

RANCHO BERNARDO COMMUNITY PRESBYTERIAN CHURCH

MISSION PREPARATION

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Trip Leader Responsibilities

Choosing to accept the call to lead a mission trip is an exciting decision! Thank you for being sensitive to the prompting that God has placed on your heart to introduce others to the mission that you will serve. We want to be a support to you and assist you in this process so we created a check list to keep you on track in this process. Please contact Dawn Neldon if you have any questions (dawnn@rbpc.org)

FIRST

Meet with Dawn Neldon to discuss the proposed trip and the following steps

SECOND

Create a Mission Trip Proposal (find a template on page 6 of this document). **This document is to be completed and submitted to the missions committee 2-3 months prior to travel**

THIRD

Contact Steve Barclay (iowayankee@aol.com) to arrange a meeting with the Mission Travel Sub-committee.

This committee determines whether your trip meets tax-deductibility standards and your team members, who attend RBCPC, can apply to this committee for travel reimbursement as follows:

- 1. 50% of round-trip airfare arrangements and transportation to your 1st night's accommodation in country, based on your itinerary and available funds*
- 2. \$500 towards short-term mission trip expenses or when the trip is combined with personal travel arrangements.*

FOURTH

Set up a meeting with Dawn Neldon and Kathy Marshall Lund to review financials for the mission trip (including budget, fund-raising proposals, reimbursements, plan for payments in country etc.)

FIFTH

Create a binder of important information for you team members including:

1. overview of the mission trip
2. country and culture specifics
3. trip specifics
4. daily schedule
5. fundraising ideas
6. schedule of team meetings
7. fiscal responsibility (covered and non-covered expenses)
8. create a timeline for your mission team (booking airfare, obtaining passports, getting vaccination, training)

RBCPC Approved Mission Trip

Proposed Mission Trips, and the Hosting Organization, must meet the following criteria:

- **Commitment:** agree with planned mission and objective/s in serving Jesus Christ and His Church
- **Competency:** have a track record in the ministry they propose that demonstrates their capability to do the work
- **Evangelism:** share or live out the Gospel leading people toward Jesus Christ
- **Equipped:** are prepared for this ministry through academic and/or practical experiences
- **Sensitivity:** recognize cultural differences in the area/s they serve, and handle them well
- **Reliability:** meet mutually-understood plan of action
- **Accountability:** have a defined plan of responsibility for carrying out each aspect of its ministry.

RBCPC Policy for Tax-Deductible Mission Travel

RBCPC is responsible for acknowledging, in writing, any charitable contributions in excess of \$250. If a travel participant or another donor contributes funds to the Church in support of a mission trip, the Church must know whether or not the travel expenses, and therefore the contribution, are tax deductible. This decision is dependent upon the Church's assessment and whether the circumstances of the mission trip meet the IRS standards for charitable travel. All mission trips, whether group or individual, which are sponsored by RBCPC (for example, by the Missions Committee, a youth group, etc.) are governed by an assessment process, which will be conducted by the Missions Committee in order to provide consistency within the church.

The Missions Committee has the responsibility to review the documented details of the trip, assure the criteria for charitable travel (which includes meals and lodging) are met, and inform the Business Administrator of the approved status of the trip. The Business Administrator will also be provided with a copy of the itinerary and budget for the trip. The Missions Committee may discuss any questions or concerns with the Business Administrator, the Church treasurer, or qualified outside experts. If warranted, the matter may be discussed at a meeting of Session.

The charitable nature of the trip should be determined before fundraising begins for the trip. If the facts of the trip change or are not consistent with the facts initially presented, the tax treatment of contributions may change.

RBCPC Guidelines for Tax-Deductible Mission Travel

As stated above, the nature of the activity and the significance of personal pleasure, recreation, or vacation determine the tax deductibility of travel costs incurred in carrying out the activity.

- The activity must be a Church approved mission or other religious activity
- The travel schedule should be structured primarily to accomplish the purpose of the mission, with allowances as necessary for acclimation to time zone, altitude, etc.

