term teams because of the longer commitment involved by the apprentice. For that reason, in 2022, SW will not have anyone in the apprenticeship program. There are 2 – 3 apprentices budgeted for 2023 and 5 budgeted for 2024. This growth occurs because SW is growing its network with potential missionaries, and this is an interim program between an apprentice's current like and becoming a full-time missionary.

The costs of marketing over total revenues show the relationship between the two each year. This percentage includes the costs associated with the short-term mission and apprenticeship programs. These programs needed to be budgeted; however, they would not be considered marketing costs for the organization. For this reason, the costs of direct marketing over the total revenue are also included. Because SW is a nonprofit, this percentage needs to remain low; it is expected to rise to 5% in 2022 as the organization implements the fresh marketing strategies. In the subsequent years, this number decreased to 3% because the cost of updating the website only occurs in 2022.

Accounting and Finance Plan

Financial Overview

The financial section covers the entirety of financial statements, tax analysis, ratio analysis, and statement projections and assumptions. The primary source of revenue consists of donor contributions and missionary fees withheld for administrative purposes. Sheltering Wings Inc.'s main operating expense is mission financing, including travel, lodging, food accommodations, and personnel protection. Because SW is a nonprofit, it does not strictly follow GAAP (generally accepted accounting principles) standards.

SW uses a modified cash basis of accounting (D. Thomas, personal communication, October 18, 2021). This basis means some revenues are recognized when received instead of when earned. Likewise, expenses are recognized when paid rather than when incurred. Modifications include certificates of deposit, property, and equipment, prepaid insurance, and certain payroll liabilities (Fick, Eggmeyer & Williamson, CPAs, 2021).

Revenues fluctuate over the past three years: SW recorded \$1,268,395 revenue in 2018, \$1,043,742 revenue in 2019, and \$1,326,882 revenue in 2020. In 2020 gross profit margin was 8.21%, and the net profit margin was 8.73%. These profit margins are significant for a nonprofit organization operating in such a niche market. Expenses are relatively consistent, totaling \$1,109,263 in 2018, \$1,020,647 in 2019, and \$1,217,890 in 2020. Like revenues, expenses dipped in 2019 but recovered in 2020. Liabilities decreased from \$4,190 to \$3,458 in 2019 and continued to decrease to \$2,578 in 2020. The unusually low liabilities figure is because SW requires its missionaries to raise the funds they need, plus an additional 10% for administration costs; because of this strategy, SW does not need to take on any liabilities. Direct missions work is the largest expense every year, accounting for an average of 90% of total yearly expenses.

Throughout the years evaluated, SW recorded no critical fluctuations regarding financial statements. Total revenue and expenses dropped slightly in 2019 but recovered and grew back in 2020. The financial statements show health in the organization and do not reveal any information that startles the consulting team. Compared to its industry competitors, SW performs well in liquidity ratios and the operations expense ratio. Lastly, the projected net profit margin is 8.98%, while the projected gross profit margin is 9.32%.

Historical Financial Statements

Table 1. Statement of financial position

Sheltering Wings Inc. Statement of Financial Position - Modified Cash Basis		
	As of December 31, 2019	As of December 31, 2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 1,042,180	\$ 1,155,388
Certificate of Deposit	52,361	54,096
Prepaid Insurance	3,500	3,500
Total Current Assets	1,098,041	1,212,984
Noncurrent Assets		
None	-	-
Total Noncurrent Assets	-	-
Total Assets	\$ 1,098,041	\$ 1,212,984
LIABILITIES AND NET ASSETS		
Current Liabilities		
Payroll Tax Liabilities	3,458	2,578
Total Current Liabilities	3,458	2,578
Noncurrent Liabilities		
None	-	-
Total Noncurrent Liabilities	-	-
Total Liabilities	3,458	2,578
Net Assets		
Without Donor Restriction	36,248	31,556
With Donor Restriction	1,058,335	1,178,850
Total Net Assets	1,094,583	1,210,406
Total Liabilities and Net Assets	\$ 1,098,041	\$ 1,212,984

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Statement of Financial Position Discussion and Analysis

Total assets increased by 10% from 2019 to 2020. The majority of this increase was caused by an 11% increase in cash and cash equivalents. Total liabilities decreased from \$3,458 to \$2,578, a 25% change. The organization's only liability was payroll tax liability (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Because SW is a nonprofit organization, it has net assets rather than equity. Net assets without donor restrictions decreased by 13% or \$4,692 from 2019 to 2020. Net assets with donor

restrictions increased by 11%, or \$120,515. This change generates a total increase in net assets of 11%, or \$115,823 (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). SW does not have any loans; therefore, this is not applicable (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

There was little fluctuation in accounts from 2019 to 2020. Total assets increased by 10%, or \$114,943. Much of this increase was caused by an 11% or \$113,208 increase in cash and cash equivalents (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). There are no dubious classifications or accounts on the statement of assets, liabilities, and net assets (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Table 2. Statement of activities

Sheltering Wings Inc. Statement of Activities - Modified Cash Basis For the Year Ended December 31, 2019 For the Year Ended December 31, 2020						
	Without Donor Restriction	With Donor Restriction	Total	Without Donor Restriction	With Donor Restriction	Total
SUPPORT AND REVENUE						
Contributions	\$ 72,365	\$ 962,831	\$1,035,196	\$ 106,812	\$ 1,220,070	\$1,326,882
Total Support and Revenue	72,365	962,831	1,035,196	106,812	1,220,070	1,326,882
Net Assets Released from Restrictions						
Satisfaction of Restrictions	904,796	(904,796)	-	1,099,555	(1,099,555)	-
Total	977,161	58,035	1,035,196	1,206,367	120,515	1,326,882
EXPENSES						
Program	826,560	-	826,560	991,735	-	991,735
Support Expenses						
General and Administration	185,943	-	185,943	217,099	-	217,099
Fundraising	8,144	-	8,144	9,056	-	9,056
Total Support Expenses	194,087	-	194,087	226,155	-	226,155
Total Expenses	1,020,647	-	1,020,647	1,217,890	-	1,217,890
Change in Net Assets from Operations	(43,486)	58,035	14,549	(11,523)	120,515	108,992
INVESTMENT ACTIVITIES						
Interest Income	8,546	-	8,546	6,831	-	6,831
Changes in Net Assets	(34,940)	58,035	23,095	(4,692)	120,515	115,823
Net Assets - Beginning of Year	71,188	1,000,300	1,071,488	36,248	1,058,335	1,094,583
Net Assets - End of Year	\$ 36,248	\$ 1,058,335	\$1,094,583	\$ 31,556	\$ 1,178,850	\$1,210,406

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Statement of Activities Discussion and Analysis

The organization receives its revenues through contributions. These contributions increased from \$1,035,196 in 2019 to \$1,326,882 in 2020, a 25% increase. Each year, 7–8% of the total contributions were without donor restriction. Donations without donor restrictions increased from \$72,365 in 2019 to \$106,812 in 2020, a 48%, or \$34,447 increase. Meanwhile, restricted contributions rose from \$962,831 in 2019 to \$1,220,070 in 2020, a 27% or \$257,239 increase. Over 90% of new restricted contributions are released from its restrictions, or the restrictions are satisfied each year. Those funds were used each year, primarily for program expenses (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Gross margin analysis is not applicable because SW does not have any cost of goods sold. Because of this, the gross margin would be 1 for each year because the equation for gross margin would become revenue divided by revenue. This is not a valuable analysis because it does not show any change between the two years (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

There was a total increase of 11%, or \$115,823 in net assets, between 2019 and 2020. Net assets with donor restrictions increased by 11%, or \$120,515. Of that change, net assets without donor restrictions decreased by 13%, or \$4,692. Those with restrictions offset the decrease of net assets for donations without restrictions because 92–93% of donations have restrictions (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

In 2019, the organization had a negative change in net assets (without restrictions) from operations of \$43,486. In 2020, the negative change in net assets (without restrictions) from operations was only \$11,523, a 74% decrease. This change occurred because contributions

increased at a higher rate than expenses increased. Additionally, the changes in net assets from operations (with donor restrictions) increased by 108%, or \$62,480. These combined changes led to total changes in net assets from operations to grow from \$14,549 in 2019 to \$108,992 in 2020. Similarly, changes in net assets increased from \$23,095 in 2019 to \$115,823 in 2020 (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). There are no dubious classifications on the statement of support, revenue, and expenses.

