

WISE GIVING™

GUIDE

BBB WISE GIVING ALLIANCE : SUMMER/FALL 2013



CROWDFUNDING for Charitable Causes





A Publication of the
BBB Wise Giving Alliance

The *Wise Giving Guide* is published three times a year to help donors make more informed giving decisions. This guide includes a compilation of the latest evaluation conclusions completed by the BBB Wise Giving Alliance.

If you would like to see a particular topic discussed in this guide, please email suggestions to give@council.bbb.org or write to us at the address below.

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president's MESSAGE

Increasingly technology impacts our lives, particularly in how we communicate with each other. On a personal level, my children are more likely to respond to a text message than a phone call. Also, a growing number of physicians are sending patient medication orders directly to the pharmacy via secured email. Say goodbye to prescription pads and your doctor's indecipherable handwriting.

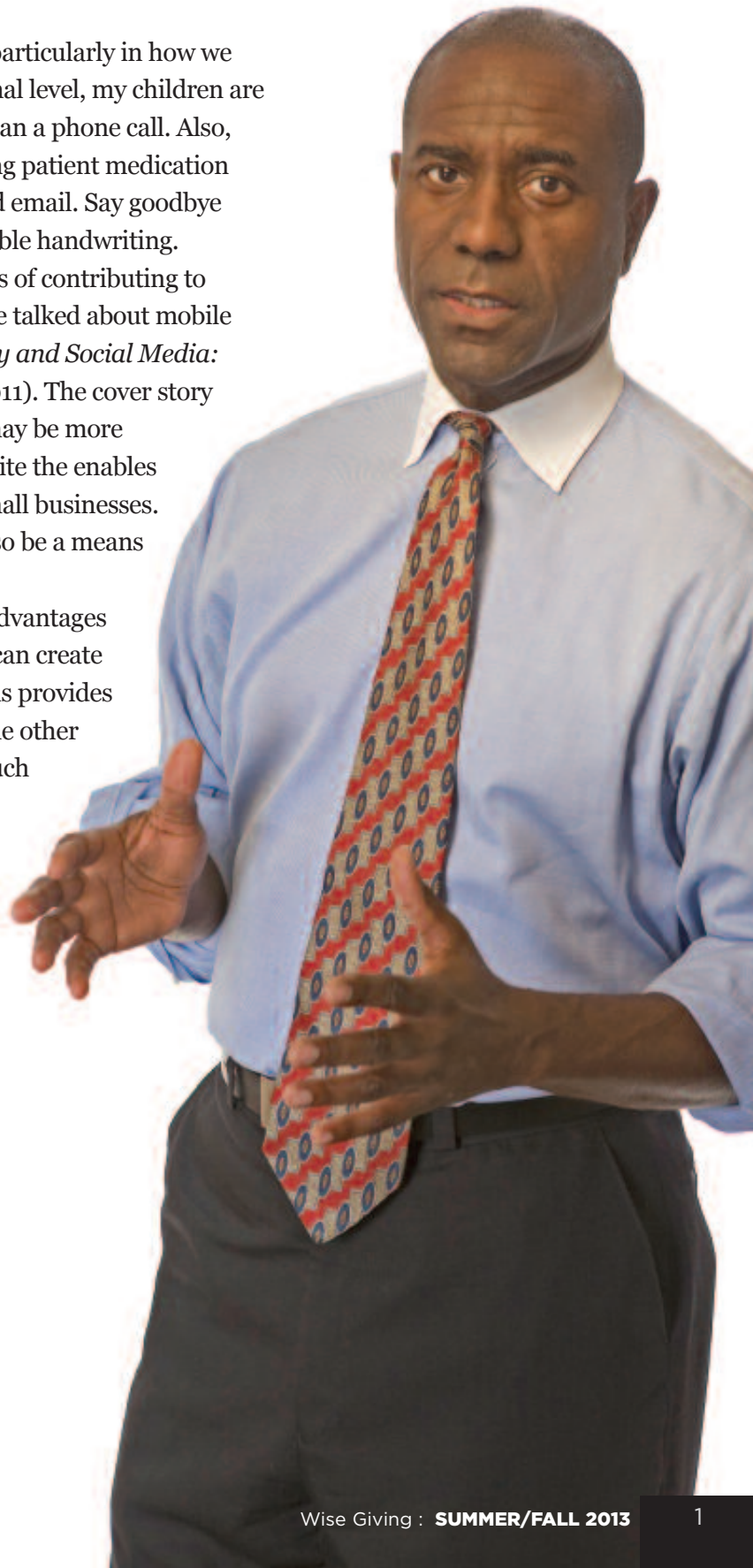
So, it should come as no surprise that new ways of contributing to charitable causes are also gaining in popularity. We talked about mobile giving and social media in a previous issue (*Charity and Social Media: Finding What Fits*. Wise Giving Guide: Holiday 2011). The cover story of this issue is about crowdfunding. Some of you may be more familiar with the business use of this term—a website that enables you to help individuals raise capital for start-up small businesses. As you will read in this issue, crowdfunding can also be a means to give to charity.

One aspect of crowdfunding that brings both advantages and challenges is the relative ease with which one can create a fund raising campaign. During an emergency, this provides a way to give immediate financial assistance. On the other hand, speed and ease also can limit the ability of such websites to adequately vet fund raising appeals.

BBB Wise Giving Alliance believes that each type of fund raising can open up opportunities for those who seek to take advantage of American generosity. We hope the article's advice about how best to use crowdfunding will help you avoid potential problems and enable you to make more informed judgments about this giving alternative.



H. Art Taylor, *President*



CROWDFUNDING

for Charitable Causes

Beginnings

It started with rock and roll fans. In 1997, devotees of the British rock band Marillion raised \$60,000 on the Internet to provide funds for a reunion tour in the United States. This collection of small gifts from a large group of individuals to support a project, person or organization began the now popular fund raising activity known today as “crowdfunding.” After the successful efforts of Marillion’s supporters, others helped move the crowdfunding concept along in their own way. Within a few years, activities were spreading in a number of directions including both for-profit and charitable objectives.

In April 2000, a New York City high school history teacher created a website where teachers can post specific classroom project needs. Donations in any amount were accepted. The initial offering had just 10 posted items. Since then, DonorsChoose.org has cumulatively raised over \$185 million and funded 367,000 school projects (field trips, art supplies, books, etc.) for all school grades.

How did crowdfunding grow in popularity as a charity fund raising alternative? What are the tax deductibility implications? And, how can donors avoid questionable crowdfunding campaigns?

Two years later, the GlobalGiving Foundation began a website that enabled donors to fund grassroots projects and organizations around the world that are working to address a variety of needs such as education, housing and job skills. The GlobalGiving website states, in part, that it “enables you to fund the underdog. [GlobalGiving] give[s] access to new sources of funds to creative ideas and projects that might never be funded through traditional structures...and philanthropy

approaches.” To date, they helped raise \$89 million for over 8,000 projects.

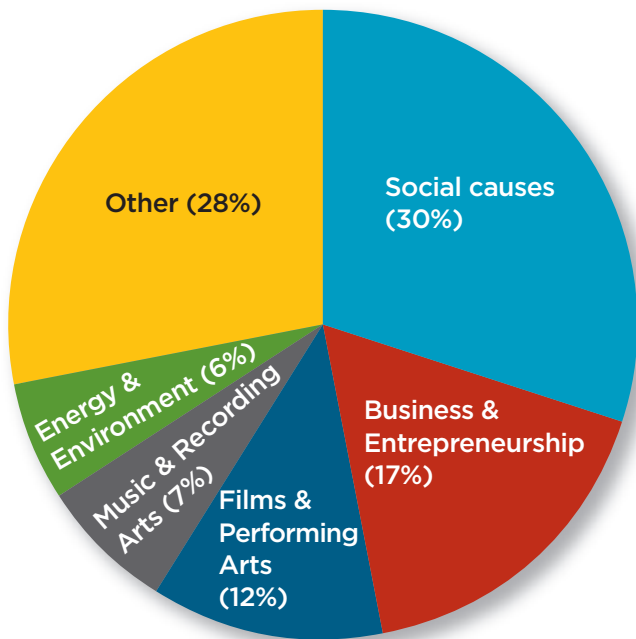
According to the website ArtistShare.org, it “...created the Internet’s first fan funding platform for artists, launching its initial project in October 2003.” In exchange for funding musical works, such as producing a CD for a jazz artist, funders are promised rewards such as copies of the recording, recognition on the jacket cover, and/or personal updates from the artist.

Crowdfunding evolved and grew over the past decade with new platforms coming into existence such as: Indiegogo (2008), GiveForward (2008), FundRazr (2008), KickStarter (2009), Crowdrise (2009) and GoFundMe (2010). While some platforms have consistently focused on a specific objective, others have morphed to diversify. Indiegogo, for example initially channeled funds for independent film projects and later expanded to fund “anyone, anywhere, to raise money for anything.” Others continue to be focused on a specific objective such as “fundraising online to help with medical bills (GiveForward). Balancing an inclusive approach with the need to direct assistance in a targeted way, the KickStarter platform states it provides a place to raise funds for projects involving “art, comics, dance, design, fashion, film, food, games, music, photography, publishing, technology and theater” but does not allow charity, cause, or “fund my life” projects. For purposes of this overview, this article will focus on crowdfunding for charitable activities and attempt to explain: How does it work? How did crowdfunding grow in popularity as a charity fund raising alternative? What are the tax deductibility implications? And, how can donors avoid questionable crowdfunding campaigns?

Referencing the right “crowd”

You know this subject has hit the mainstream because similar terms are emerging that include the word “crowd” but refer to different circumstances. Here is quick fix on some of the main players:

- **Crowdsourcing** involves soliciting ideas, services or contributions from an online population. This term has been attributed to a June 2006 article by Jeff Howe in



Most Active Crowdfunding Categories of 2012

Source: Massolution.com, 2013CF — *The Crowdfunding Industry Report*

Wired magazine, “The Rise of Crowdsourcing.” The subheading explained it: “Remember outsourcing? Sending jobs to India and China is so 2003. The new pool of cheap labor: everyday people using their spare cycles to create content, solve problems, even do corporate R&D.” The example cited in that article to illustrate the use of cheap service provision online was a website that offers stock photographs on just about any subject at very inexpensive prices. The photos are provided by a large pool of photographers who sign up with the site to sell their wares. Going to a professional photographer might cost a few hundred dollars, but

stock photo websites might offer you a shot for a few bucks.

- Apparently, **crowdfunding** is a subset of the online crowdsourcing universe that involves collecting money to help start a business, fund a charity, or provide financial assistance to a person in need (such as a disaster victim.)
- And now comes: **crowdvoting**. As described on the idealware.org website, crowdvoting involves seeking out the opinions or feedback of the online community so as to “increase awareness of [a] cause and draw in new audiences for [the] message.” A cited example involved a museum that called for people to submit photographs for an on-line contest. Photos were placed online and the most popular ones were later featured in an exhibit.