- The amount of time spent on the religious purpose as compared to the time spent on vacation-type activities is a critical element in determining the tax treatment of the travel costs, so vacation-type activities (sightseeing, side trips etc.) should be minimized. Generally, activities that support the religious purpose should occupy what would be considered a “working day” in that culture. Time spent on recreation activities after a full working day will, generally, not affect the charitable tax treatment
- Generally, activities on mission trips such as learning about the history or culture of the country or the people, which are carried out to enhance the effectiveness of the mission trip, are not considered to be personal pleasure, recreation, or vacation
- In the case of family traveling as a group, if a family member does not participate or cannot participate in the religious purpose, the member’s travel costs may not be tax deductible.

The trip leader, the financial coordinator, and the Accounting Supervisor will determine the process for managing finances during the trip itself, which will generally include one person approving, handling, and documenting payments as they occur.

Income and Fundraising:

- Each participant’s financial obligation may be covered by transfers, scholarship, fees or donations and must be paid in full prior to the beginning of the trip
- Any communication for trips determined to be a charitable activity must contain the following statement: *“Contributions are solicited with the understanding that the Rancho Bernardo Community Presbyterian Church has complete discretion and control over the use of all donated funds”*
- Contributions to the Church in support of the trip should not indicate the individual’s name on the check or other payment document. Rather the nature of the activity should be indicated (for example, Africa mission)
- To help identify donations, participants are encouraged to specify how and when funds may be received by including vouchers and designated envelopes
- For individual travel, the appropriate governing body of the Church, generally the Missions Committee will continue to review and monitor the individual’s activities and programs, exercising control of donated funds through a budgetary process
- Any unused donations are to be retained by RBCPC and will be utilized at the discretion of the appropriate body for related activity.

Expense Management

- To the extent possible, approved expenses will be paid by RBCPC prior to the trip
- Expenses subject to reimbursement or direct payment include, but are not limited to:
 - Transportation expenses such as airline tickets, visas, and ground travel
 - Supplies needed for the missions activities (subject to approval of the trip leader)
 - Lodging and meals (see below)
 - Group activity expenses

- Expenses not eligible for reimbursement include:
 - Personal activity or recreation expenses
 - Any expenses outside the travel window of the trip
- Cash advances are discouraged and subject to advance approval by the Missions Committee
- The leader of a group will be advised, prior to the trip, of any surplus of funds raised in excess of the anticipated trip costs. This surplus will be available to the group leader to use for payment of costs incurred during the trip. Expenses in excess of any surplus will not be reimbursed
- The Trip Leader should determine how meal expenses will be managed and reimbursed, and be sure that all participants understand the process. Possible approaches may include:
 - Meal costs for the group are incorporated with other trip costs, so no individual accounting is required
 - The cost of a meal for the group is paid for by one individual, who submits a single receipt for the expense and is subsequently reimbursed
 - Each individual pays for his/her own cost of the meal and is subsequently reimbursed a pre-determined amount (per diem) regardless of the actual amount spent. No receipts are needed
 - It is not an option for each individual to pay for his/her meals(s) individually and then submit individual receipts at the end of the trip, as this places an undue burden on the reimbursement process.

Financial Procedures for Mission travel

Prior to any implementation of trip preparation activity, the trip will be reviewed in accordance with the RBCPC Policy for Tax-Deductible Mission Travel (above). The financial aspects of the trip-planning will be coordinated between the leadership of the trip (or the individual), the person designated as the financial coordinator of the trip (who may or may not be a trip participant), and the Accounting Supervisor. The responsibilities of the financial coordinator include:

- Receiving, recording and tracking all donations, fees and transfers in a tracking spreadsheet. (Project codes may be assigned by the finance department to help with the tracking)
- Submitting and approving check requests for payment or reimbursement of expenses. (see section below on Expense Management)
- Handling any communication with participants regarding their individual situation.