Table 3. Statement of functional expenses 2019

Sheltering Wings Inc. Statement of Functional Expenses - Modified Cash Basis For the Year Ended December 31, 2019				
	Program	General and Administration	Fundraising	Total
Payroll	\$ -	\$ 120,528	\$ 6,344	\$ 126,872
Missions	807,289	-	-	807,289
Professional Fees	-	12,818	-	12,818
Office	-	11,653	1,295	12,948
Board Costs	-	1,050	-	1,050
Insurance	-	2,824	-	2,824
Travel and Meetings	-	18,589	-	18,589
Utilities	-	5,198	-	5,198
Advertising	-	4,574	505	5,079
Bank Fees	-	8,709	-	8,709
Rent	-	-	-	-
Miscellaneous	19,271	-	-	19,271
Total	\$826,560	\$ 185,943	\$ 8,144	\$ 1,020,647

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Table 4. Statement of functional expenses 2020

Sheltering Wings Inc. Statement of Functional Expenses - Modified Cash Basis For the Year Ended December 31, 2020				
	Program	General and Administration	Fundraising	Total
Payroll	\$ -	\$ 145,452	\$ 7,655	\$ 153,107
Missions	988,318	-	-	988,318
Professional Fees	-	10,581	-	10,581
Office	-	7,984	887	8,871
Board Costs	-	14,022	-	14,022
Insurance	-	7,144	-	7,144
Travel and Meetings	-	5,194	-	5,194
Utilities	-	5,094	-	5,094
Advertising	-	4,622	514	5,136
Bank Fees	-	17,006	-	17,006
Rent	3,100	-	-	3,100
Miscellaneous	317	-	-	317
Total	\$991,735	\$ 217,099	\$ 9,056	\$ 1,217,890

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Statement of Functional Expenses Discussion and Analysis

The statement of functional expenses is useful in observing and evaluating year-to-year changes in expenses for the organization. SW had a \$12,972 increase in board costs between 2019 and 2020. Meanwhile, miscellaneous costs decreased by \$18,954. These changes occurred because some of the expenses classified as miscellaneous in 2019 began being classified as board costs in 2020. The cost of travel and meetings decreased by \$13,395, largely because of the coronavirus pandemic.

Another analysis of this statement is how much the organization spent on its program-related expenses, or missions expenses, relative to total expenses. In 2019, 79% of the organization's expenses went towards missions. In 2020, 81% of expenses went towards missions. This percentage is noted by charity rating organizations like Charity Watch; this

organization grades 90–100% as an A+ and 80–89% as an A (Charity Watch, n.d.). Many donors use Charity Watch and similar sources when analyzing and deciding which nonprofits to donate to (Paszkievicz, E., 2018). To maintain good standing, it is recommended this number remain around 80% (D. Feltham, personal communication, November 9, 2021).

Table 5. Cash flow statement

Sheltering Wings Inc.		
Statement of Cash Flows - Modified Cash Basis		
For the Year Ended	December 31, 2019	December 31, 2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in Net Assets	\$ 23,095	\$ 115,823
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Changes in Assets and Liabilities:		
Increase in Prepaid Insurance	(158)	-
Decrease in Payroll Tax Liabilities	(732)	(880)
Net Cash Provided by (used in) operating activities	22,205	114,943
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to Certificate of Deposit	(1,568)	(1,735)
Net Cash Provided by (Used in) Investing Activities	(1,568)	(1,735)
CASH FLOWS FROM FINANCING ACTIVITIES		
None	-	-
Net Cash Provided by (Used in) Investing Activities	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	20,637	113,208
Cash and Cash Equivalents - Beginning of Year	1,021,543	1,042,180
Cash and Cash Equivalents - End of Year	\$ 1,042,180	\$ 1,155,388

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Cash Flow Statement Discussion and Analysis

Changes in net assets, rather than net income, are tied to the cash flow statement. SW is a nonprofit and does not have net income (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). The ending cash and cash equivalents balance ties to the cash and cash equivalents balance on the statement of assets, liabilities, and net assets (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Cash flows from operating activities increased by 402%, from \$22,205 to \$114,943. This change primarily occurred because of the increase in changes in net assets between the two years. Cash flows from investing activities decreased by 11%, from \$1,568 to \$1,735. SW does not have any cash flows from financing activities (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Net increase in cash and cash equivalents increased by 449% from \$20,637 in 2019 to \$113,208 in 2020. This increase is primarily caused by a similar increase in changes in net assets. The cash and cash equivalents balance at the end of the year increased by 11%. The ending cash and cash equivalents balance in 2019 was \$1,042,180, and in 2020, the balance was \$1,155,388 (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Sections of the cash flows statement that have significant changes are changes in net assets, net cash provided by operating activities, and the net increase in cash and cash equivalents. The last two changes are primarily caused by the significant increase in changes in net assets. The change in net assets, as discussed under the statement of activities, is caused by a decrease in the negative change in net assets (without donor restrictions) from operations between 2019 and 2020 and an increase in total contributions in 2020 (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021). There are no dubious classifications or accounts on the statement of cash flows (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021).

Tax Discussion and Analysis

SW is a 501(c)(3) nonprofit organization (D. Thomas, personal communication, October 25, 2021). SW does not offer products or services that are taxed. Because it is a nonprofit, it only pays payroll tax (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson,

CPAs, 2021). While some similar organizations classify as a church or religious organization and are not required to file a 990, the form is necessary for SW (Internal Revenue Service, n.d.). SW does not have to pay property tax because it is a nonprofit (Moriah, n.d.).

Nonprofits are not taxed for a variety of reasons. Many nonprofits relieve some government burdens because many provide services that the government may otherwise have to provide. They receive tax benefits because they are providing a benefit to the government. Furthermore, nonprofits benefit society by encouraging economic development, educating citizens about public policy issues, and encouraging civic involvement. Tax exemption for religious organizations exists to avoid the government influencing religious decisions (Main Association of Nonprofits, n.d.).

The organization must be arranged and operate solely for the exempt purposes set in section 501(c)(3) to meet exemption requirements for the internal revenue code. It must not be organized or operated to benefit private interests, and it may not be an action organization (a politically involved organization). Additionally, if an organization fails to file the required 990 reports three consecutive years, it is added to the Auto-Revocation List and loses its nonprofit status (Internal Revenue Service, n.d.). The effective tax rate does not apply to SW because it does not pay income tax.

SW meets the exempt purpose of a religious organization. Its mission is to spread the gospel through relief and development work. It must continue to operate to uphold this mission to maintain its exempt purpose and status (Sheltering Wings Inc., 2019).

Because SW is a nonprofit organization and currently is only required to pay payroll taxes, there is no way to reduce tax payments without paying its employees less or letting

employees go. This action is not advisable for the organization because it is already short-staffed. There are no other notable tax items for SW.

Ratio Analysis

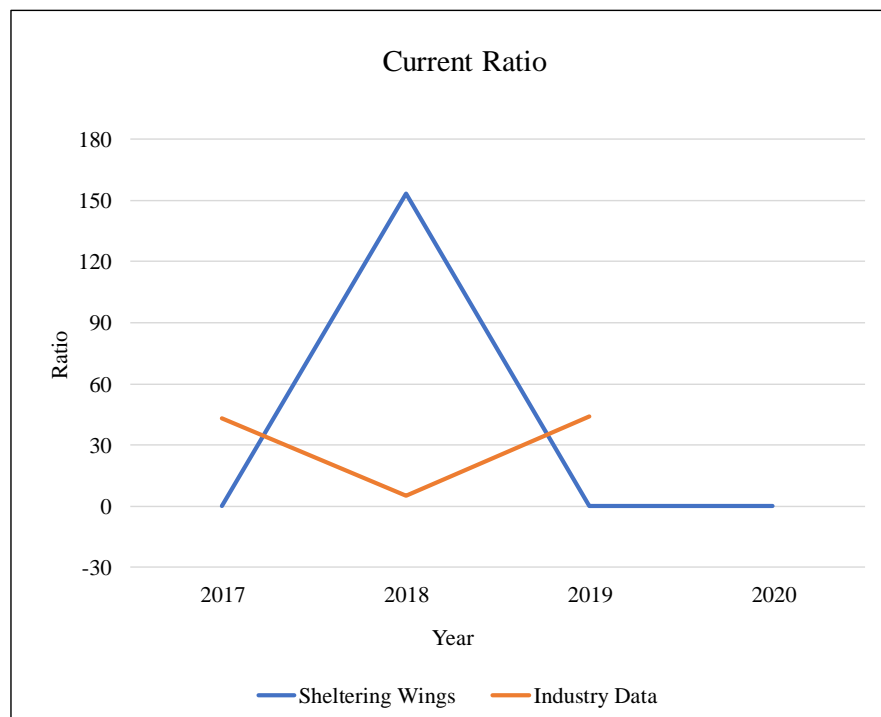
Financial ratios are important tools to calculate for quantitative analysis. These ratios help evaluate both short-term and long-term financial and operational performance. They are extremely useful for identifying trends and important variables in the business and comparing them against its industry. Through these ratios, investors and consumers can benchmark companies against competitors and understand its valuation, strengths, weaknesses, and opportunities (Eagan, 2018).