Growth

From its musical beginnings in 1997, crowdfunding has grown exponentially. According to *Massolution.com* which produces a *Crowdfunding Industry Report*, in 2010 there were 283 crowdfunding platforms worldwide that cumulatively raised \$1.5 billion. Two years later, there were 536 platforms raising funds for over 1 million projects and campaigns that generated \$2.7 billion worldwide. The cumulative total for 2013 is predicted to reach \$5 billion.

The *Industry Report* also indicates which categories of projects dominated the crowdfunding spaces. (See pie chart.) Although these stats show a mix of business and charity focused activities, the category “social causes” was the top type of crowdfunding projects.



A July 2013 article in the *Washington Post* stated that the crowdfunding site KickStarter raised more arts funding than the National Endowment for the Arts (NEA), “...people have been saying that KickStarter funds more art-related projects than the NEA. And it’s true! For 2012, the NEA had a total federal appropriation of \$146 million, of which 80 percent went towards grants. Kickstarter funded roughly \$323.6 million of art-related projects if you include all design and video-related projects, which make up \$200 million of the total.” (Boyle, Katherine. “Yes, Kickstarter raises more money for artists than the NEA. Here’s why that’s not really surprising” *Washington Post* 7 Jul. 2013)

Universities are also beginning to look at crowdfunding opportunities. *USA Today* reports that “...several university crowdfunding initiatives, featuring faculty and student-led projects, have been

institutions who would have a difficult time receiving funds from big granting agencies.” (Ingeno, Lauren. “Academic researchers using crowdfunding platforms.” *InsideHigherEd.com* 6 Jun. 2013)

In its first year of operation starting in August 2008, GiveForward raised about \$225,000 for various medical-related needs. Five years later, the cumulative amount raised by this crowdfunding platform was over \$57 million. As stated on its website, projects funded include general medical expenses, cancer treatment, transplants, funeral costs and disaster relief.

In the past year, crowdfunding received significant attention for channeling funds to the victims of Hurricane Sandy and the horrible shootings at a Newtown, Connecticut, school. Similarly, crowdfunding for the victims of the April 15, 2013 Boston Marathon bombing responded quickly. Within ten days various crowdfunding projects had collected over \$2.5 million for the victims of this tragedy.

How does crowdfunding work?

Crowdfunding platforms differ in how they are administered but there are some elements that are common to most sites. The following features cover projects that seek to help charitable causes or to help individuals.

Projects intended to help start a business can trigger government regulatory requirements in some circumstances and are not covered in this article. In reviewing the following descriptions, do not assume that all platforms will operate as shown in these examples.

1. Restrictions on types of projects

As mentioned earlier, there are platforms that have a theme like musical projects or medical needs while others will permit funding to be sought for just about anything. Here are some actual examples of crowdfunding projects sponsored by individuals:

- Help a person in need buy a car in Los Angeles.
- Fund a trip to Taiwan so a woman can teach English for two years.
- Assist a homeless vet seeking an apartment.
- Help fund someone’s funeral.

The examples cited above are quite diverse in terms of the subject of the specified need or project. While many projects on crowdfunding websites are not affiliated with any charitable organization, some

implemented across the nation within the past year. The University of Virginia in Charlottesville, Va., launched its first crowdfunding site [in May 2013] in a six-month pilot initiative.” (Craven, Julia. “Universities explore crowdfunding, social media to raise money.” *USA Today* 23 May 2013)

Young academic researchers also are joining the crowdfunding club. As reported in *InsideHigherEd.com* News, a crowd-funding site known as iAMScientist seeks “...to help young researchers from less-prestigious



are connected to charities and will specify this in either the title and/or the project description. Here are some examples:

- *The [ABC]...Rehabilitation Society is...in the process of acquiring a property to house up to 30 homeless and near-homeless women suffering from alcoholism and addiction. This house requires renovation and improvements so that we can adequately meet our clients' needs.*
- *[MNO] aims to help hundreds of students like [John] find work by teaching English...the school is often without electricity.... A generator will...allow the school to expand.*
- *Please help the [XYZ] Little League, 2013...Regional Champions, with expenses incurred during their exciting, once in a lifetime, journey to the Little League World Series!*

2. The presentation

The individual or organization raising money posts a photo along with a description of why visitors should fund their project or need. Usually detailed background is provided. Crowdfunding sites also encourage the posting of videos featuring the individual and/or organization receiving funds. Platforms usually require that someone seeking to start a campaign have both a Facebook and PayPal account.

3. Target goals

Crowdfunding sites usually ask participants to set a goal of how much money they seek to raise. The fund goals vary from a few hundred dollars to \$10,000 or

more. While one may encounter a large six figure target, this is uncommon. Crowdfunding industry statistics report an average of \$7,000 raised for successful projects involving either individual, charity or business goals (i.e., those that reached or exceeded their target goal). According to several web news reports, the largest crowdfunding amount raised to date is \$15 million for the development of a science fiction video game (Star Citizen) which is still collecting funds as of August 5, 2013. While this project clearly has a business objective, the amount raised demonstrates the financial potential for large charitable activity under the right circumstances.

4. Time limits

Many crowdfunding sites provide an option to limit the campaign length from 1 to 60 days. If a campaign participant selects the time limit option, the funds will usually only be made available once the target amount is reached by that date. If the target amount is not reached, some sites will automatically refund the donations to the supporters. Other platforms may give supporters the option of applying funds to an alternative project. One of the advantages of a time limited campaign is that it may inspire visitors to make a gift decision sooner and/or to revisit the site to make an additional gift so that the project doesn't miss the target goal by the deadline.

Crowdfunding platforms help donors make an emotional connection to the cause by providing a collection of stories, many of them heartbreaking, creating a bridge between the donor and the individual requesting help.

5. Charges and fees

Crowdfunding platforms typically charge fundraisers anywhere from 4% to 20% of the total amount donated. Sometimes the credit card or PayPal processing fee (which can be around 3%) is not included in this amount and will also need to be added to calculate the total fee involved. Charges can also vary within an individual crowdfunding website. For example, if the

campaign is for a fixed amount and funds are only released if the target goal is reached, then the crowdfunding site may charge a lower fee. Donors should keep in mind, however, that the crowdfunding site with the lowest fees is not necessarily the most well managed. For example, some crowdfunding sites engage in significant vetting of the projects posted to ensure they will be carried out properly and fall within the intended objectives of the platform (for example, education or overseas development projects).

In Better Business Bureau experience, if there is motive and opportunity, fraud can occur no matter what the medium. Whether it is direct mail, telephone appeals, in-person solicitation, websites, emails and now crowdfunding, questionable activities can emerge.

6. Donating and perks

Donors can give as much as they want, \$1, \$5, \$17 or more. Although more common to business projects, some charitable projects may offer perks to donors such as periodic updates on the project, a postcard from the volunteer raising funds for an overseas trip, a t-shirt, and/or special donor recognition when the project is completed. Not all projects offer perks and they may be contingent on the size of the gift made.

Factors in crowdfunding's popularity

While there are many influences that led to the successful growth of crowdfunding platforms, there are three factors that we believe might have helped it along.

One is the ability for crowdfunding to provide immediate assistance. Crowdfunding platforms promote the fact that they provide the templates to enable a participant to set up a crowdfunding project quickly and easily. A fast response can be particularly helpful in gaining attention after a weather disaster or similar emergency event.

Successful fund raising is about stories — providing real world examples of how an individual is affected by a particular problem or issue. Crowdfunding platforms help donors make an emotional connection to the cause by providing a collection of stories, many of them heartbreaking, creating a bridge between the donor and the individual requesting help.

Third, crowdfunding helps provide donors with a sense of impact. They can watch as their contribution is added to increase funds toward the identified target. What is more, they have seen a picture of the individual or family being assisted and have read how the party intends to use collected funds. Charity impact is an area of increasing importance to donors, especially those in the younger generation who want to know more about the results of their generosity.

Can crowdfunding donors get a tax deduction?

For some donors, tax deductibility can be an important consideration. The following provides our views on this subject. Of course, we recommend consulting a tax accountant and/or lawyer for specific deductibility advice.

If a donor contributes to a charitable project that has been posted on a **crowdfunding website that is owned and managed by an organization with Internal Revenue Code section 501(c)(3) charitable tax-exempt status** (for example, GlobalGiving.org and DonorsChoose.org), that should signal a “green light.” That is, donations to the charity should be tax deductible as charitable gifts on your federal income tax return (minus the fair-market-value of any perks received, such as a thank-you teddy bear.)

If a donor contributes to a charitable project that has been posted on a **crowdfunding website that is owned and managed by a for-profit company**, we suggest turning on the “yellow caution light.” Here are two examples. The first may be deductible; the second one is not:

- A for-profit crowdfunding website has a project for disaster relief that is posted by an organization that has 501(c)(3) charitable tax-exempt status. The crowdfunding site has a relationship with a payment platform that will send your donation directly to the charity, and donors automatically receive receipts acknowledging their contributions, directly from the recipient charity. In this scenario, the donation may be deductible.
- A for-profit crowdfunding website lists a project to assist a bird sanctuary run by a conservation



organization. The credit card statement or PayPal confirmation identifies only the for-profit crowdfunding site, with no reference to the downstream recipient conservation project. In this instance, project donors will not be able to confirm that a charity received their contribution.

Without such substantiation of an actual charitable contribution, the payment will not be deductible.

A third scenario that should raise the “red stop light” is that there is little chance for donors to claim deductibility as a charitable gift. We’re referring to crowdfunding projects to help specific named individuals. For example, if an individual posted a crowdfunding project to fund a family reunion, pay for someone’s trip to visit mom on Mother’s Day, or buy a new bicycle for a cycling coach, those types of projects will not be deductible. **That conclusion holds even if someone is raising funds for a specific individual that has been impacted by a disaster or tragedy.** As stated in the April 2012 edition of IRS Publication 526 – *Charitable Contributions*, page 6:

“You cannot deduct contributions to specific individuals, including ...Contributions to individuals who are needy or worthy. You cannot deduct these contributions even if you make them to a qualified organization for the benefit of a specific person. But you can deduct a contribution to a qualified organization that helps needy or worthy individuals if you do not indicate that your contribution is for a specific person.”

Are crowdfunding gifts taxable income for recipients?

The short answer is a solid “maybe.” The below examples reflect our understanding of certain situations but, as in the previous section on deductibility, one should seek an accountant and/or lawyer for definitive guidance.

What if an individual is raising funds for someone in need such as a victim of a shooting incident? Will the individual owe taxes on the amount raised?

If an individual is raising funds for his/her medical needs as a result of a tragedy, it is likely that the crowdfunding amounts raised would not be taxable to

the individual, as long as the collected funds were **exclusively** used to pay the medical costs of the victim. The rationale for this is that the Gift Tax (see IRS Publication 950 – *Introduction to Estate and Gift Taxes*) has a medical and education exception for gifts received for those purposes. However, it would be wise for the individual to keep paperwork to substantiate how the funds were spent in case he/she is audited.