Tax Deductibility of Mission Travel

General Rule & Background

Internal Revenue Tax Code Section 170(j) states, in part, “NO (emphasis added) deduction shall be allowed under this section for traveling expenses (including amounts expended for meals and lodging) while away from home, whether paid directly or by reimbursement, unless there is NO (emphasis added) significant element of personal pleasure, recreation, or vacation in such travel.

The critical phrase is, “no significant element of personal pleasure, recreation, or vacation”. The tax code or related regulations do not provide a definition of this term.

The fact that the taxpayer enjoys providing services to the charitable organization does not lead to denial of the tax deduction. For example a scout leader who enjoys hiking, camping and working with children will not be denied a tax deduction for the trip costs as long as the leader has genuine and substantial duties throughout the trip. A taxpayer who has only nominal duties related to the performance of services for the charity and who is not required to render significant services for a substantial part of the trip is not allowed a tax deduction for the trip costs.¹

The literature on this subject provides several examples:

Taxpayer goes on a one week mission trip to country x during which daily substantial services are provided. On the way home the taxpayer stops in country for a 2 week vacation. Are some, all or none of the travel expenses tax deductible? Answer, the trip must be evaluated on the whole and most of the trip was recreation therefore none of the travel expenses are tax deductible.²

Taxpayer attends an all-day church regional meeting and that evening attends the theater. The travel cost is tax deductible although the theater cost is not tax deductible.³

Taxpayer works hard a few hours each day in country x on a construction project and spends the rest of each day sightseeing or other leisure undertakings. The travel costs are not tax deductible.⁴

A married couple travel to country x for a church sponsored charitable activity. One spouse is involved all day each day on the activity while the other spouse does not participate in the activity. Rather this spouse provides moral support and companionship to the working spouse. The travel cost of the non-participating spouse is not tax deductible.⁵

Pastor J elects to go on a two week preaching mission in Europe. He is in Europe for 10 days and conducts one-hour services on two of those days. The travel expenses incurred do not qualify as a charitable contribution deduction. The same rule would apply to Pastor J's spouse and children who go along on the trip.⁶

¹ Conference Committee Report, IRC Section 170 (j)

² 2008 Church and Clergy Tax Guide, Chapter 8, Section C, page 421

³ IRS Notice 87-23

⁴ IRS Notice 87-23

⁵ RBCPC interpretation of rules

⁶ 2008 Church and Clergy Tax Guide, Chapter 8, Section C, page 420

MISSION TRIP FACT SHEET

Name of Mission: _____

Submitted by: _____

TEAM LEADER

Dates of Trip: _____ Destination: _____

Purpose: _____

Sponsoring Organization: _____

Local Hosts: _____

Travel Dates: _____ (*TENTATIVE/FIRM/BOOKED*) _____

Participants: _____

Proposed Mission Trip Itinerary

(SAMPLE)

San Diego

- Day 1 By car to LAX, then overnight air travel to Santa Cruz, Bolivia
- Day 2 Drive from Santa Cruz to Camiri (4 hours). Transition and sleep day

Camiri

- Day 3 Attend morning chapel service at the school at 8 A.M. We will be introduced to the staff and students during the chapel service. Steve will deliver a 15 minutes gospel message during the service. Remainder of the day will be spent with the directors and other staff members to tour the school facility and get acquainted with their operation. We will be able to visit the classrooms while there is instruction going on, in order to become more familiar with the children.
- Day 4 Planning sessions with the directors. Discuss their needs, determine our capabilities, and make preliminary decisions on what might be do-able on our part during future trips. This will involve the entire RBCPC team - to include prayers to determine our individual "spiritual gifts" and how they can be used at Cristiana Escuela Camirini. The intent is to make this a planning phase – step 1 in the planning process, but not the "final step".
- Day 5 Spend the day attending services held at the school. We will be observers (as well as servants) of their worship services

Trip budget (cost estimate):

- Airfare Round Trip : _____
- Luggage fees : _____
- Visa : _____
- Inoculations (only mandatory inoculations are reimbursed) : _____
- Accommodation (cost/night; total/trip): _____
- Food (approx./day; total/trip): _____
- Additional transportation (local): _____
- Group activities (see RBCPC guidelines for Tax-Deductible Mission Travel): _____
- Individual Total:** _____
- TOTAL COST FOR THE TRIP:** _____

Financial Status: _____

RAISING SUPPORT

Support for mission trips takes place in two equally important stages. The first is fundraising; the second is prayer support. Please keep in mind that both are necessary for a truly blessed ministry experience.