Considering SW, the consultants analyzed three ratios: current ratio, modified operating reserve ratio, and program service ratio. The current and modified operating reserve ratios are categorized as liquidity ratios to show how well SW could cover its expenses and liabilities if donations halted. The operating reserve ratio had to be modified to better represent the entity at hand as there are no fixed assets, thus, no accumulated depreciation and amortization. The last ratio analyzed was the program services ratio which shows how much of the organization's expenses are spent on the program's mission versus overall expenses.

Liquidity Ratio

Liquidity Ratios "show the extent of the readily available assets, indicating the company's ability to meet short-term debt" (Abrams, 2019, p. 392). The three main liquidity ratios include the current ratio, quick ratio, and cash ratio. Most of these are inapplicable to Sheltering Wings as there are no liabilities, inventory, or marketable securities.

Figure 6. Current ratio graph



(Sheltering Wings, 2020)

Table 6. Current ratio table

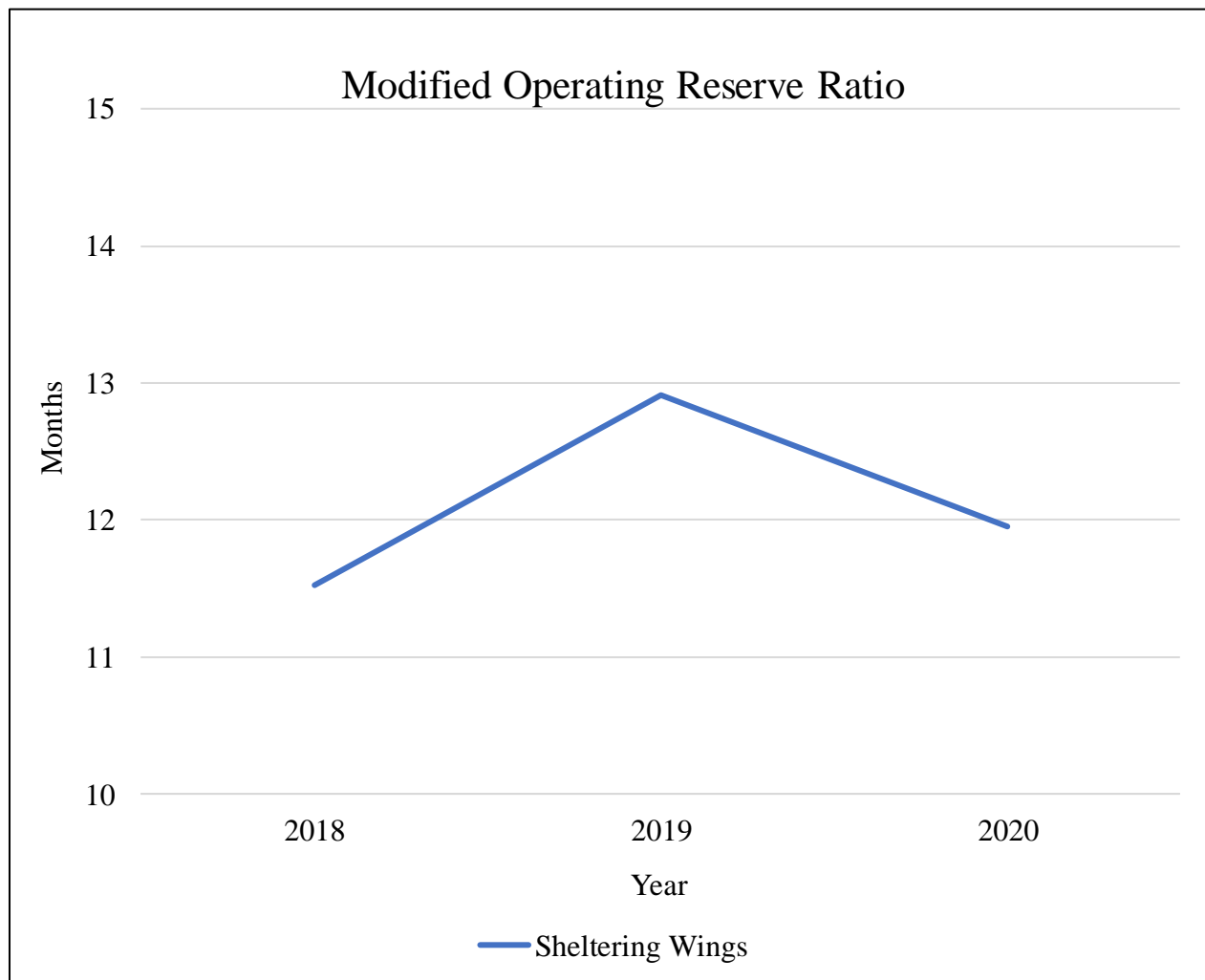
Current Ratios				
	2017	2018	2019	2020
Current Assets	N/A	\$ 1,072,381	\$ 1,098,301	\$ 1,212,984
Current Liabilities	N/A	\$ 7,000	\$ -	\$ (620)
Sheltering Wings	0.00	153.20	0.00	0.00
Industry Average	42.99	5.38	43.85	N/A

(Sheltering Wings, 2020)

Successful Business Plan iterates that the current ratio is a liquidity ratio that measures how “capable the company is to cover short-term debts with short term assets” (Abrams 2019, p. 393). It is calculated by dividing a company’s current assets by its current liabilities. The above data table shows only one year that reported current assets. SW is an organization that does not hold any current or long-term liabilities; it is completely liquid. There is no building under its name, notes payable, deferred revenue, accounts payable, etc. Therefore, the current ratio is not a

strong indicator of its liquidity as anything divided by zero results in zero. This circumstance prompted a modified operating reserve ratio as shown below to portray its financial standing more accurately.

Figure 7. Modified operating reserve graph



(Sheltering Wings, 2020)

Table 7. Monthly operating reserve table

Monthly Operating Reserve			
	2018	2019	2020
Net Assets	\$ 1,065,381	\$ 1,098,301	\$ 1,212,984
Monthly Expenses	\$ 92,439	\$ 85,054	\$ 101,491
Operating Reserve	11.5	12.9	12.0

(Sheltering Wings, 2020)

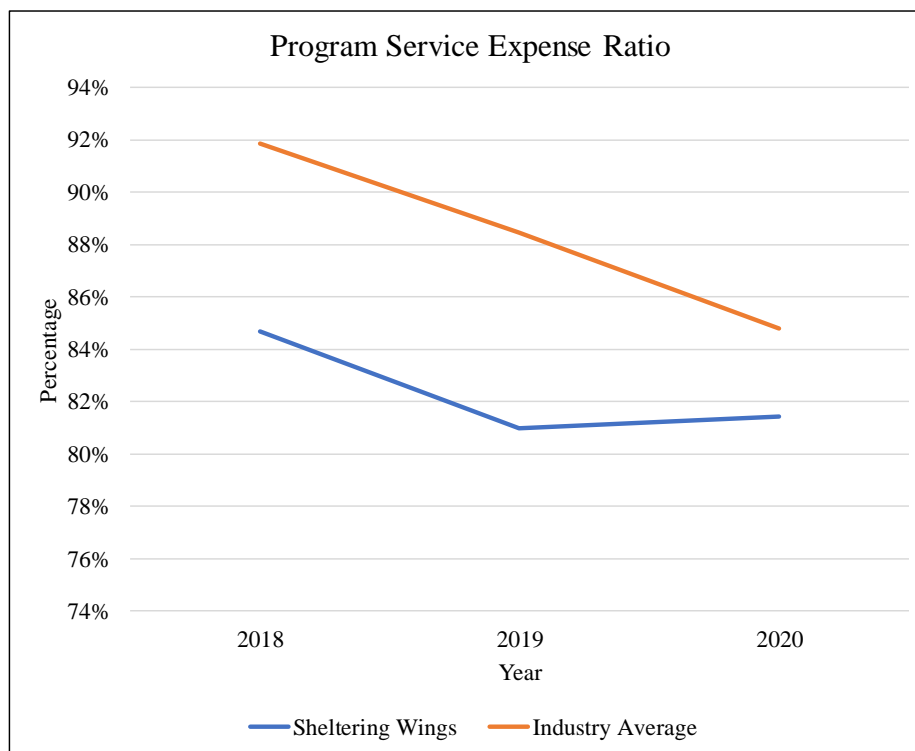
The operating reserve ratio calculates the portion of “unrestricted net assets that are available for use in emergencies to sustain financial operations in the unanticipated event of significant unbudgeted increases in operating expenses and/or losses in operating revenues” (Nonprofit Reserves Workgroup, NCCS/CNP, The Urban Institute, 2008). It can be calculated as a percentage by dividing the operating reserves (net assets – net fixed assets) by the annual expenses. It can also be calculated in months, by dividing the operating reserves by the average monthly expenses (Nonprofit Operating Reserves Initiative Workgroup, 2008).