Suppose Jane Smith is upset about the devastation that a hurricane caused to her community and started a crowdfunding project to help victims. She raises \$10,000 and donates some of it to 501(c)(3) charitable groups involved in relief efforts. She also purchases store gift cards that she hands out to needy people. Is the total \$10,000 amount raised by Jane taxable to her? She can take a deduction on her individual income tax for the contributions she makes to 501(c)(3) charities but her handouts to individuals would not be deductible. It would be the equivalent of giving cash to a homeless person which is not deductible for an individual.

The lesson here is that an individual’s goodwill and the intent to help others won’t be sufficient to offset the potential tax liability from crowdfunding monies received. If a project organizer seeks to avoid this tax consequence, one could seek formal permission from a charity to raise funds on its behalf on a crowdfunding site and donate all of it to the charity.



Crowdfunding cautions and risks

In Better Business Bureau experience, if there is motive and opportunity, fraud can occur no matter what the medium. Whether it is direct mail, telephone appeals, in-person solicitation, websites, emails and now crowdfunding, questionable activities can emerge. While the vast majority of fund raising for charitable causes is honest and forthcoming about the intended use of collected funds, there will be some who seek to take advantage of American generosity.

The BBB in Cincinnati reported that in mid-2007 it encountered a crowdfunding website that marketed its ability to collect small donations for a big impact. The BBB asked the site to substantiate a number of claims including evidence that the projects selected by donors received the funds raised. The site's operators never substantiated the claims. Several years later the site ceased operations.

The Boston Marathon bombing suspect was found hiding in a boat when arrested. The boat was damaged by gunfire. More than one campaign was started to help the boat owner buy a new boat even though the owner had nothing to do with these campaigns.

In June 2013, a business start-up project on Kickstarter had raised \$120,000 for the production of "Kobe Red — 100% Japanese Red Kobe Beef Jerky." Kickstarter shut down the project shortly before the money was to be transferred to the developers after it was discovered to be a scam. While this circumstance involved an alleged start-up business and not a charitable cause, it did bring public attention to the reality that there are some crowdfunding projects that may not be legitimate.

So, how can an informed donor take measures to reduce the risk of getting taken in the crowdfunding environment? Here are some suggestions from the BBB Wise Giving Alliance.

1. Charities can be checked

Crowdfunding websites and projects produced by charitable organizations that have received 501(c)(3) tax-exempt status provide more opportunities for verification. One can visit the charity's website, confirm the charity's registration with state government

...crowdfunding provides benefits to charities beyond the donations raised. These benefits include the potential to: receive increased media coverage, engage current supporters and attract new ones, get corporate attention and sponsorship, and measure public interest in the advertised cause.

agencies, review the charity's financial statements and, of course, go to third-party monitoring organizations such as the BBB Wise Giving Alliance for information on national charities and the Better Business Bureau serving your community to find out about local charities.

2. Give to individuals you know

Charity-themed projects posted by individuals provide more of a challenge in verification. Crowdfunding sites state they help provide some degree of vetting by requiring a Facebook page, PayPal account, and photo if someone seeks to launch a project. However, those gatekeeper requirements alone will not prevent all fraud from taking place. In fairness, sites usually indicate that other measures are taken to keep crowdfunding safe. For example, one site requires participants to receive advice from a fund raising coach who will report suspicious behavior. The specific measures will vary from site to site. Bottom line, it is safest to give to those individuals you personally know who are contacting you to support their specific project.

3. Projects that share updates provide greater transparency

If a project is providing periodic updates of its progress, expenditures and accomplishments, this provides greater assurance that the individual or organization is seeking to responsibly use collected funds.

4. Don't assume your donation is deductible

If you are funding a project that is run by an individual instead of a charity, the funding you provide may not be deductible as a charitable gift for federal income tax purposes. See previous section about tax deductibility.

5. Be especially careful after a disaster or tragedy

Con artists will strike while the emotional iron is hot. As a result, the donating public needs to be especially on guard when reacting to headlines featuring hardship and injuries that disasters and tragedies bring. What's the plan? How are they going to carry it out? What is their connection to the event (are they a victim's relative, friend, neighbor, etc.)? Organizations raising funds should get permission from the families to use either the names of the victims and/or any photographs of them. Some fund raising activities for the victims of the shootings in the Colorado movie theater and in the Newtown, Connecticut school did not do this and were the subject of criticism from victims' families.

6. Read the fine print

Crowdfunding sites will vary in terms of their privacy

policies, under what conditions donations will be refunded if at all, and whether the donor or the project organizer will be charged for site administrative costs and credit card fees.

7. Specialized crowdfunding sites may be more adept

If a crowdfunding site specializes in a particular kind of crowdfunding activity such as medical funding, school projects, overseas development projects, etc., there is a greater likelihood that they will have the experience to spot problems as they emerge. A site that allows any type of crowdfunding activity may result in more challenging oversight hurdles.

Fake or real stories?

As noted earlier, stories of individuals in need provide an emotional connection in crowdfunding and help generate sympathy and donations. But how do you, as a potential donor, know these stories are true? Confirming the veracity of online individual stories can be hard, especially given the volume of stories appearing on crowdfunding platforms today.

Fake claims of suffering from an illness have occurred in various communities across the country. Although the following two examples do not involve crowdfunding, they demonstrate that fundraising deception can occur.

- In 2011, a Virginia woman was accused of fabricating a story that she had cancer and needed help paying bills. Allegedly, she lied to supporters for years. On April 22, 2013, she pled guilty to raising money under false pretense. (Hanover County, Virginia Court Case Number CR12000710-00.)
- On June 6, 2013, the United States Attorney's Office, District of Connecticut, announced that a New York woman pled guilty to engaging in a fraudulent fund raising scheme raising money via Facebook, PayPal, and other means for a funeral fund. She falsely claimed that she was an aunt of one of the 20 children killed in the Sandy Hook Elementary School attack in Newtown.

In addition, questionable crowdfunding projects may be promoted on social networking sites such as Facebook and Twitter. By sharing this information, some people may help spread the word about the project — resulting in a false perception of trust since the distributor is a familiar source.

Even if a story on a crowdfunding or social networking site is absolutely true, ensuring that the collected funds will be used for their intended purpose can be difficult.

One helpful measure would be for the crowdfunding project organizer to direct collected funds to a bank account managed by a third-party. The fund manager could be a CPA, lawyer, or bank executive, as opposed to a family member or related party. Then, when bills for medical treatment or other advertised needs are sent to the family, the third party can facilitate adequate payment allocation. This provides assurance for contributors and is a good way to provide written evidence, in case the family is audited by the IRS, about how these gifts were used.

Future of crowdfunding and charities

One crowdfunding site states that its founders were disappointed that the only way to raise money online was if you were a nonprofit organization so they wanted to create a site where anyone can raise money for anything. This suggests that the motivation for some is to help people work outside organized philanthropy to address needs and community concerns. Of course, that is not the case for all crowdfunding since some platforms are run by charities. This does suggest, however, that there may be competing interests at work that could impact how crowdfunding will develop.

Salvador Briggman, who writes a blog on CrowdCrux.com that provides advice and assistance on crowdfunding campaigns, pointed out in his March 18, 2013 posting that crowdfunding provides benefits to charities beyond the donations raised. These benefits include the potential to: receive increased media coverage, engage current supporters and attract new ones, get corporate attention and sponsorship, and measure public interest in the advertised cause.

No matter what direction or emphasis emerges, there will always be a need to ensure these activities are carried out with transparency and accountability. Many crowdfunding sites emphasize the ability to set up a project in less than a minute and say contributions are safe and secure. Encryption technology can help protect contribution transactions but they don't provide verification that funds will be spent as described. Through audited financial statements, the IRS Form 990, government regulatory efforts, voluntary standards, and other activities, measures have been developed to help protect donors who contribute to organized philanthropy. If crowdfunding is to evolve further, accountability will also need to grow to maintain donor confidence and trust. ■

This cover story was written by BBB WGA staff. Special thanks to Kevin Romero, a 2013 BBB WGA intern, who conducted research for this issue.

How to Read the List of National Charities

The following is an alphabetical listing of the charities that are the subjects of BBB Wise Giving Alliance evaluations. The list includes organizations that have requested to be evaluated as well as those that have received the highest volume of inquiries. The Alliance receives inquiries through the mail, phone, e-mail and referrals from local Better Business Bureaus.

Please note the following explanations about this list:

Name Inclusion: Inclusion on this list should not be interpreted as approval or disapproval of a charity. The information in this listing is intended solely to assist donors in exercising their own judgment.

Name Omission: Omission from this list should not be interpreted as meaning that a charity meets or does not meet standards. In general, it simply means that the Alliance has not developed a report because it has not received recent inquiries about a charity or a charity has not requested to be evaluated.

Latest Results: This list reflects the latest charity report results as of June 30, 2013. Charity reports are available until their expiration dates, generally two years after their completion. All reports are based on the BBB Wise Giving Alliance *Standards for Charity Accountability*.



Are you looking for a national charity that's not on our list? Ask us about specific national charities not currently included. Encourage national charities we don't currently report about to contact us about enrolling online (there's never a charge for evaluation). In either way, you can help expand the list.



Note to Readers about "See entry for"



Charities sometimes use several names in their materials. In some cases the variation is only slight, such as using an acronym for the full name. In other cases, the names have no self-evident connection, as, for example, the official corporate name and a name used in fund raising. In still others, different individual names may denote different programs of the same organization. This list includes all names currently used by a charity, but the evaluation status of that charity appears only under the main entry. White horizontal bars indicate an alternate name, and refer you to the evaluation listing.







Definitions for the List's Column Headings

 **Accredited (Met Standards)** — Charities with a green check box  in the first column next to their name met the 20 Standards for Charity Accountability on pages 52–53. There is no charge to charities for the accreditation evaluation.

 **Standards Not Met** — If a charity has number codes (for example: 3, 6, 7) in the second column with a yellow X mark  that means the charity did not meet cited provision(s) of the BBB Charity Standards on pages 52–53.























 **Unable to Verify** — If a charity has number codes (for example: 8, 9, 13) in the column with a blue question mark  that means the Alliance was unable to verify if the charity met the cited provision(s) of the BBB Charity Standards on pages 52–53. This designation indicates that the charity either did not provide all of the requested information or the information provided was not sufficient to conclude that they met the cited standard(s).































 **Did Not Disclose** — If a charity has a red exclamation mark  the charitable organization either has not responded to written Alliance requests for information or has declined to be evaluated in relation to the BBB's Standards for Charity Accountability. Charity participation in the Alliance's review is voluntary. However, without the requested information, it is not possible to determine whether these charities adhere to all of the Alliance's Standards for Charity Accountability. The Alliance encourages charities to disclose accountability information beyond that typically included in financial statements and government filings, in order to demonstrate transparency and strengthen public trust in the charitable sector. The majority of national charities contacted by the Alliance provide information and participate in the Alliance's evaluation program.
































 **Review in Progress** — Charities with a  in the column marked Review in Progress are being routinely evaluated based on current materials provided by the organization to the Alliance.






























Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
--------------------------	--	--	--	--	--



























A




























A Child is Missing					
A Child's Dream	See entry for Youth Development Fund.				
A Child's Right	See entry for Splash.				
A Child's Wish Association of America	See entry for Children's Charity Fund.				
A Leg to Stand On		1, 3, 14			
A Wider Circle					
AARP Foundation					
Abandoned Children's Fund					
Ability Found					
Academy of American Poets					
Accelerated Cure Project for Multiple Sclerosis					
ACCION International		10			
Accordia Global Health Foundation					
ACLU Foundation	See entry for American Civil Liberties Union Foundation.				
Action Against Hunger					
Action on Smoking and Health					
ActionAid USA					
Adopt-A-Classroom		3			
AdoptaPlatoon		1,3,4,7,14,16,18	13		
Adoption Exchange					
Advancing Native Missions					
Adventist Development and Relief Agency/ADRA					
Advocates for Youth		6, 7			
African Christians Fellowship International		3, 11, 13, 14			
African Leadership		4, 11, 12, 16, 17, 18			
African Medical and Research Foundation					
African Team Ministries					
African Wildlife Foundation					
Africare					
AFS-USA		6, 7, 14			
AGA Institute					
Aga Khan Foundation USA		12, 13	3, 15		
Aglow International		1, 3, 4, 6, 16			
Agros International					
AHOPE for Children					
Aid for AIDS International					
AIGC Scholars	See entry for American Indian Graduate Center.				

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Air Serv International					
Alan Guttmacher Institute	See entry for Guttmacher Institute.				
Alaska Conservation Foundation					
Alaska Wilderness League					
All Hands Volunteer					
Allergy and Asthma Network					
Alley Cat Allies		1, 4, 6, 14, 16	8, 13, 15		
Alley Cat Rescue					
Alliance Defense Fund					
Alliance for Cancer Gene Therapy					
Alliance for Children Everywhere					
Alliance for Lupus Research					
Alliance for Youth Achievement					
Alpha-1 Antitrypsin Deficiency Association					
Alpha-1 Foundation					
ALS Association	See entry for Amyotrophic Lateral Sclerosis Association.				
ALS Therapy Alliance					
ALSAC/St. Jude Children's Research Hospital					
Alternative Gifts International					
Alzheimer's Association/Alzheimer's Disease and Related Disorders Association					
Alzheimer's Disease Fund	See entry for Project Cure.				
Alzheimer's Disease Research	See entry for BrightFocus Foundation.				
Alzheimer's Disease Research Foundation	See entry for Cure Alzheimer's Fund.				
Alzheimer's Foundation of America					
Amazon Conservation Team		7	15		
AMC Cancer Research Center		7			
America Can!		7, 12, 16			
America SCORES		1, 3, 6, 7, 14, 17	15		
America World Adoption Association					
American Anti-Slavery Group					
American Anti-Vivisection Society					
American Associates, Ben-Gurion University of the Negev					
American Association for Cancer Research					
American Association for Lost Children		4			
American Association of the Deaf-Blind					
American Autoimmune Related Diseases Association					

































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
American Bible Society					
American Bird Conservancy					
American Board for Certification of Teacher Excellence					
American Brain Tumor Association					
American Breast Cancer Foundation					
American Cancer Research Center and Foundation		1, 3, 4, 6, 7, 8, 11, 12, 14, 16, 18	9		
American Cancer Society					
American Center for Law and Justice		1, 2, 3, 4, 6, 7, 13, 16, 17, 19	5, 15		
American Chestnut Foundation					
American Childhood Cancer Organization					
American Civil Liberties Union Foundation					
American Civil Rights Union					
American Conference on Diversity		1,6,7,8,13,16,17,18	15		
American Council of the Blind					
American Diabetes Association					
American Family Association					
American Farmland Trust					
American Federation of Police and Concerned Citizens					
American Forests					
American Foundation for Charitable Support					
American Foundation for Children with AIDS					
American Foundation for Suicide Prevention		3			
American Friends of Kiryat Sanz Laniado Hospital		1, 3, 6, 7, 12, 13, 14, 16, 17, 18	9		
American Friends of Magen David Adom					
American Friends of Tel Aviv University					
American Friends Service Committee					
American Health Assistance Foundation	See entry for BrightFocus Foundation.				
American Heart Association/American Stroke Association					
American Himalayan Foundation					
American Humane Association					
American Humanist Association					
American Indian College Fund					
American Indian Education Foundation	See entry for National Relief Charities.				


































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
American Indian Graduate Center		3, 7, 17			
American Indian Relief Council	See entry for National Relief Charities.				
American Institute for Cancer Research					
American Ireland Fund		3, 12			
American Jewish Committee		1, 6, 7			
American Jewish Joint Distribution Committee					
American Jewish World Service					
American Kidney Fund					
American Kidney Services		13	8, 9		
American Legacy Foundation					
American Leprosy Missions					
American Littoral Society		6, 16	13		
American Liver Foundation					
American Lung Association					
American Macular Degeneration Foundation					
American Near East Refugee Aid					
American Nonsmokers' Rights Foundation		3, 6, 14			
American Parkinson Disease Association					
American Partnership for Eosinophilic Disorders					
American Printing House for the Blind					
American Prospect, The					
American Red Cross					
American Refugee Committee					
American Rivers					
American Social Health Association		3, 7			
American Society for the Prevention of Cruelty to Animals					
American Society for the Protection of Nature in Israel					
American Society on Aging		3, 6, 7, 16, 17	15		
American Stroke Association	See entry for American Heart Association.				
American Syringomyelia Alliance Project					
American Thyroid Association					
American Tinnitus Association					
American Veterans Network	See entry for Shiloh International Ministries.				
Americans for African Adoptions					
Americans for UNFPA	See entry for Friends of UNFPA.				
Americans Helping Americans	See entry for Christian Relief Services Charities.				
Americans United for Life					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Americans United for Separation of Church and State					
AmeriCares Foundation					
America's Charities					
America's Prayer Network		1, 2, 3, 4, 6, 7, 11, 14, 16, 18			
America's Second Harvest	See entry for Feeding America.				
amfAR	See entry for Foundation for AIDS Research.				
Amigos for Christ					
Amnesty International of the USA					
Amputee Coalition of America		7			
AMVETS National Service Foundation		6, 7, 14, 16, 18	13, 15		
Amyotrophic Lateral Sclerosis Association					
Andrew's Buddies	See entry for FightSMA.				
Angel Covers					
Animal Legal Defense Fund					
Animal People		1, 2, 3, 4, 6, 7, 11, 14, 16, 17, 18			
Animal Protection Institute	See entry for Born Free USA.				
Animal Rescue Foundation	See entry for Tony La Russa's Animal Rescue Foundation.				
Animal Services and Assistance Programs		1			
Animals Asia Foundation					
Anti-Defamation League		3, 6, 7			
AOPA Foundation		12, 13	8, 9		
Appalachia Service Project					
Appalachian Trail Conservancy					
Arbor Day Foundation					
Arc of the United States, The					
Archaeological Conservancy					
Armed Forces Foundation		1, 3, 7, 16, 17	14		
Armed Services YMCA of the USA					
Armenian Eye Care Project					
Army Emergency Relief					
Arthritis Foundation					
Arthritis Research Institute of America					
Aschiana Foundation					
Asha for Education					
Ashoka		3, 4, 6, 7			
Asian Americans Advancing Justice		6, 7			

































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Asia's Hope					
ASMBA STAR Foundation		13, 14			
ASPCA	See entry for American Society for the Prevention of Cruelty to Animals.				
Association for Firefighters and Paramedics					
Association of Hole in the Wall Gang Camps	See entry for SeriousFun Children's Network.				
Association of Jewish Family and Children's Agencies		16			
Association on American Indian Affairs					
Assyrian Aid Society of America					
Asthma and Allergy Foundation of America					
Ataxia Telangiectasia Children's Project					
Athletes for Hope		1, 3, 6, 14, 16, 17	15		
Atlas Economic Research Foundation					
Autism Society of America					
Autism Speaks					
Autism Spectrum Disorder Foundation					
Back to the Bible Foundation	See entry for Good News Broadcasting Association.				
Balanced Mind Foundation		7			
BAPS Charities					
Baptist World Alliance					
Barth Syndrome Foundation					
Batey Relief Alliance					
Batten Disease Support and Research Association					
Be The Match Foundation		4, 6, 12			
Bead for Life					
Believe in Tomorrow National Children's Foundation					
Benny Hinn Ministries					
Best Buddies International		1,3,4,6,8,9,12,16			
Best Friends Animal Society		4, 19			
Bethesda Lutheran Homes and Services					
Betty Ford Center at Eisenhower		1,3,4,6,7,14,16,17	5		
Bible Broadcasting Network					
Bible League International		12	15		
Bibles for the World					
Big Brothers Big Sisters of America					
































B






Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Big City Mountaineers		3			
Bike & Build		3, 7, 14			
Billy Graham Evangelistic Association					
Birthright Israel Foundation					
Bishop Gassis Sudan Relief Fund					
Blessings in a Backpack		3,6,7,14,16,17,18			
Blinded Veterans Association					
Blue Card, The					
B'nai B'rith International		1, 3, 16			
Bone Marrow Foundation					
Books for Africa					
Born Free USA					
Boy Scouts of America					
Boys & Girls Clubs of America					
Boys Hope Girls Hope		3			
Boys Town	See entry for Father Flanagan's Boys' Home.				
BRAC USA					
Brady Center to Prevent Gun Violence		4, 6, 7, 17, 18			
Braille Institute of America					
Brain Injury Association of America					
Bread for the World Institute					
Break the Cycle					
Breakpoint	See entry for Prison Fellowship Ministries.				
Breakthrough with Rod Parsley	See entry for World Harvest Church.				
Breast Cancer Charities of America					
Breast Cancer Fund					
Breast Cancer Prevention Fund					
Breast Cancer Relief Foundation	See entry for National Cancer Coalition.				
Breast Cancer Research and Support Fund	See entry for Seven Sisters of Healing.				
Breast Cancer Research Foundation					
Breast Cancer Society					
Breast Cancer Support Foundation	See entry for Breast Cancer Charities of America.				
Bridges to Community					
BrightFocus Foundation					
Brittany's Hope Foundation					
Brotherhood Organization of a New Destiny					
Brother's Brother Foundation					
Buck Institute for Age Research					
Bugles Across America					



































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
buildOn					
Cal Farley's Boys Ranch					
Camfed USA Foundation			3		
Camp Fire USA		7, 14, 16			
Campaign Finance Institute		3, 4, 6, 7, 14, 16			
Campaign for Tobacco-Free Kids					
Campus California					
Campus Crusade for Christ	See entry for CRU.				
Can Do Multiple Sclerosis					
Cancer Federation					
Cancer Fund of America					
Cancer Fund of America Support Services	See entry for Cancer Fund of America.				
Cancer Hope Network					
Cancer Research Institute					
CancerCare		6, 7, 18			
Candlelighters Childhood Cancer Foundation	See entry for American Childhood Cancer Organization.				
Canine Companions for Independence					
Cantor Relief Fund					
Capitol Ministries					
Carbonfund.org Foundation					
Care Net					
CARE USA					
Caring for Cambodia		16			
Caring for Carcinoid Foundation					
Caring for Our Children Foundation					
CaringBridge					
Cars 4 Causes					
Cars for Help					
Carter Center					
Casting for Recovery		16, 19			
Catching the Dream		3			
Catholic Charities USA					
Catholic Church Extension Society of the U.S.A.					
Catholic Indian Mission					
Catholic Legal Immigration Network					
Catholic Medical Mission Board					
Catholic Relief Services					
CATO Institute					