A.Reasons for Raising Support

Raising money is often something that people do not look forward to doing. However, there are a lot of Biblical examples when others received financial support. Please do not feel like you must come up with all the resources necessary for your trip. In fact, you are missing out if you don't allow others to participate in your ministry by helping financially or through prayer. You also miss out on the blessing of learning to trust the Lord in faith that He will supply all of your needs. There are numerous examples in the Bible where the Lord used people to provide for His servants. Here are three great examples:

- The Levites of the Old Testament were sustained by the tithes and offerings of God's people. This was done so that they could focus their time and energy completely on serving the Lord. Leviticus 7:35, 36
- Nehemiah used financial support, even from nonbelievers. He prayed for a long time and then followed through by asking specifically for what was needed. The Lord provided in incredible ways throughout the entire book of Nehemiah. Nehemiah 2:1-8
- Jesus also lived on the support of others. Although He could have worked as a carpenter to earn money to support Himself, instead He allowed others to participate in His ministry by providing for Him. Luke 8:3-17

Faith increases as God is allowed to demonstrate His power. This is a chance for you to see what God can and will do in your life. It will enlarge your faith and increase your confidence in God and in what the two of you can do. No matter what your personal resources are, there is always a God-sized project that your resources are inadequate to handle. Maybe this is how God is going to show you what He is capable of. If you have sensed God's call to go on this mission trip and you are in need of partial or total financial help in order to go, just remember that this does not come as a surprise to the Lord. He is always aware of your need, and He has prepared a way to meet this need. Remember, "The One who calls you is faithful and He will do it" (I Thessalonians 5:24).

Raising support can also be a means to stimulate and encourage missionary vision in the body of Christ. You can serve as a model for others who are considering missions. You can mobilize others to serve Christ. You can act as an advocate and a minister for missions, facilitating communication between the missionary and your church and your sphere of influence.

B. Fund-raising:

There are many different ways to raise funds. You may want to look for books that give suggestions on fund-raising, particularly for groups (for example Great Fund-raising Ideas for Youth Groups by David & Kathy Lynn).

Here are some ideas:

- Be sure to let people know of your financial and prayer needs!
- Contact the Mission Committee. Ask if they have budgeted for supporting individuals or groups on short-term trips or if they would assist you in that possibility
- Ask your work or school for assistance. Sometimes companies will provide a gift-matching program
- Make a flier. Explain who, what, when, where, how much. These can be posted at church, work or school (with permission of course). Make sure the flier explains how to respond. Make it eye-catching
- Look for speaking opportunities
- Share briefly with your Sunday School class, Bible study group, Church, or even your work or school if possible
- Write a short news release for your church newsletter, company news, school newspaper or local paper. Use photos when possible
- Let someone else ask for money for you. Share your financial needs with the Mission pastor or the Mission Committee chairperson. Ask if they can challenge others to help. It's always easier to raise money for someone else and they are in the position and have the platform to do it
- Host group fund-raising activities, even if you are an individual going, ask your friends and family to help you
- Have a bake sale or Cookout- 100% profit if you get the food donated. We'd suggest making these food items available directly following the morning service at church when people are hungry!
- Organize a car wash- Make sure your customers know specifically what you're raising money for. Often they will make sizable donations when they find out it's for a good cause
- Conduct a garage sale- This can be good for you and your friends to get your homes cleaned out as well as the community since all you get rid of will either help those who purchase those items or indirectly help someone when you donate your remaining items to the Salvation Army, Homeless Shelter or other local help service provider

- Create a silent auction- Local companies, stores, restaurants, hotels, and other organizations will often make tax-deductible donations of their products or services. A silent auction can then be held to raise funds for the different gift packages provided by these companies.