Throughout the three years, SW maintained a relatively stable operating reserve with an average of 12.1 months it could sustain usual operations if all donations ceased. Because of the organization’s extremely liquid portfolio, it is no surprise that its current assets cover a year’s worth of expenses. In 2019, there was a small spike in the ratio from 11.5 to 12.9. This spike is primarily caused by the \$100,972 decrease in mission expense. This change was due to a missionary walking away from the organization which cut costs. However, the following year, a spike of \$181,029 in missionary expense from a new member averaged the ratio to 12.

Nonprofits should have around 3–6 months in reserves, with a maximum of 2 years (Candid Learning, 2021). Exhibit 1 in *Nonprofit and Voluntary Sector Quarterly, 2016*, shows that the average monthly operating reserve for companies with \$1 million to \$10 million total assets average 3.84 months in reserve. Given that SW holds about a year’s worth of reserves year after year, it is performing well and should aim to keep this ratio stable. SW should consider this analysis is based on year-end financial information, rather than monthly information; if the organization does not maintain net assets throughout the year at the same level as at the year end, the operating reserve would be less than 12 months.

Spending Ratio

Figure 8. Program service expense ratio graph



(Sheltering Wings, 2020)

Table 8. Program service ratio table

Program Service Ratio			
	2018	2019	2020
Program Service Expenses	\$ 939,182	\$ 826,560	\$ 991,735
Total Expenses	\$ 1,109,263	\$ 1,020,647	\$ 1,217,890
Sheltering Wings	0.847	0.810	0.814
Industry Average	0.918	0.884	0.848

(Sheltering Wings, 2020)

The program service ratio is the “proportion of expenses incurred for purposes of the organization’s mission” (Cashwell, 2019). It measures the amount of available resources directed towards the organization’s mission versus total expenses. The ratio is calculated by dividing the total program service expenses by the total annual expenses. SW has maintained a relatively

stable and strong ratio averaging about 82% over the three comparative years. A slight 3.7% decrease is observed from 2017 to 2018 because of the aforementioned lost missionary. The total program cost decreased from \$908,261 to \$807,289, with a correlating reduction in total expenses of about \$89 thousand, in turn decreasing the overall ratio. There is stabilization in the subsequent year as both the 2019 and 2020 ratios equaled about 81%. Although program expenses increased by \$181 thousand, revenue increased by roughly \$141 thousand, resulting from its new missionary revenues. This increase allowed the ratio to hold at the same percentage regardless of the significant fluctuation in account numbers. The Better Business Bureau's Wise Giving Alliance recommends a program service ratio of 65%. Although SW performs slightly below the industry, it is still performing at a much higher rate than the recommended amount, with the highest deviance of 7%. Something that could help improve this ratio is lowering the amount of bank fees. There was a 48% increase in bank fees from 2019 to 2010, a significantly higher increase than revenue. Reducing bank fees could help decrease expenses and the overall program service expense ratio.

Break-Even Analysis

Table 9. Break-even analysis

Break-even Analysis					
Expense Category	Total Costs	Variable %	Variable Costs	Fixed %	Fixed Costs
Program Services	\$ 991,735.00	89.0%	\$ 882,962.65	11.0%	\$ 108,772.35
General and Administration	217,099.00	23.7%	\$ 51,425.00	76.3%	165,674.00
Fundraising	9,056.00	90.2%	\$ 8,169.00	9.8%	887.00
Total Costs	1,217,890.00	77.4%	942,556.65	22.6%	\$ 275,333.35
Annual Fixed Donations					\$ -
Net Fixed Costs					\$ 275,333.35
Net Fixed Costs	\$ 275,333.35		\$ 950,587.48	Break-even Points (\$)	
Contribution Margin	\$ 0.29				
Revenues and Support			\$ 1,326,882.00		
Variable Cost			942,556.65		
Contribution Margin (CM)			\$ 384,325.35		
CM Ratio			0.29		
Net Fixed Costs			275,333.35		
Break-Even			\$ 950,587.48		

(Sheltering Wings, 2020)

The break-even point determines “how much income [an organization] must earn to pay [its] expenses” (Abrams p. 320, 2019). This is the point in which the company neither makes a profit, nor loses any money; hence, “break-even.” Because Sheltering Wings is a nonprofit that does not have units sold for revenue, the sales figure was substituted for the revenue and support amount of \$1,326,882.

Table 10. Variable cost of sales

Variable Costs				
	Program	General and Administration	Fundraising	Total
Payroll			\$ 7,655	\$ 7,655
Program Cost	\$ 991,735			
Missions Variable Program Cost (89%)	882,646			882,646
Professional Fees		\$ 10,581		10,581
Board Costs		14,022		14,022
Travel and Meetings		5,194		5,194
Advertising		4,622	514	5,136
Bank Fees		17,006		17,006
Miscellaneous	317			317
Total	\$ 882,963	\$ 51,425	\$ 8,169	\$ 942,557

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

The total variable cost totaled \$942,556.65. This was derived by summing all the total costs and fees of any account that was not fixed. The mission program's variable cost was calculated by multiplying the total program cost by the variable rate, which was calculated in Table 11. As per financial information given by SW Executive Director David Thomas, the average monthly donation averages \$16.42 a month in the year 2020, though this number widely varies by the time of year. With the information given to us, it would be nearly impossible to derive an average variable cost per donation. Therefore, the contribution margin was calculated by subtracting total variable costs (\$942,556.65) from the total revenue (\$1,326,882) and dividing the sum by the total revenue. This results in a 0.29 contribution margin ratio.

Table 11. Fixed costs data

Fixed Costs				
	Program	General and Administration	Fundraising	Total
Payroll		\$ 145,452		\$ 145,452
Missions Admin Fees				
Sponsorship (20%)	\$ 1,552			
Direct Gifts (Children) (5%)	83,756			
Missionary Income/Projects (10%)	60,223			
Missions Admin Fees Total	145,531			
Total Fixed Missions Admin Fee	108,772			108,772
Office		7,984	\$ 887	8,871
Insurance		7,144		7,144
Utilities		5,094		5,094
Rent	3,100			3,100
Total	\$ 148,631	\$ 165,674	\$ 9,056	\$ 275,333

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

The total fixed costs were summed to \$322,846.88. This number was derived from adding the General and Administration payroll, missions admin fees, office, insurance, utilities, and rent costs. In order to find the total fixed costs, the missions admin fees had to be calculated using a weighted average of all the donation fees. A donated sponsorship,

direct gifts to children, and missionary income/projects have a respective 20%, 5%, and 10% administration fee. These would be considered fixed costs but vary based on the donated amount. Calculated in Table 12, the derivative calculated from the admin fee total (\$145,530.88) divided by the total donations (\$1,326,882) produced a 10.97% fixed cost percentage. When this percentage is multiplied against the total program cost, results in \$108,772.35 of fixed costs for 2020.

Table 12. Weighted average of missions admin fee calculation

Weighted Average of Missions Admin Fee	
Total Admin Fee	\$ 145,530.88
Total Donations	\$ 1,326,882.00
	10.97%
Program Services Cost	\$ 991,735.00
Total Fixed Missions Admin Fee	\$ 108,772.35

(Sheltering Wings, 2020)

The majority of the donations received could be considered fixed as 505 out of 919 unique donors give an average recurring monthly donation of \$69.50; however, because these recurring donations are not set by contractual agreement and could be terminated at any point, they should be considered variable. Therefore, net fixed costs are set equal to total costs as there is no history of fixed donations. The General and Administration fixed costs were calculated by summing payroll, office, insurance, utilities, and rent costs. These are all costs that will stay static as the years progress unless there is a change in environment because this account consists primarily of costs that are not directly related to the company's performance. The fundraising costs only included one account, office cost, as the other (payroll) varies depending on the fundraising event. The break-even point in dollars resulted in \$950,587.48 for the year 2020. This was the product of net fixed costs (\$275,333.35) divided by the contribution margin (0.29).