C

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
CBE International					
Celebrity Foundation for Children					
Center for Advanced Heart Research	See entry for Project Cure.				
Center for Alternative Cancer Research	See entry for Project Cure.				
Center for Auto Safety					
Center for Bio-Ethical Reform					
Center for Biological Diversity					
Center for Building Hope					
Center for Companies that Care					
Center for Effective Government		6, 7, 14, 16			
Center for Food Safety					
Center for Inspired Teaching		7			
Center for Living and Learning					
Center for National Independence in Politics					
Center for Public Integrity		1, 14, 18	15		
Center for Reproductive Rights					
Center for Science in the Public Interest					
Center for Victims of Torture					
Center for Watershed Protection					
Center to Prevent Youth Violence					
Central Asia Institute					
Centre for Development and Population Activities	See entry for Plan International USA.				
CentroNia		6, 7, 16			
CFIDS Association of America					
Charity Cars					
Charity Global					
Charity Works					
Cheetah Conservation Fund		1, 3, 6, 7, 14, 16, 17, 18, 19	15		
Chesapeake Bay Foundation					
Chiari and Syringomyelia Foundation					
Child and Adolescent Bipolar Foundation	See entry for Balanced Mind Foundation.				
Child Evangelism Fellowship		7, 16, 18			
Child Family Health International					
Child Watch of North America					
Child Welfare League of America					
Childcare Worldwide					
ChildFund International					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Childhelp					
Childhood Leukemia Foundation					
Children Awaiting Parents					
Children, Incorporated					
Children International					
Children of Armenia Fund					
Children of Fallen Patriots Foundation					
Children of God Relief Fund (Nyumbani USA)					
Children of the Nations		4, 7			
Children of the Night		1			
Children with Hair Loss					
Children's Brain Tumor Foundation					
Children's Cancer Fund of America					
Children's Charity Fund		1, 2, 4, 6, 7, 8, 9, 16, 17, 18	19		
Children's Defense Fund					
Children's Disability Service Association		3, 14, 17, 18	4, 15		
Children's Food Fund	See entry for World Emergency Relief.				
Children's Health Fund		4, 16			
Children's Hunger Fund		7, 16	6		
Children's Hunger Relief Fund					
Children's Inn at NIH					
Children's Institute					
Children's International Lifeline					
Children's Literacy Initiative					
Children's Mercy Fund					
Children's Miracle Network					
Children's Organ Transplant Association					
Children's Relief Mission					
Children's Scholarship Fund					
Children's Tumor Foundation					
Chimes International Limited					
Chimp Haven					
ChristAid International			14		
Christian Appalachian Project					
Christian Blind Mission International		6, 7, 14, 16	15		
Christian Foundation for Children and Aging					
Christian Freedom International		1, 3, 7, 14, 16			

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Christian Record Services for the Blind/ National Camps for Blind Children	✓				
Christian Relief Services Charities	✓				
Christopher and Dana Reeve Foundation	✓				
Chronic Disease Fund				!	
Church World Service	✓				
Cigar Family Charitable Foundation	✓				
Circle of Friends for American Veterans				!	
CitiHope International				!	
Citizens Against Government Waste				!	
Citizens United Foundation				!	
City Year				!	
CIVIC – Campaign for Innocent Victims in Conflict		3, 14, 18			
Civil War Preservation Trust	✓				
Clarion Fund				!	
Classroom, Inc.				!	
Clinton Foundation	See entry for William J. Clinton Foundation.				
Coalition for Pulmonary Fibrosis				!	
Coalition to Salute America’s Heroes Foundation				!	
Coastal America Foundation		3, 12, 13, 14, 16, 17	8, 9, 15		
Coffee Kids				!	
Colon Cancer Alliance	✓				
Colonial Williamsburg Foundation				!	
Columbia Lighthouse for the Blind				!	
Committee for Missing Children		4, 6, 8, 9, 12, 16, 18	3, 15		
Common Cause Education Fund		6, 7, 12			
Common Threads				!	
Communities In Schools	✓				
Communities Overcoming Violent Encounters				!	
Community Anti-Drug Coalitions of America				!	
Community Health Charities	✓				
Compassion & Choices	✓				
Compassion International	✓				
Compassionate Friends	✓				
Compatible Technology International				!	
Concern Worldwide US	✓				
Concerned Women for America				!	

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Concerns of Police Survivors					
Congressional Black Caucus Foundation					
Conservation Fund					
Conservation International Foundation		4	19		
Consumer Reports		9			
Convoy of Hope					
Cookies For Kids' Cancer					
Coptic Orphans Support Association					
Corazon De Vida Foundation					
Corner of Love Ministries					
Corporate Accountability International					
Corporation for Supportive Housing		6, 7, 18			
Correctional Peace Officers Foundation					
Council for Adult and Experiential Learning					
Council of Indian Nations	See entry for National Relief Charities.				
Counterpart International					
Covenant House					
Crazy Horse Memorial Foundation					
Crohn's & Colitis Foundation of America					
Cross International					
Cross-Cultural Solutions					
CRU		1, 4			
Curamericas Global					
Cure Alzheimer's Fund					
Cure Autism Now	See entry for Autism Speaks.				
CURE Childhood Cancer		7, 16, 17			
CURE International		4, 6, 7, 16	15		
CURED					
CureSearch					
Cystic Fibrosis Foundation					
Dakota Indian Foundation					
Dana-Farber Cancer Institute					
Dave Thomas Foundation for Adoption					
David Horowitz Freedom Center					
Days End Farm Horse Rescue		16			
Dayspring International					
Death With Dignity National Center					
Defeat Diabetes Foundation					

D


































Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
Defenders of Animal Rights					
Defenders of Wildlife		13	8, 9		
Delta Society (Bellevue, WA)					
Deseret International Foundation					
Devereux Foundation					
Diabetes Action Research and Education Foundation					
Diabetes Research and Wellness Foundation					
Diabetes Research Institute Foundation					
Direct Relief International					
Disability Rights International					
Disabled American Veterans					
Disabled Police Officers of America					
Disabled Veterans' LIFE Memorial Foundation					
Disabled Veterans National Foundation					
Do Something		1, 3, 6, 14, 16, 17	7, 15		
Doctors Without Borders USA					
DonorsChoose.org					
Dove Foundation					
Down Syndrome Research and Treatment Foundation		3, 7			
Dr. Susan Love Research Foundation					
Dream Factory		3			
Dress for Success Worldwide					
Drug Policy Alliance		3, 6, 7, 18	15		
Ducks Unlimited					
Dysautonomia Foundation					

E








E+Co					
Eagle Forum Education and Legal Defense					
Eagle Mountain International Church					
Earth Day Network		12, 16, 17			
Earth Island Institute					
EARTH University Foundation		6, 7, 14	1		
Earthjustice					
EarthShare					
Earthwatch Institute					
Earthworks					
Easter Seals					







































Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
ECHO-Cuba	See entry for Evangelical Christian Humanitarian Outreach.				
Education Is Freedom					
Elderhostel					
Elephant Sanctuary in Tennessee		6, 7			
Elie Wiesel Foundation for Humanity					
Elizabeth Glaser Pediatric AIDS Foundation					
Enactus		14, 17	4, 15, 18		
EngenderHealth					
Enterprise Development International					
Entertainment Industry Foundation					
Environmental Defense Fund					
Environmental Working Group					
Epilepsy Foundation					
Episcopal Relief and Development					
Equal Rights Center		12			
Equality Now		3, 6, 14, 16			
Equestrian Land Conservation Resource					
Evangelical Christian Humanitarian Outreach					
Every Child Ministries					
Expedition Inspiration Fund		7, 12, 14			
Faith Trust Institute					
Families in Transition		6, 14, 17, 18	16		
Family Care Foundation					
Family Care International					
Family Giving Tree					
Family Legacy Missions International					
Farm Aid		1, 3, 6, 7, 12, 14, 16	19		
Farm Sanctuary		7, 14, 19			
Father Flanagan's Boys' Home					
Federation for American Immigration Reform					
Feed My Starving Children					
Feed the Children					
Feeding America					
Feeding America's Hungry Children		3, 6, 7, 16, 18	13		
Feminist Majority Foundation					
FightSMA		1, 3, 16, 17	14		
FINCA International		4, 11, 12			
Firefighters Charitable Foundation					




































F





































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Firefighters Support Foundation					
Firefighters Support Services					
First Book					
First Candle/SIDS Alliance		1, 3, 12, 16, 17	15		
First Nations Development Institute					
Fisher House Foundation					
Fistula Foundation					
FOCUS North America					
Focus on the Family					
Focus Project	See entry for Center for Effective Government.				
Folds of Honor Foundation					
Fonkoze USA					
Food & Water Watch					
Food Allergy and Anaphylaxis Network					
Food Animal Concerns Trust					
Food for the Hungry					
Food for the Poor					
Foods Resource Bank					
For His Glory Adoption Outreach					
Forest Service Employees for Environmental Ethics		3			
Foundation Fighting Blindness					
Foundation for AIDS Research					
Foundation for American Veterans					
Foundation for Children in Need					
Foundation for Children with Cancer					
Foundation for Educational Choice		6, 7, 11, 16, 17, 18	3, 5, 14, 15		
Foundation for Ethnic Understanding					
Foundation for Individual Rights in Education		3			
Foundation for International Community Assistance	See entry for FINCA International.				
Foundation for Moral Law					
Foundation for Peace		3, 7, 11, 16, 17	13, 18		
Foundation for PSP CBD and Related Brain Diseases					
Foundation for the National Institutes of Health					
Fractured Atlas Productions					
Fred Hutchison Cancer Research Center					
Free Wheelchair Mission		1, 12, 18	15		

















Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
Freedom Alliance					
Freedom from Hunger					
Freedom from Religion Foundation		3, 7, 10			
Friends of Animals					
Friends of the Americas					
Friends of the Earth					
Friends of the Orphans					
Friends of the River Foundation					
Friends of Trees					
Friends of UNFPA		7			
Friends of Women's World Banking					
Friends Without a Border					
Friendship Bridge					
Front Range Equine Rescue					
Fuller Center for Housing					
Fund for Animals					
Gaia-Movement Living Earth Green World Action USA					
Galapagos Conservancy					
Gay and Lesbian Alliance Against Defamation					
Gesher Foundation					
Gibson Foundation					
Gift of Adoption Fund					
Gift of Life Bone Marrow Foundation					
Gifts In Kind International	See entry for Good360.				
Giraffe Heroes Project					
Girl Scouts of the USA					
Girls Clubs of America	See entry for Girls Inc.				
Girls Educational and Mentoring Services		6, 7, 16			
Girls Inc.					
Give Kids The World					
Give Something Back International Foundation					
Give the Gift of Sight Foundation	See entry for OneSight.				
Give2Asia		18	13		
Give2TheTroops		1, 3, 4			
Gladney Center					
Glaucoma Foundation					
Glaucoma Research Foundation					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Global Exchange		2, 16, 17	15		
Global FoodBanking Network					
Global Fund for Children		6, 7, 19	15		
Global Hunger Project, The					
Global Impact					
Global Partnerships					
GlobalGiving Foundation					
Globe Aware					
Globus Relief					
Good News Broadcasting Association					
Good Samaritan Mission Services					
Good360					
Goodwill Industries International					
Gorilla Foundation					
Government Accountability Project					
Grameen Foundation					
Grand Canyon Trust					
Grassroots International					
Great American Bake Sale	See entry for Share Our Strength.				
Greater Yellowstone Coalition					
Green America					
Greenpeace Fund					
GSBI Foundation					
Guide Dog Foundation for the Blind					
Guide Dogs for the Blind					
Guide Dogs of America					
Guiding Eyes for the Blind					
Guttmacher Institute					
H Habitat for Humanity International					
Haiti Clinic					
Haiti Foundation of Hope		1, 11, 14, 16, 17, 18			
Half the Sky Foundation		1, 6, 7			
Handicapped Children's Services of America	See entry for Shiloh International Ministries.				
Handicapped Village	See entry for Village Northwest Unlimited.				
Hands On Worldwide	See entry for All Hands Volunteer.				
Health Care Reform Task Force	See entry for National Center For Public Policy Research.				
HealthWell Foundation					
Hearing Health Foundation					














Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Heart Support of America					
Heartbeat International					
Hearts United for Animals					
Hearts With Hands					
Heifer Project International					
Helen Keller International					
Help Hope Live					
Help the Afghan Children					
Help the Children		3			
Help Them Grow					
Helping Hand for Relief and Development					
HelpMeDonate					
Heritage for the Blind					
Heritage Foundation					
Hidaya Foundation					
Homes for Our Troops					
Honor Flight Network		6, 7, 16			
Hooved Animal Humane Society					
Hope for Haiti's Children Ministries		3, 4, 16			
Hope Heart Institute					
HOPE International					
Hope International Ministries					
Hope Unlimited for Children					
Hope Village for Children					
HOPE worldwide					
Hopegivers International					
Hospice Education Institute					
Human Development Foundation of North America					
Human Life International		1,6,7,12,14,16,18			
Human Rights Campaign Foundation					
Human Rights Watch					
Humane Farming Association					
Humane Society International					
Humane Society of the United States					
Humanitarian Foundation Supreme					
Hunger Project	See entry for Global Hunger Project, The.				
Hunt of a Lifetime					
Hunter's Hope Foundation					
































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Huntington's Disease Society of America					
Hydrocephalus Association					
I Have A Dream Foundation					
i-ACT					
IDE – International Development Enterprises		1, 3, 4, 6, 7, 12, 16	13		
Idol Gives Back Foundation					
In the Life Media		7, 14, 18	15		
Indian Land Tenure Foundation		1, 9, 10, 16			
Indian Law Resource Center					
Injured Marine Semper Fi Fund					
Inner-City Muslim Action Network					
Insight for Living					
InStep International					
Institute of the Americas					
Interfaith Alliance Foundation					
Interfaith Worker Justice					
International Aid					
International Animal Rescue, US					
International Association for Human Values					
International Book Project		11	15		
International Campaign for Tibet					
International Center					
International Children's Fund					
International Children's Heart Foundation					
International Children's Network					
International Christian Concern					
International Crisis Aid					
International Eye Foundation					
International Fellowship of Christians and Jews					
International FOP Association					
International Foundation for Functional Gastrointestinal Disorders					
International Fund for Animal Welfare					
International Gay and Lesbian Human Rights Commission					
International Hospital for Children	See entry for World Pediatric Project.				
International Hyperhidrosis Society		11, 16, 17, 18	3, 4, 5, 7		
International Justice Mission					






































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
International Medical Corps					
International Medical Relief					
International Myeloma Foundation		3, 4, 19			
International OCD Foundation					
International Planned Parenthood Federation/ Western Hemisphere Region					
International Rescue Committee					
International Rivers					
International Student Conferences					
IntraHealth International					
Intrepid Fallen Heroes Fund					
Invisible Children					
Islamic Networks Group					
Islamic Relief USA					
J					
J.C. Hispaniola Fund					
JAARS					
Jane Goodall Institute					
JBI International					
JDRF					
Jesus Saves International Ministries					
Jewish Education Service of North America					
Jewish National Fund					
Jewish Voice Ministries International					
Jews for Jesus					
Joel Osteen Ministries					
Joni and Friends					
JOY For Our Youth/Kars4Kids					
Joyce Meyer Ministries					
Judicial Watch					
Junior Blind of America					
Junior Police Academy	See entry for Police Protective Fund.				
JustGive		1, 3, 4, 6, 7, 16			
K					
KaBOOM!					
Kars4Kids	See entry for JOY For Our Youth.				
Keep a Child Alive					
Keepers of the Wild					






























Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Kenneth Copeland Ministries	See entry for Eagle Mountain International Church.				
Keystone Symposia on Molecular and Cellular Biology					
Kidney and Urology Foundation of America					
Kidney Cancer Association					
Kids Against Hunger					
Kids Alive International					
Kids Enjoy Exercise Now		7, 12, 14			
Kids in Distressed Situations					
Kids Wish Network					
Kids With a Cause					
Kidsave International					
King Hussein Foundation International					
Kiva Microfunds					
Kiwanis International Foundation		8, 12			
Kraddic Foundation					

L































La Leche League International					
Lambda Legal Defense & Education Fund		1, 14	7, 15		
Lambi Fund of Haiti					
Lance Armstrong Foundation	See entry for Livestrong Foundation.				
Larry King Cardiac Foundation					
Last Chance for Animals					
Law Enforcement Education Program					
Law Enforcement Legal Defense Fund					
LeaderShape					
Leadership Institute		1,3,4,6,7,12,16,18	15		
League of American Bicyclists					
League of Women Voters Education Fund					
Learning Ally					
Legal Momentum					
LensCrafters Foundation	See entry for OneSight.				
Lesbian Rights Project	See entry for National Center for Lesbian Rights.				
Leukemia and Lymphoma Society					
Life Education Fund	See entry for Vitae Foundation.				
Life in Abundance International		3			
Life Legal Defense Foundation					

































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
LIFE Outreach International Association of Churches		1, 4, 7, 14, 16	5, 6, 8, 9, 13, 15		
Lift Up Africa					
Lithuanian Foundation		1, 6, 7, 8, 9, 10, 12, 14, 16, 17, 18			
Livada Orphan Care		11			
Livestrong Foundation					
Living Water International					
Local Initiatives Support Corporation					
Locks of Love					
LOGOI					
Love A Child					
Love146					
Lubuto Library Project					
Luke's Wings		1, 2, 8, 18			
LUNGeivity Foundation		3, 6, 7, 16, 19			
Lupus Foundation of America					
Lutheran Immigration and Refugee Service					
Lutheran World Relief					
Lymphatic Research Foundation					
Lymphoma Research Foundation					
Macula Vision Research Foundation					
Macular Degeneration Research	See entry for BrightFocus Foundation.				
MADD	See entry for Mothers Against Drunk Driving.				
MAGIC Foundation					
Magic Johnson Foundation					
Make-A-Wish Foundation of America					
Mali Rising Foundation		1, 6, 7, 11, 16, 17, 18	14		
MAP International					
Marathon Kids					
Marc Lustgarten Pancreatic Cancer Research Foundation					
March of Dimes Foundation					
Marijuana Policy Project Foundation					
Marine Corps Scholarship Foundation					
Marine Toys for Tots Foundation					
Marshall Legacy Institute		3			
Maryknoll Sisters of St. Dominic					


































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
MaxMath Tutoring Online					
Mays Mission for the Handicapped					
MAZON: A Jewish Response to Hunger					
Meals on Wheels Association of America					
Medical Missions for Children					
Medical Students for Choice					
Medical Teams International					
Melanoma Research Alliance Foundation					
Memorial Sloan-Kettering Cancer Center					
Men's Health Network					
Mennonite Central Committee					
Mennonite Disaster Service					
Mental Health America					
Mercy Corps					
Mercy Home for Boys and Girls					
Mercy Medical Airlift					
Mercy Ministries of America		1, 4			
Mercy Ships					
Mesothelioma Applied Research Foundation					
Mexico Medical Missions					
Michael J. Fox Foundation for Parkinson's Research					
Midwest Organic and Sustainable Education Service					
Military Child Education Coalition					
Military Order of the Purple Heart Service Foundation					
Military Spouse Corporate Career Network					
Miracle Flights for Kids					
miraclefeet					
Mission Aviation Fellowship					
Mission Clinics International					
Mission Healthcare Foundation					
Mission India		16, 17			
Mission of Mercy					
Mission of Our Lady of Mercy	See entry for Mercy Home For Boys And Girls.				
Mission to Unreached Peoples					
Mission Without Borders					
MissionFish	See entry for PayPal Charitable Giving Fund.				































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
MitoAction		8, 12, 16, 18, 19	5		
Modest Needs Foundation					
Mona Foundation					
Monticello	See entry for Thomas Jefferson Foundation.				
Morris Animal Foundation					
Mothers Against Drunk Driving					
Mountain States Legal Foundation		8, 14, 17			
Movember Foundation					
MPN Research Foundation					
Mr. Holland's Opus Foundation		16			
Multiple Myeloma Research Foundation					
Multiple Sclerosis Association of America					
Multiple Sclerosis Foundation		3, 7, 14, 18	8, 13		
Muscular Dystrophy Association					
Muslim Advocates					
My Stuff Bags Foundation					
Myasthenia Gravis Foundation of America					
Myositis Association		3, 7, 8, 14, 16, 18			
NAACP					
NAACP Legal Defense and Educational Fund		6, 7, 16	1, 15		
Names Project Foundation					
NAMI					
NARSAD: d/b/a Brain and Behavior Research Foundation					
National 4-H Council					
National Abortion Federation					
National Alopecia Areata Foundation					
National Anti-Vivisection Society					
National Association for the Exchange of Industrial Resources		1, 2, 4			
National Association for the Prevention of Starvation		1, 3, 6, 7			
National Association of Chiefs of Police					
National Association of Police Athletic/Activities Leagues					
National Association of Students Against Violence Everywhere					
National Association of the Deaf					