The possibilities are endless! If you come up with good suggestions that we don't have listed in here, please let us know! We're always looking for helpful suggestions for others.

And last but not least...

Write a Support Letter

This is the #1 way that funds are raised. This may sound intimidating as though you're asking for money, but this is such a great opportunity for you to impact the lives of others as you share your commitment to serving the Lord by reaching out to those less fortunate than yourself. It also allows them to participate in this type of ministry since many of our friends, families, and acquaintances would not normally get involved in a project of this nature. The best part is that when you come back you can share how you've seen prayers answered and God at work in your life and the lives of others around the world. Often on mission trips, you come back changed. This transformation is something you get to share with your supporters. What a privilege to have a reason to share with them exactly how God is blessing you and teaching you and using you to His glory!!

Who to send a Support Letter to...

Support letters can be sent to a large variety of people. Don't limit your fund-raising to just within the church or your family. Consider the people you come in contact with regularly but are outside of your main circle of friends. Consider how you may impact their lives as a result of sharing with them. Here are a few ideas to consider:

- Banker, Christian business groups, civic clubs: Rotary, Kiwanis, Lions, etc.,
- Coach, college friends, community leaders, coworkers, customers, dentist,
- Doctor, Eye Doctor, Exercise class, Former teachers, Friends of relatives, Hairstylist,
- High school friends, Insurance agent, Landlord, Local Businesses, Local Paper,
- Local radio station, neighbors, parents' work associates, veterinarian, youth group

How to write a Support Letter ...

Before writing your support letter, always spend some time in prayer asking the Lord what He'd have you share with your potential supporters. As you begin your letter, be sure to personalize it by writing their individual name. At the end of the letter you'll also want to include a personalized note to the individual as a postscript. Make sure to include all pertinent information: who, what, when, where, how much and most importantly why.

Share the need of the people you're going to serve. Share why you're interested in going on this trip. Share how you will be a blessing to others and perhaps what you hope to learn from the experience as well.

Also, be sure to tell them that you'd appreciate their prayer support. Include a portion of the letter or a separate card that can be returned noting any financial or prayer support they'd like to offer you.

Be sure to explain that checks should be made out to: Rancho Bernardo Community Presbyterian Church and that your name should not appear on the check but rather on the form that is mailed back.

You will usually have better results if you include a stamped envelope already addressed to:

**Rancho Bernardo Community Presbyterian Church
Attn: Missions Assistant
17010 Pomerado Rd.
San Diego, Ca 92128**

Sample Support Letter:

Dear Mark & Michelle,

Saludos (Greetings! In Spanish)! I want to take a minute to tell you about an exciting opportunity I have to serve on a mission trip in Bolivia. This summer from July 13-24, I will be traveling to Cochabamba, Bolivia in South America. I will be working with Hospitals of Hope is an organization that provides much-needed medical and dental care to people in third world countries. HOH has a clinic in Bolivia and is in the middle of a construction project to build a hospital. As a volunteer with HOH, I will be helping with the construction of the hospital and I will have opportunity to share the gospel with the patients in Bolivia too. I am really looking forward to sharing my story of how Christ has changed my life through His transforming love and power!

One way you can partner with me in this ministry opportunity is to pray for me. Please pray also for each and every life with which I will come in contact with. If you would be willing to pray for me every day while I serve on this trip, please contact me directly so I can send you further prayer requests and updates.

A second way that you can partner with me is by supporting me financially. I need to raise \$1400 to cover my travel, food, and housing. I would like to ask you to pray about being a part of my support team. If you feel led to become a part of my support team, please fill out the card below and mail it back to RBCPC using the enclosed envelope. If you have any questions, please contact me at 316-278-1920 or

email me at xxx@aol.com.

Serving Him,

ChrissyWilliams