Financial Statement Projections

Table 12. Pro forma statement of activities for 2022

	% Growth 2022	% of Sales 2022	Sheltering Wings Inc. Proforma Statement of Activities For the year Ended December 31, 2022	
Operating Support and Revenue				
Contributions	3%	100%	<u>\$ 1,577,737</u>	
Total Support and Revenue	3%	100%		\$ 1,577,737
Expenses				
Program Services	6%	82%	1,219,437	
Support Expenses				
General and Administration	5%	17%	259,868	
Fundraising	8%	1%	<u>9,675</u>	
Total Expenses	-20%	100%		<u>1,488,980</u>
Change in Net Assets from Operations	-313%	6%		88,757
Investment Income	8%	100%	<u>7,820</u>	
Total non-operating Support and Revenue	-12%	100%		<u>7,820</u>
Change in Net Assets	-289%	6%		<u>\$ 96,577</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Table 13. Pro forma statement of activities for 2023

	% Growth 2023	% of Sales 2023	Sheltering Wings Inc. Proforma Statement of Activities For the year Ended December 31, 2023	
Operating Support and Revenue				
Contributions	15%	100%	<u>\$ 1,864,646</u>	
Total Support and Revenue	15%	100%		\$ 1,864,646
Expenses				
Program Services	8%	81%	1,316,992	
Support Expenses				
General and Administration	14%	18%	296,249	
Fundraising	10%	1%	<u>10,643</u>	
Total Expenses	100%	100%		<u>1,623,884</u>
Change in Net Assets from Operations	63%	13%		240,762
Investment Income	6%	100%	<u>8,289</u>	
Total non-operating Support and Revenue	6%	100%		<u>8,289</u>
Change in Net Assets	61%	13%		<u>\$ 249,051</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Table 14. Pro forma statement of activities for 2024

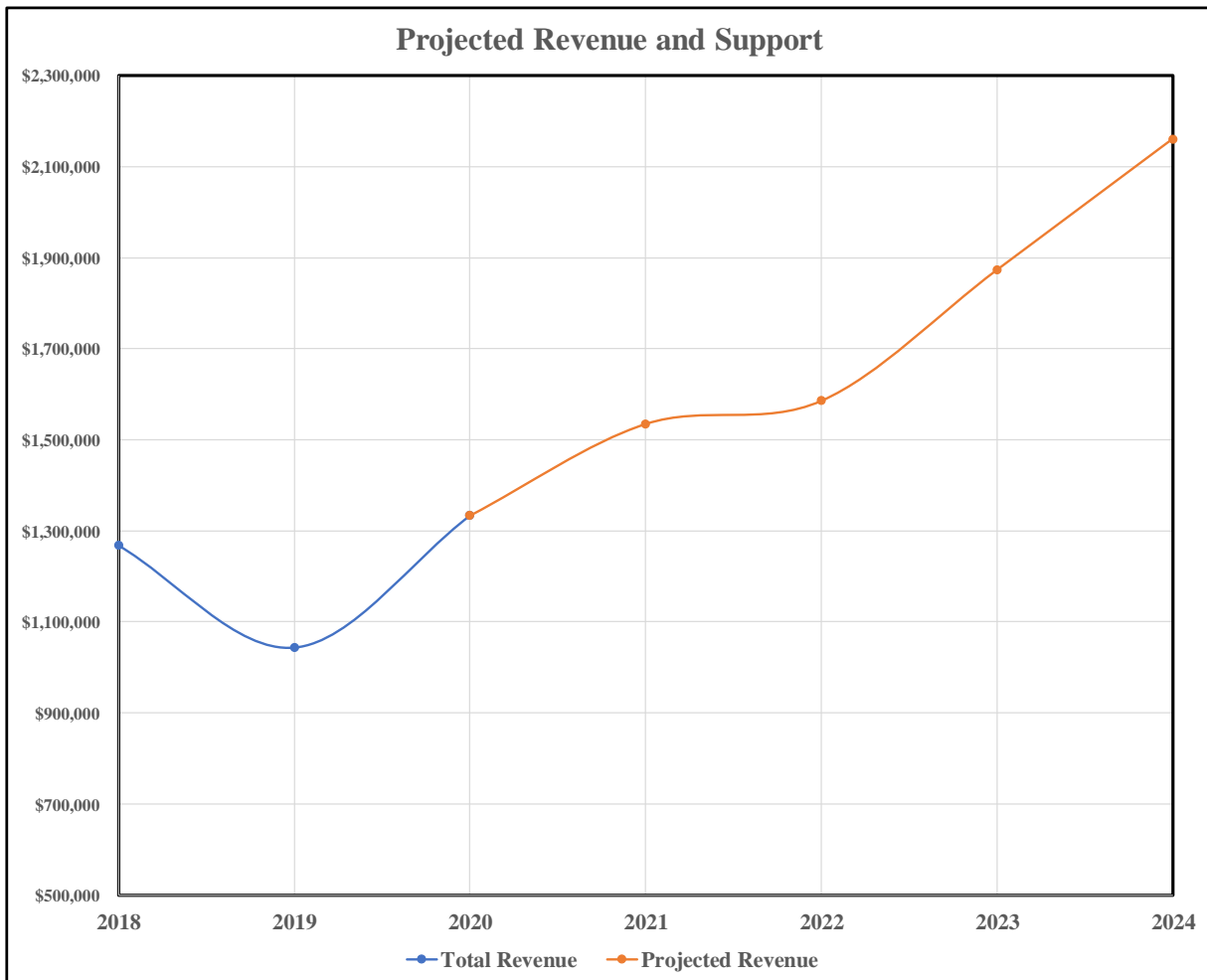
	% Growth 2021	% of Sales 2021	Sheltering Wings Inc. Proforma Statement of Activities For the year Ended December 31, 2024	
Operating Support and Revenue				
Contributions	13%	100%	<u>\$ 2,151,555</u>	
Total Support and Revenue	13%	100%		\$ 2,151,555
Expenses				
Program Services	16%	80%	1,435,522	
Support Expenses				
General and Administration	14%	19%	337,724	
Fundraising	10%	1%	<u>11,707</u>	
Total Expenses	100%	100%		<u>1,784,952</u>
Change in Net Assets from Operations	100%	17%		366,603
Investment Income	6%	100%	<u>8,787</u>	
Total non-operating Support and Revenue	41%	100%		<u>8,787</u>
Change in Net Assets	69%	17%		<u>\$ 375,389</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Statement of Activities and Assumptions

SW expects a great amount of increase in contributions from 2022 through 2024, in the latter year reaching \$2,151,555. However, expenses are expected to rise but fortunately not in correlation with contributions. These increases cause the change in net assets to rise over the period in a positive direction, as new contributions will outpace new expenses. In 2024, total change in net assets is projected to equal \$375,389 which greatly dwarfs the current amount.

Figure 9. Revenue and support



(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Revenues and Support Assumptions

Projected revenue consists mostly of contributions with some investment income. Due to SW's nonprofit status, all revenues are received through contributions as opposed to sales. Figure 4 displays previous revenues and projected revenues from 2021 to 2024, and these values give the executive director the ability to make decisions for the organization's future. As future missionary prospects grow, SW projects consistent growth for the future, with an average growth rate of 10.33%. 2022 is projected lower revenues due to the lingering effects of the Coronavirus' instability in the financial economy. The consulting team projects revenues to increase alongside missionary growth, which is seen above. A significant portion of the forecast is based upon the marketing plan, which projects revenues to peak at \$2,151,555 in 2024. The annual industry growth rate of nonprofit missionary sponsoring is around 2%; SW exceeds this threshold (D. Thomas, personal communication, November 8, 2021). Donations to nonprofits in 2021 and 2022 are expected to taper off due to the resulting financial impact of the coronavirus but are set to rise from 2023 onwards. Total revenues will reach \$2,160,505 in 2024.

Gross and Net Assets Discussion

Total contributions and program expenses have a direct correlation because the missionaries are required to raise the budgeted funds they need for their mission. Since nearly 90% of contributions go towards mission work each year, SW spares no expense nor implements any methodology of decreasing proper care for its missionaries. For 2020, changes in net assets from operations was \$108,992 and changes in net assets was \$115,823.