N

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
National Ataxia Foundation					
National Audubon Society					
National Breast Cancer Coalition Fund					
National Breast Cancer Foundation					
National Breast Cancer Research Center	See entry for Walker Cancer Research Institute.				
National Camps for Blind Children	See entry for Christian Record Services for the Blind.				
National Cancer Center					
National Cancer Coalition					
National Cancer Research Center	See entry for Walker Cancer Research Institute.				
National Caregiving Foundation					
National Center for Family Literacy					
National Center for Healthy Housing					
National Center for Learning Disabilities					
National Center for Lesbian Rights		6, 7, 14			
National Center for Missing and Exploited Children					
National Center for Public Policy Research					
National Center for Responsible Health Care	See entry for Project Cure.				
National Center for Victims of Crime		3, 6, 7			
National Center on Shaken Baby Syndrome		16			
National Child Safety Council					
National Childhood Cancer Foundation	See entry for CureSearch.				
National Children's Cancer Society					
National Children's Leukemia Foundation					
National Coalition Against Censorship					
National Coalition for Cancer Survivorship					
National Coalition for the Homeless					
National Coalition for the Protection of Children and Families	See entry for pureHOPE.				
National Coalition on Health Care		7, 8, 16			
National Congress of Parents and Teachers					
National Consumer Law Center					
National Council of Churches USA					
National Council of the US Society of St. Vincent de Paul					
National Council of Young Men's Christian Associations					
National Council on Aging					
National Council on U.S.-Arab Relations					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
National Credit Union Foundation					
National Diabetes Fund	See entry for Project Cure.				
National Disaster Search Dog Foundation					
National Domestic Violence Hotline					
National Down Syndrome Society					
National Eating Disorders Association		12, 14			
National Eczema Association for Science and Education					
National Emergency Medicine Association		6, 7, 14, 16, 17, 18	1, 8, 9, 13, 15		
National Environmental Law Center					
National Fallen Firefighters Foundation		19			
National FFA Foundation		3, 16			
National Fish and Wildlife Foundation					
National Foundation for Advancement in the Arts					
National Foundation for Cancer Research					
National Foundation for Transplants					
National Gaucher Foundation					
National Gay and Lesbian Task Force Foundation					
National Head Start Association					
National Hemophilia Foundation					
National Immigration Forum					
National Inclusion Project		1			
National Jewish Health		12			
National Kidney Foundation					
National Kidney Services		13	8, 9		
National Law Enforcement & Firefighters Children's Foundation					
National Law Enforcement Officers Memorial Fund					
National Lung Cancer Partnership					
National Marrow Donor Program					
National Meningitis Association					
National Military Family Association					
National Multiple Sclerosis Society					
National Network to End Domestic Violence					
National Niemann-Pick Disease Foundation					
National Organization for Rare Disorders					





































Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
National Osteoporosis Foundation					
National Pancreas Foundation		3, 7			
National Park Foundation					
National Park Trust					
National Parkinson Foundation					
National Parks Conservation Association					
National Partnership for Women and Families					
National Psoriasis Foundation					
National PTA	See entry for National Congress of Parents and Teachers.				
National Relief Charities		1			
National Right to Life Committee Educational Trust Fund					
National Runaway Safeline					
National September 11 Memorial and Museum					
National Stroke Association		14, 16	1, 15		
National Taxpayers Union Foundation					
National Trust for Historic Preservation in the United States					
National Tuberos Sclerosis Association	See entry for Tuberos Sclerosis Alliance.				
National Urban League					
National Veterans Foundation		1, 6, 7, 14, 16, 18	3, 8, 9, 13		
National Veterans Services Fund					
National Vietnam Veterans Foundation					
National Wheelchair Basketball Association					
National Wildlife Federation					
National Women's Health Network					
Native American Rights Fund					
Natural Resources Defense Council					
Nature Conservancy					
Navajo Health Foundation — Sage Memorial Hospital					
Near East Foundation					
NeedyMeds		2, 13, 14, 16	6, 7		
Negative Population Growth					
Neighborhood Reinvestment Corporation					
Nepal Youth Foundation		6, 11, 14, 16			
NephCure Foundation					
Net Impact					
Network for Good					





























Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Network for Teaching Entrepreneurship					
Neuropathy Association					
New Eyes for the Needy		10, 11, 12, 14, 16			
New Hope Uganda Ministries					
New Israel Fund					
New Missions					
Newborns in Need		13, 16, 18			
Noah's Lost Ark					
Noah's Wish		8			
Nonviolent Peaceforce		3, 6, 7			
Nora Lam Chinese Ministries International					
North American Butterfly Association					
North American Conference on Ethiopian Jewry		3			
North American Spine Society					
North Shore Animal League America					
Northeast Animal Shelter					
NTM Info & Research		3, 6, 8, 12, 16	1		
NumbersUSA Education and Research Foundation					
Nuru International					
Oasis Sanctuary		1,3,4,6,7,11,16,18	13		
Oblate Missionary Society					
Ocean Conservancy					
Oceana					
Officers' Christian Fellowship of the USA					
Omaha Home for Boys		6, 7, 10, 16, 17			
OneHope					
OneSight					
Open Doors with Brother Andrew					
Operation Enduring Freedom Family Fund		1,2,3,6,11,16,17,18	8,9,10,12,13		
Operation Gratitude					
Operation Homefront					
Operation Kids Foundation					
Operation Lookout National Center for Missing Youth					
Operation Military Embrace					
Operation Serve		11, 14, 17, 18	3, 13, 15		
Operation Smile		4			























Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
Operation Stars and Stripes					
Operation USA					
Opportunity International					
Optimist International Foundation					
Oral Roberts Evangelistic Association					
ORBIS International	See entry for Project ORBIS International.				
Organization for Autism Research		3			
Orphan Grain Train					
Orphan Helpers					
Orphanage Support Services Organization		1,6,7,11,14,16,17,18	13, 15		
Orphans Overseas					
Osteogenesis Imperfecta Foundation					
Others First					
Our Military Kids					
Outreach360					
Outreach International					
Ovarian Cancer Research Fund					
Oxfam America					

P

P.E.F. Israel Endowment Funds					
Pachamama Alliance					
Pachyonychia Congenita Fund					
Pacifica Foundation					
Packages From Home		1, 4, 6, 11, 16, 17	7, 15, 19		
Pact					
Pajama Program					
Pan American Development Foundation		3, 14, 17	13		
Pancreatic Cancer Action Network					
Pandas International		19			
Paralyzed Veterans of America		13	8, 9		
Parent Project for Muscular Dystrophy Research					
Parents Television Council		7			
Parents, Families and Friends of Lesbians and Gays		6, 7, 14, 16	15		
Parkinson's Disease Foundation					
Partners of the Americas					
Partnership at Drugfree.org, The					
Partnership Project					




























Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Passport					
PATH					
Pathfinder International					
Patient Access Network Foundation					
Patient Advocate Foundation		4, 7			
Paws with a Cause					
PayPal Charitable Giving Fund					
PCI-Media Impact					
Peace Action Education Fund					
Peaceful Valley Donkey Rescue					
Pearl S. Buck International					
Pediatric Cancer Research Foundation					
Pencils of Promise		4, 14, 18	3, 19		
People for the American Way Foundation		6, 16	7		
People for the Ethical Treatment of Animals					
People Helping Horses					
People to People International		1, 6, 7, 12			
People United for Christ					
Performing Animal Welfare Society					
Perkins School for the Blind					
Persecution Project Foundation					
Pesticide Action Network North America					
PETCO Foundation					
PetSmart Charities					
PFLAG	See entry for Parents, Families and Friends of Lesbians and Gays.				
Phoenix Society for Burn Survivors					
Physicians Committee for Responsible Medicine					
Physicians for Human Rights					
Physicians for Peace Foundation					
Physicians for Social Responsibility		3, 16	1, 8, 9, 13		
PKD Foundation					
Planet Aid					
Plan International USA					
Planned Parenthood Federation of America					
Playworks		16			
Point Foundation		19	6		
Polar Bears International					
Police Protective Fund					
Pop Tech					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Population Council		1, 3, 4, 6, 17	7		
Population Institute		3, 4, 6, 7, 16, 17, 18			
Population Media Center		1, 3, 4, 7			
Prader-Willi Syndrome Association U.S.A.		1, 6, 14, 17			
PRASAD Project		2, 3			
Pray America					
Preeclampsia Foundation					
Prem Rawat Foundation					
Prevent Blindness America					
Prevent Cancer Foundation					
Priests for Life					
Primarily Primates	See entry for Friends of Animals.				
Primate Rescue Center					
Prison Fellowship Ministries					
Professionals Supporting Charities					
Progeria Research Foundation		11	5		
Progressive Agriculture Foundation					
Project A.L.S.					
Project AWARE Foundation		8, 12, 16, 17	1, 13		
Project Concern International					
Project Cure					
Project HOPE — The People-to-People Health Foundation					
Project on Government Oversight					
Project ORBIS International					
Project Peanut Butter		4, 13, 16, 18			
ProLiteracy Worldwide		1, 16			
Promise Keepers					
Prostate Cancer Foundation					
Provide					
Public Campaign					
Public Citizen Foundation					
Pueblo a Pueblo		12, 14			
Pulmonary Fibrosis Foundation		1			
Pulmonary Hypertension Association					
pureHope					
Purple Heart	See entry for Military Order of the Purple Heart Service Foundation.				

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
Quiet Hour		4, 7, 8			
Quixote Center		17, 18	2, 14		
Rabbis for Human Rights North America	See entry for T'ruah: The Rabbinic Call For Human Rights.				
Rafiki Foundation					
Rails-to-Trails Conservancy					
Rainforest Action Network					
Rainforest Alliance					
Rally for Kids with Cancer Foundation					
Randolph Bourne Institute					
Rape, Abuse & Incest National Network					
Reading Is Fundamental		6, 16, 17			
Rebuilding Together		12, 14, 16, 17	6		
Recording for the Blind and Dyslexic	See entry for Learning Ally.				
Red Cloud Indian School					
RedRover					
Refugees International					
Religious Coalition for Reproductive Choice Educational Fund					
Resist		4, 8, 16			
Restore America's Estuaries					
ReSurge International					
Return to Freedom		1, 4, 16, 17, 18, 19			
River Network					
Road Runners Club of America					
Robert A. Toigo Foundation		7, 12, 14, 16			
Robert F. Kennedy Center for Justice and Human Rights		16, 17, 18			
Rocky Mountain Wildlife Conservation Center		4			
Ronald McDonald House Charities					
Room to Read		1, 4, 6	14, 15, 19		
Rotary Foundation of Rotary International					
Running Strong for American Indian Youth	See entry for Christian Relief Services Charities.				
Rural Advancement Foundation International – USA		16, 18			