Executive director salary increased alongside revenue throughout 2018 to 2020. Additionally, board costs, insurance, and advertising increased with revenue. The marketing budget advises increasing advertising in the coming years extensively. In 2020, SW spent only

\$5,136 on marketing expenses but was encouraged to raise this figure to \$77,403 by 2024. By intensely increasing the marketing budget, the overall reach of SW will expand far beyond current bounds. SW spends a minuscule amount on advertising, and the sponsored missionaries come to them, but the new marketing proposition allows SW to reach potential prospects instead of remaining idle. Depreciation is not significant in the organization because of the low amount of fixed costs. SW has no company vehicle, and the main fixed cost is rent expense for its offices (D. Thomas, personal communication, November 8, 2021). It is more reasonable to present depreciation as a percentage of net property, plant, and equipment than contributions because of SW's of financial leverage. The projected gross profit percentage is 8.98%, and the projected net profit percentage is 9.32%.

Statement of Financial Position

Table 15. Pro forma statement of financial position for 2022

	% Growth 2021	Sheltering Wings Inc. Consolidated Statement of Financial Position For the year Ended December 31, 2022	
Assets			
Current Assets			
Cash and Cash Equivalent	10%	\$ 1,270,927	
Certificate of Deposit	3%	55,719	
Prepaid Insurance	1%	3,535	
Total Current Assets	9%		\$ 1,330,181
Non-Current Assets	-		-
Total Assets	9%		1,330,181
Liabilities			
Current Liabilities			
Payroll Tax Liabilities	9%		
Total Current Liabilities	9%	312	
Non-Current Liabilities	-		
Total Liabilities	-726%		312
Net Assets			
Without Donor Restriction	5%	33,134	
With Donor Restriction	10%	1,296,735	
Total Net Assets	9%		1,329,869
Total Liabilities and Net Assets	9%		<u>\$ 1,330,181</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Statement of Financial Position Assumptions

SW does not require loans to operate because all revenue comes through contributions and investment income. The organization additionally records no accounts payable figure because it holds no current debt. SW's property, plant, and equipment have no figure recorded in the statement and do not affect the organization's ability to purchase assets. Cash comprises a significant portion, about 80% of revenue, because of donor cash contributions. Every contribution made to the nonprofit is a single lump sum of cash. The sole liability on the statement, payroll tax liabilities, does not grow proportionally with sales because this only affects wages owed to employees. If SW decides to hire more employees due to a substantial increase in contributions, payroll tax liability will increase alongside revenue. The organization does not borrow from any line of credit and has no future intent to take on debt, the only money spent is with cash on hand. No assets such as computers will need to be purchased yearly; current accommodation suffices.

Cash Flow

Table 16. Pro forma quarterly cash flow statement for January–June 2022

	Sheltering Wings Inc. Quarterly Statement of Cash Flow For the Quarters Ended Stated	
	January–March, 2022	April–June, 2022
Cash Flows from Operating Activities		
Changes in Net Assets	\$ 25,577	\$ 25,577
Adjustments to reconcile changes in net assets to net cash provided (used in) operating activities		
Changes in Assets and Liabilities:		
Increase in Prepaid Insurance	(9)	(9)
Increase in Payroll Tax Liabilities	(70)	(70)
Net Cash Provided by (used in) operating activities	\$ 25,498	\$ 25,498
Cash Flows from Investing Activities		
Additions to Certificate of Deposit	(412)	(412)
Net Cash Provided by (used in) Investing Activities	(412)	(412)
Cash Flows from Financing Activities		
None	-	-
Net Cash Provided by (used in) Financing Activities	-	-
Net Increase (decrease) in Cash and Cash Equivalents	25,086	25,086
Cash and Cash Equivalents - Beginning of Quarter	317,731	342,817
Cash and Cash Equivalents - End of Quarter	<u>\$ 342,817</u>	<u>\$ 367,902</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Table 17. Pro forma quarterly cash flow statement for July–December 2022

	Sheltering Wings Inc. Quarterly Statement of Cash Flow For the Quarters Ended Stated		
	July–September, 2022	October–December, 2022	Totals
Cash Flows from Operating Activities			
Changes in Net Assets	\$ 25,577	\$ 51,153	\$ 127,882.80
Adjustments to reconcile changes in net assets to net cash provided (used in) operating activities			
Changes in Assets and Liabilities:			
Increase in Prepaid Insurance	(9)	(9)	\$ (35.36)
Increase in Payroll Tax Liabilities	(70)	(70)	(281.00)
Net Cash Provided by (used in) operating activities	\$ 25,498	\$ 51,074	127,566.44
Cash Flows from Investing Activities			
Additions to Certificate of Deposit	(412)	(412)	(1,647.20)
Net Cash Provided by (used in) Investing Activities	(412)	(412)	(1,647.20)
Cash Flows from Financing Activities			
None	-	-	-
Net Cash Provided by (used in) Financing Activities	-	-	-
Net Increase (decrease) in Cash and Cash Equivalents	25,086	50,662	125,919.26
Cash and Cash Equivalents - Beginning of Quarter	367,902	392,988	\$ 317,731.00
Cash and Cash Equivalents - End of Quarter	\$ 392,988	\$ 443,650	\$ 443,650.26

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

Quarterly Cash Flow Statement Assumptions

The consulting team used data from the statement of activities, statement of net position, and quarterly cash flow statements to project future cash flows for 2022. SW did not record a cash flow in financing, so long-term debt does not concern the organization. Seasonality significantly affects cash flow, with 40% of contributions coming in the last quarter of the year. Because the government offers tax write-offs from charitable donations, most SW's donations come right before the year's end. Additionally, the holiday season influences contributions.

Ending Cash Tie

Table 18. Ending cash tie out

Sheltering Wings Inc. Ending Cash Tie Out For Fiscal Year 2022	
Pro Forma Balance Sheet	
Checking/Savings	
102 - Bank of America Holdings	\$ 393,219.30
104 - Bank of Sullivan	\$ 393,219.30
106 - Cullen Frost Bank	\$ 393,219.30
112 - Petty Cash	-
Total Checking/Savings	<u>\$ 1,179,657.90</u>
Pro Forma Cash Flow Statement	
Cash at end of period	\$ 443,650.27
Tie Out of Ending Cash	
Difference	<u>\$ 736,007.63</u>

(Fick, Eggmeyer & Williamson, CPAs, 2020; Fick, Eggmeyer & Williamson, CPAs, 2021)

The ending cash tie-out reaffirms the balance sheet by stating where specifically cash and cash equivalent assets belong. The statement also reveals how at-risk SW is from losing its money from the checking account. Audit reports reveal SW is \$429,658 over the FDIC insured figure, which puts this money at risk (Fick, Eggmeyer & Williamson, CPAs, 2020; Fick,

Eggmeyer & Williamson, CPAs, 2021). The difference between the tie out and balance sheet cash amounts is due to SW's holdings in CD's which are classified as cash equivalents.

Recommendations

The consulting team recommends SW use new accounting software. Its current software, NetSuite, is designed for large corporations with complex accounting needs. This action requires the organization to hire a third party to translate the financial information into simplified, consolidated statements to complete 990 forms and for the auditors each year (D. Thomas, personal communication, November 1, 2021). Quickbooks has nonprofit accounting options that would be more conducive to SW's operations (Quickbooks Intuit, n.d.).

Program ratios are important in analyzing a company's performance. The program service ratio could be improved by lowering unnecessary expenses. Such expenses would include the egregious \$17,006 in bank fees. This change was a 48% increase from the previous year with only a small increase in revenue. Per personal communication, Executive Director David Thomas informed us that this was due to new wire transfers and ACH money transfers. He stated that this has made transfers much easier as before they were done by hand through cheques. Although, this has made it more convenient it has also drastically increased bank fees. Furthermore, a way to reduce such fees is to reduce the amount of transactions that take place, stay up to date which transactions should be free and which are paid for, reduce business cash transactions, and potentially linking accounts for better rates of interest and fee waivers.

A universally vital asset to organizations is the accounting team. Whether it be a singular accountant or a team, it is important to have a CPA who is unbiased and consistently watching the books. It could be potentially hazardous to have an independent contractor whom has other clients and could take longer or use overcomplicated software to ensure their company is

required. It may be beneficial to include a CPA among the board who is contractually bound to the organization to reduce bias and possible complications.

The ORU consulting team additionally recommends SW invest idle cash from the ending cash tie out. Investment opportunities such as mutual funds are a favorable alternative to CD's because they offer more return. CD's are safe but slow in growth, a more effective alternative would be investing in stock indexes and mutual funds.

Summary of Recommendations

Company Description

- Recruit more missionaries to further the mission of the organizations and partner with universities such as Oral Roberts
- Partner with lawyers and government officials to protect the professional integrity and aid in the missionary's safety
- Work with missionaries in South America to expand its global reach
- To improve work efficacy, distribute responsibilities of executive director onto other positions in order for Dave Thomas to focus more on the technicalities
- Train administration in ways to establish a more founded company culture
- Condense mission statement to be a more concise memorable statement for donors to understand

Operations Plan

- Have a specific set of daily duties for each staff member to perform in order to promote continuity and accountability within the organization
- Employ a CPA to improve overall accounting system
- Hire a recruiter to raise awareness for sponsorship programs and missionaries

Management Plan

- Hire more personnel within administrative team to evenly spread responsibilities and improve focus on specific sectors

- Improve organizational structure to enable growth and promotion through means such as increased pay or other fringe benefits that will drive employee enthusiasm
- As a team, celebrate tangible milestones to unify staff as well as current and former missionaries to promote culture and longevity
- Consider an internship program

Marketing Plan

- Improve slogan with a more uplifting and inviting phrase such as “Wings for the Kingdom”
- Improve logo with a more modern and simple design
- Further develop short-term missions program
- Hire a volunteer intern to help with social media and marketing
- Develop an apprenticeship program

Finance and Accounting

- A new accounting software designed for nonprofit accounting that makes more simple, consolidated statements. Quickbooks is the recommendation of choice for such programming
- Improve program service ratio by lowering bank fees. This can be done through a series of checks such as: reduction in business cash and non-cash transactions, linking accounts for better interest rates and fee waivers, and finding which transactions should be free and which are not
- Employ a CPA onto the board in order to reduce accounting bias and conflicts of interest

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APPENDIX A:

CONFIDENTIALITY AGREEMENT

CONFIDENTIALITY AGREEMENT

Printed Name of Signers:

Philip Dinius Hayes Henagan Corrie Kimball
Schultz Mashelen Tucker Baker John Michael Daniel
Josiah Barnes

During the course of our study in providing services in improving the business plan for Sheltering Wings, located in Leasburg, MO to partly fulfill the requirements for my Senior Paper, I will have access to information, which is confidential and should not be disclosed. I acknowledge that the information must remain confidential, and that improper disclosure of confidential information can be damaging to the participants. This agreement shall be governed by the laws of Oklahoma.

By signing this Confidentiality Agreement I acknowledge and agree that:

1. I will not disclose or discuss any confidential information with others, including friends or family.
2. I will not in any way divulge, copy, release, sell, loan, alter or destroy any confidential information except as properly authorized.
3. I will not discuss confidential information where others can overhear the conversation. I understand that it is not acceptable to discuss confidential information even if the participant's name is not used.
4. I will not make any unauthorized transmissions, inquiries, modification, or purging of confidential information.
5. I agree that my obligations under this agreement will continue after termination of the job that I will perform.
6. I understand that violation of this agreement will have legal implications.
7. I will only access or use systems or devices I'm officially authorized to access, and I will not demonstrate the operation or function of systems or devices to unauthorized individuals.
8. I will delete all project related information from my personal computer and cloud storage drive at the end of the course.

Signing this document, I acknowledge that I have read the agreement and I agree to comply with all the terms and conditions stated above.

Signature: <u>[Signature]</u>	Date: <u>9/29/2021</u>
Signature: <u>[Signature]</u>	Date: <u>9/29/2021</u>
Signature: <u>[Signature]</u>	Date: <u>9/29/2021</u>
Signature: <u>[Signature]</u>	Date: <u>9/29/2021</u>
Signature: <u>[Signature]</u>	Date: <u>9-29-2021</u>
Signature: <u>[Signature]</u>	Date: <u>9-29-2021</u>

APPENDIX B:**DAVID W. THOMAS**

5100 Old 66
Leasburg, Missouri 65535
Phone 314-277-0100
e-mail: Dave.Thomas@sheltering-wings.org

Summary: Executive Director

More than 5 years of experience as a missionary to the Native American Community on the Crow Creek Indian Reservation in South Dakota.

More than six years of experience as an Associate Pastor at a new church mission/plant. Pastoral experience includes executive, outreach, children and youth, missions, financial management, and ministry development.

Twenty years progressive experience in voice and data telecommunications. Experienced in driving the growth of data, IP data, Internet, Web hosting, international and voice services. Also possess experience in management, product and technical training, and network design and implementation.

Experience: Executive Director

7/2016–Present Sheltering Wings Inc., Leasburg, MO

Responsible for providing vision and leadership to fulfill the organization's mission. This includes, but is not limited to:

- Assists the Board of Directors in organizational planning and development.
- Responsible for oversight of budget and finances. (The FY 2016 Revenues exceeded \$1,300,000.00)
- Responsible for staff oversight which includes 3 permanent staff, 12 permanent missionaries, and a volunteer staff.
- Works in conjunction with Sheltering Wings' Security Director on global security issues effecting international missionaries.
- Provides program and fiscal oversight and direction to the missionaries.
- Represents the organization on all occasions, which includes making presentations to groups and other organizations explaining funding needs, program direction, Sheltering Wings missions and visions, and opportunities for participation

Experience: Program Director

1/2011 – 7/2016 Diamond Willow Ministries, Fort Thompson, SD

Responsible for assisting the Executive Director with long- and short-term aspects of managing the ministry. The position is designed to address the various critical physical,

emotional, and spiritual needs that those on the reservation face. I work to fulfill the mission and vision of Diamond Willow Ministries within the Crow Creek Indian Reservation.

- Coordinate and implement managerial, budgeting and administrative functions including the development of certain policies, procedures, rules and regulations for assigned programs.
- Participate in outcomes based strategic planning process.
- Represent the ministry on all occasions, which includes making presentations to groups, organizations and churches, explaining funding needs, program direction, DWM's mission and vision, and opportunities for participation.
- Active with the raising of financial support for DWM including grant writing.
- Work to assimilate the youth of the reservation into the life and body of Christ.
- Discipling and mentoring youth with the goal of developing youth leaders and future leaders.
- Preaching and teaching.
- Manage direct report employees and up to 350+ temporary volunteers and interns annually.

Experience: Associate Pastor

2004 – 2011 TimberRidge Community Church, House Springs, MO

Co-Pastor to our Senior Pastor. Providing assistance to him by helping plan and put into practice agreed upon strategies. I also share the responsibility of pastoring the flock as well as preaching.

- Pastor of Children and Youth Ministries (Nursery through College).
- Oversight of financial and business matters within the church.
- Provided pastoral leadership in the areas of small groups, outreach, missions, ministry development, leadership development, preaching & teaching, and strategic planning. Participated in sermon development and preaching rotation.

Senior Account Manager

2006 – 2011 Verizon Business, St Louis, MO

Generates sales revenue and direct the account management for sales, technical, service and sales support to attain revenue goals. Manage large multi-million dollar contracts for large national and multinational customers.

- Manage an assigned revenue plan.
- Directs the activities of account team of sales, service and technical support to ensure optimum customer satisfaction with Verizon Business products and services.
- Develop strategic plans based on industry trending and customer analysis.
- Prepare sales forecasts, account status reports, and recommendations to enhance account growth and revenue potential.
- Participate in contract negotiations and Develop creative and customized packaging of new applications and services.
-

Data Network Consultant

9/2005 – 2006 AT&T, St Louis, MO

Provide pre-sales technical IP Data Network support for the St Louis Enterprise Sales segment.

- Provide essential contributions to RFP responses.
- Develop IP data network design, sizing, protocol and redundancy recommendations.
- Consult with sales team and customers on local and nationwide fiber access options.
- Personal / Self Development activities by attending web-based training, in-person industry / vendor seminars, and formal vendor training sessions.

Lead Sales Engineer

1/2005 - 9/2005 Qwest Communications, St Louis, MO

Provided pre-sale and post-sale product to application support for Global and Government accounts. Responsible for taking the technical lead and initiative independent of sales representatives.

- **Supply Sales Engineering team members with leadership when necessary.**
- **Respond to customer RFPs and design request.**
- Developed network design, drawings and recommendations.
- I was assigned the responsibility of being the “Subject Matter Expert” for Qwest’s VoIP/IP Telephony initiative.
-

Senior Technical Consultant

1999 to 2005 Verizon Business, St Louis, MO

Providing pre-sale complex voice and data solutions to the Sales organization. Responsible for driving the growth of data, customer premise equipment, international, Internet and voice product revenue. Training and managing the strategic and technical activities for the Major, National and Global account sales departments in Missouri and Arkansas.

- Provided leadership in the discovery of customer business applications, strategic network direction, product solution sets and the development of many winning proposals.
- Developed network design, drawings and recommendations.
- Designed, recommended and ordered related networking equipment.
- Provided 50 to 75 advanced product-training sessions annually to the sales and technical organizations.
- Won multiple national incentive awards for top sales and appointments.

1998 – 1999 Maritz Inc., St Louis, MO

Senior Telecom Analyst

Responsible for coordinating and monitoring telecommunication carrier issues including contract negotiations.

- Decreased departmental expenditures through optimization of voice and data networks. Annual reduction achieved was 14%.
- Monitored traffic on all trunk groups and made design recommendations to management.
- Circuit ordering, coordination, installation, trouble-shooting.
- Maintained circuit and equipment database files
- Kept current on new technologies by attending technical seminars, trade shows, and reading trade publications.

1997 to 1998 Area Manager-Sales Engineers**Verizon Business, St Louis, MO**

Successfully managed eighteen employees consisting of Sales Engineers, Project Coordinators and Customer Service Managers for a three-state region.

- Reviewed the performance of the individuals within my team.
- Built team relationships and department culture within Technical Services.
- Delivered a quality Technical Services “product.”
- Trained and managed the technical activities for fifty Account Relations Managers, Account Executives and Sales Managers.

1995 to 1997 Lead Sales Engineer II

Provided pre-sales and post-sales technical support to the Sales organization to maximize sales opportunities and profits, and to minimize errors and associated cost. Responsible for managing project for the planning and implementation of worldwide voice and data communications networks.

- Increased the product and technical expertise of the Sales organization.
- Assisted in data gathering and preparation of proposals.
- Assured successful and timely implementation of WorldCom products and services.
- Single point of contact on dedicated, private line, frame relay, and Internet orders.

1994 to 1995 Account Executive

Outside sales

- Sold a wide variety of telecommunications voice and data products.
- Face-to-face sales calls, cold calling and account qualifications.
- Outside commercial sales.

1992 to 1994 Technical Support, Customer Relations

Responsible for Major account growth and retention.

- Provided Major Account customers with information concerning technical problems, new services, and billing questions.
- Consulted both the customer and sales on new products and methods of network access.
- Ordered and coordinated special access and private line circuits.

1990 to 1993 Customer Premise Equipment / Transmission Technician

Responsible for the installation and maintenance of customer premise equipment and installation of network and LEC circuits in the WorldCom point of presence.

- Interfaced WorldCom’s network with the customer’s telephone equipment.
- Installed, troubleshoot, and maintained channel banks, auto dialers, direct connects and private line circuits.
- Installed and maintained all voice and data circuits as well as interface equipment at DS-0, DS-1, DS-3 and optical levels in the WorldCom point of presence.

Education: Bachelor of Christian Ministry

Christian Bible College and Seminary

Independence, MO

Degree pending completion of three remaining correspondence classes.

Associate of Applied Science Degree,

Telecommunications, Electronics

Jefferson College, Hillsboro, MO

Appendix C

Fundraising Guide

Missionary Fundraising Guide

Introduction to Fundraising

God has called you to the mission field. Leaving full time jobs to follow the call can be very intimidating; however, where God calls, he provides. Psalms 23:1 says, “The Lord is my shepherd, I shall not want.” Fundraising does not need to be a worrisome process. In this guide, you will find a step-by-step guide to help you fundraise. Make sure to make your donor interactions personalized and modified to meet your needs and the needs of your ministry.

This guide is not exhaustive, and it does not guarantee your fund will be raised simply because you’ve taken every step. Do not be afraid to come up with other fundraising tactics and implement them into your plan as well.

Fundraising Steps

1. Pray. Ask God for provision, for creative ideas in your fundraising process, and for you to talk with the right people.
2. Create a list of people who you know that care about you (even if you do not think they will donate money to you).
 - a. Friends and family
 - b. People from church
 - c. Mentors
 - d. People from past schooling
3. Send letters to the above list of potential donors. There is a template letter included for reference.

4. Call donors a week after mailing letters. There is a script included on page for reference.
5. Connect with donors virtually.
 - a. This can be through social media, a blog, or something else. Consider your donors and the media they use when making your decision. You can use multiple media to reach multiple donor groups.
 - b. Share content to keep your donors updated on your fundraising needs and goals, your ministry, and ways they can partner with you in prayer.
 - c. Make sure to share pictures of you, your team if you have one, and the people you will reach with your ministry (this can be personal pictures or pictures you find online if you do not have your own).

Phone Call Prompt

Hello (Insert name of potential donor),

I am calling to follow up on the letter I sent you about my upcoming mission trip to (insert location).

Briefly explain:

- Where you are going
- What you will be doing
- Why you feel called to go
- That you are working with Sheltering Wings

You can partner with me at one of two levels:

1. Generosity Partner
2. Consistent Partner

I am looking for ___ Generosity Partners to pledge ___ every month and ___ Consistent Partners to pledge ___ every month. Would you be willing to partner with me on one of these two levels? (The number of each type of partner and the amount of their donation should be based on how much your need to raise. If you needed \$60,000, you could choose 40 Generous Partners at \$1,000 every month and 200 Consistent Partners at \$100 every month.)

If potential donor responds with “Yes”:

Thank your donor. Ask them if they have time to register as a donor right now. If they say “yes,” walk them through the donation process. If they say “no,” tell them you will send an email with a link and instructions to register.

If potential donor responds with “No”:

That is no problem at all. At what level are you able to partner with me? Partnership in prayer or in sharing about (Insert name of ministry) are greatly appreciated as well.

Letter Instructions

1. This letter can be used as a template or as a suggestion for information that should be included in the letter you send to your donors. Make this letter personal. You can use a template from Canva or another website; be sure to include the following content in your letter. Hand written letters can also be used if your handwriting is legible.
2. Read the current content in the letter and make adjustments as instructed.
3. Include pictures of yourself and the people you are wanting to serve with your ministry.
4. Include any social media your donors can follow to stay updated on your ministry.
5. Include information about your financial goals and how to make donations through Sheltering Wings.

6. If you are going on mission with a team (especially for short term missionaries), be sure to add a picture of your team and a brief explanation of who you are going with (church, peers, school, etc.).
7. Make sure to delete this page before printing your letters.

Your name

Name of ministry/mission trip

Dear Friends and Family,

Begin your fundraiser letter by sharing a little bit about what's going on in your life. Share a testimony about what God is doing in your life or lessons you learned from a past mission trips (if you have been on any). You might also want to add a picture of yourself at the top of the page; a picture of you on a past mission trip would be a great picture to use (if available)!

INSERT A PICTURE OF
YOURSELF HERE.

INSERT A PICTURE OF
YOURSELF OR OF THE
PEOPLE YOU PLAN TO
REACH HERE.

You will want to continue telling your supporters about the trip you will be going on here. Include where you are going and that you are going through Sheltering Wings. You could mention Sheltering Wing's mission to reach the lost and disenfranchised throughout the world and bringing the reconciliation of Christ. Tell your supporters about what you will be doing on the trip, the dates of your trip, and the necessary funds you will need to raise for your mission trip.

You can add a caption for your photo here!

Trip Details

Trip Dates:
Total Fundraising Amount:

Fundraising Goals

25% – Date
50% – Date
100% – Date

Donate

Here you can write about your financial goals and what your supporters can do to help you as you prepare for your trip. You can also write instructions for how to donate through different methods (cash, check, online donation).

Contact Information

Invite others to follow you throughout your fundraising and mission trip adventure. This allows your supporters to see what you are doing and how they can help you and stay in touch even after you send out your letter/brochure.



Add your Facebook name or
the name of a Facebook group they can



Put your Instagram handle
here and post pictures of your team

SHELTERING WINGS INC.

5104 Old 66

Leasburg, MO, 65535

SHELTERING-WINGS.ORG

314-635-6316

[INFO@SHELTERING-
WINGS.ORG](mailto:INFO@SHELTERING-WINGS.ORG)

Closing Remarks

Finish your letter by telling your supporters how they can help support you as you prepare for your trip. Ask them for both financial support and support through prayer. Include three or four bullet points about how they can specifically pray for you; some possible ways to pray may be for team unity, financial provision, or that God would use your team to bless your contacts and the people you will serve.

Briefly provide instructions for how your supporters can donate. Thank them for taking the time to read this letter about your trip. Ask again for their continued prayer. Leave with a closing remark about how excited you are to go on this trip and how you expect to see God work.

INSERT

A PICTURE OF
THE PLACE YOU ARE
GOING OR THE PEOPLE
YOU WILL BE SERVING.

*You can add a caption for your photo
here!*

(Sign your name at the bottom. Type it and then hand sign it after you have printed out your letters. Also consider writing a short, personalized message at the bottom.