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R

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
S Sacred Heart League					
SADD		3			
Safari Club International Foundation		6, 7, 9, 16, 18			
Salesian Missions					
Salvadoran American Humanitarian Foundation					
Salvation Army (National Corporation)					
Samaritan's Purse		1, 4			
SAVE	See entry for National Association of Students Against Violence Everywhere.				
Save the Children Federation					
Save the Chimps					
Save the Redwoods League					
Scenarios USA					
Scholarship America					
Second Harvest	See entry for Feeding America.				
Seeds of Hope International Partnerships					
Seeing Eye		10			
Selous Foundation					
SeriousFun Children's Network					
SERV Ministries International		1, 6, 11, 12, 16, 18	4, 13, 19		
Service for Peace		6, 7, 14, 17			
Servicemembers Legal Defense Network					
Seva Foundation					
Seven Sisters of Healing — Breast Cancer Research and Support Fund					
Shadow Buddies Foundation		11	1, 14		
Share Our Strength					
Share: Pregnancy & Infant Loss Support					
Sharsheret					
Shelter for Life International		16, 18	1, 6, 7, 13, 15		
ShelterBox USA		3, 14, 16, 18	12, 13, 19		
Shiloh International Ministries		1, 4, 8, 9	3,5,6,7,11,12,14,15,16,18,19		
Shoes that Fit					
Sierra Club Foundation					
SIGN Fracture Care International					
Silver Star Families of America					
Simon Wiesenthal Center		3			

Name of National Charity					
Smile Train					
Smiles Change Lives					
Social and Environmental Entrepreneurs					
Society for Progressive Supranuclear Palsy	See entry for Foundation for PSP CBD and Related Brain Diseases.				
Society of St. Andrew		3			
Society of St. Vincent de Paul USA	See entry for National Council of the US Society of St. Vincent de Paul.				
Solar Cookers International					
Soldiers' Angels		4, 16			
Soles4Souls					
Sons of Italy Foundation					
SOS Children's Villages-USA					
Southeastern Guide Dogs					
Southern Utah Wilderness Alliance		4			
Southwest Indian Foundation					
Southwest Indian Relief Council	See entry for National Relief Charities.				
Sower of Seeds International Ministries					
SPCA International					
Special Olympics					
Special Operations Warrior Foundation					
Spencer Educational Foundation					
Spina Bifida Association of America					
Splash					
St. Baldrick's Foundation					
St. Joseph's Indian School and Missions					
St. Jude Children's Research Hospital	See entry for ALSAC.				
St. Jude's Ranch for Children					
St. Labre Indian School Education Association		1, 6, 8, 9, 16, 17			
St. Vincent de Paul National Council	See entry for National Council of the US Society of St. Vincent de Paul.				
Stand for Children Leadership Center					
Starkey Hearing Foundation					
Statue of Liberty — Ellis Island Foundation		10, 16			
Steve Nash Foundation					
Stop Hunger Now					
Structured Employment Economic Development Corporation (Seedco)		4, 7, 16, 17, 18			
Student Conservation Association					

Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
Surfrider Foundation		16, 18, 19	8, 9, 13		
Surgical Eye Expeditions International					
Survivors Network for Those Abused by Priests (SNAP)					
Susan G. Komen for the Cure					
T T'ruah: The Rabbinic Call For Human Rights					
Taser Foundation For Fallen Officers					
Task Force for Global Health					
TCT Ministries					
Teach for America		6	15, 19		
Teachers Without Borders					
TechnoServe					
Teen Challenge International, USA					
Tel Aviv University: American Council	See entry for American Friends of Tel Aviv University.				
Theodore Roosevelt Conservation Partnership					
Therapy Dogs International					
Thomas Jefferson Foundation		3, 12, 16, 17, 18	15		
Tibetan Aid Project		11			
Tiger Haven					
Tiger Missing Link Foundation					
Tony La Russa's Animal Rescue Foundation					
Toy Industry Foundation					
Toys for Tots	See entry for Marine Toys for Tots Foundation.				
Travis Manion Foundation		1, 4			
Tree Research and Educational Endowment Fund		8, 9			
Trees for Life		1, 4, 6, 7	3		
Trees, Water & People					
Trickle Up Program					
Trust for Public Land					
Turkish Philanthropy Funds		13			
Twilight Wish Foundation					
U U.S. Committee for Refugees and Immigrants					
Union of Concerned Scientists					
Unitarian Universalist Service Committee		14			
United American Patriots					
United Animal Nations	See entry for RedRover.				
























Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
United Board for Christian Higher Education in Asia					
United Breast Cancer Foundation					
United Cerebral Palsy		6, 7, 8, 15			
United Methodist Committee on Relief		3, 6, 7, 12			
United Mitochondrial Disease Foundation		3, 17, 18			
United Negro College Fund					
United Network for Organ Sharing					
United Palestinian Appeal					
United Spinal Association					
United States Armed Forces Association	See entry for Veterans Support Foundation.				
United States Deputy Sheriffs Association					
United States Fund for UNICEF					
United States Holocaust Memorial Museum					
United States Justice Foundation					
United States Olympic Committee		1, 4, 7, 9	3, 5, 18, 19		
United States Soccer Federation Foundation					
United Way Worldwide					
University Muslim Medical Association					
USA Cares					
USO (United Service Organizations)					
V Foundation for Cancer Research					
Variety – The Children’s Charity of the United States					
Vasculitis Foundation		16, 17, 18	6, 15		
Veteran Tickets Foundation		1,6,7,12,13,16,18	5, 8, 9, 19		
Veterans’ Families United Foundation		12			
Veterans for America					
Veterans for Peace		7, 8, 11, 14, 18	6		
Veterans Fund					
Veterans of Foreign Wars National Home for Children					
Veterans of Foreign Wars of the United States					
Veterans Support Foundation					
VFW Foundation					
VH1 Save the Music Foundation					
VHL Family Alliance					
Vietnam Veterans Memorial Fund					

V

Name of National Charity	Accredited (Met Standards)	Standards Not Met	Unable to Verify	Did Not Disclose	Review in Progress
Vietnam Veterans of America					
Vietnam Veterans of America Foundation	See entry for Veterans for America.				
Village Missions		4, 6, 7, 16, 18			
Village Northwest Unlimited					
Vitae Foundation					
Volunteers of America					

W

Walker Cancer Research Institute					
Warm Blankets Children's Foundation					
Water for People					
Water.org					
WaterAid America					
Watoto Child Care Ministries					
Wellstone Action Fund					
Wheat Ridge Ministries					
White Earth Land Recovery Project		11, 13, 16, 18			
Whole Kids Foundation					
Wigs for Kids					
WildAid		4, 16	6, 14		
Wildcat Sanctuary		11, 15			
Wilderness Society					
Wildlands Conservancy					
Wildlife Rescue and Rehabilitation					
Wildlife WayStation					
William J. Clinton Foundation		1, 2, 3, 4, 6, 16			
Wireless Foundation					
Wishing Well Foundation USA					
Witness for Peace					
Wolf Haven International					
Woman 2 Woman Breast Cancer Foundation		1, 3, 4, 5, 8, 9, 14, 16, 17, 18	13, 15		
Women for Women International					
Women's Funding Network					
Women's Sports Foundation					
World Bicycle Relief		1, 6, 7, 16	19		
World Computer Exchange		3, 16, 17, 18	1, 15		
World Education		6, 7, 18	4, 5		
World Emergency Relief/Children's Food Fund					
World Food Program USA					

Name of National Charity	 Accredited (Met Standards)	 Standards Not Met	 Unable to Verify	 Did Not Disclose	 Review in Progress
World Help					
World Harvest Church					
World Medical Relief					
World Neighbors					
World Pediatric Project		6, 7	15		
World Relief Corporation of National Association of Evangelicals					
World Renew					
World Resources Institute					
World Vision					
World Wildlife Fund					
WorldCause Foundation		1, 3, 4, 8, 9, 11, 16	14		
Worldwide Foundation for Credit Unions					
Wounded Warrior Project					
Wounded Warriors Family Support		1,3,4,6,7,8,11,13,16	9, 18		
Wycliffe Bible Translators		1, 4, 12			
Y					
Year Up					
Yellow Ribbon America					
Yellowstone Park Foundation					
YMCA of the USA	See entry for National Council of Young Men's Christian Associations.				
Yosemite Conservancy					
Young Life		3, 6, 7, 14, 16			
Young Marines of the Marine Corps League					
Young Survival Coalition		14, 16, 17, 19	4, 6, 15		
Youth Development Fund		2, 8, 9, 16, 18, 20	1, 3, 5, 6, 7, 14, 15, 19		
Youth Villages					
Z					
ZERO: The End of Prostate Cancer					

Q&A about the BBB Wise Giving Alliance

Q *How is the Alliance different from other charity evaluators?*

A Other charity evaluators have a grade or rating that is significantly impacted by charity financial ratios on program and fund raising expenses. In contrast, the Alliance is a standards-based charity monitoring organization that takes into account a variety of issues. The *Standards for Charity Accountability* include important financial aspects of a charity's activities, but also address other areas that public surveys show are of concern to donors, such as board oversight, appeal accuracy, annual report availability, cause-related marketing disclosures and responsiveness to donor complaints brought to their attention by the Alliance. In the Alliance's view, focusing on finances can provide a false positive. A charity with impressive financial ratios could be facing significant problems in other aspects of its operations.

Q *Does the Alliance rate or grade charities?*

A No. Charities are not rated against one another. An Alliance evaluation concludes either that a charity meets all the standards or does not meet certain ones, for reasons described in the report. Whatever the conclusion, the report does not represent approval or disapproval of the organization or its cause. The Alliance does not suggest that prospective contributors give or not give to any particular organization.

Q *How does the BBB Wise Giving Alliance decide which charities to review?*

A Inquiries from the public about a particular national charity prompt an Alliance letter requesting that the charity file information for a review. These inquiries come to us directly, by mail, phone and e-mail, and in referrals from local Better Business Bureaus. In addition, charities may file information for a review on their own initiative. In either case, the Alliance determines that the charity is soliciting nationally before it requests information. There is no charge for evaluation.

Q *What happens in the evaluation process?*

A Charities authorized to participate in the program complete an interactive questionnaire online. Documents such as audited financial statements, annual report and the IRS Form 990 are also provided by regular or electronic mail. A computer program does a preliminary report, flagging areas that need additional scrutiny by Alliance analysts.

Q *Do charities that are evaluated have a chance to see the Alliance report before it is made available to the public?*

A Yes. A draft report is always sent to the charity in advance, with an invitation to review and comment within three weeks. Sometimes a charity is able to clear up initial concerns based on additional information provided.

Q *Do most charities that the Alliance reviews meet all of its standards?*

A Yes. Quite consistently over time, about 60% of the charities reviewed have met all the standards.

Q *Does the Alliance meet its own standards?*

A Yes. We review all our operations to make sure that the Alliance meets the same standards that are used in evaluating other charities. For example, as our standards recommend, our latest annual report and IRS Form 990 are posted on our website. However, we believe posting an evaluative report on ourselves would not be perceived as neutral reporting.

Q *Are the full Alliance reports available to the public?*

A Yes. They are available online in their entirety at www.give.org. In 2012, Alliance reports on national charities received over five million views.

National Charity Seal Program



give.org

The national charity seal and BBB torch logo shown at left have been redesigned as part of an overall BBB re-branding program. The new “Accredited Charity” language was developed to provide donors with a clearer understanding of the nature of our evaluations.

Watch for this seal in a charity’s mailings, on its website, in newspaper and magazine advertisements, on TV in public service announcements, and elsewhere. The seal means that the national organization displaying it meets the comprehensive standards of the BBB Wise Giving Alliance.

You’ll come across the seal increasingly as more and more national charities decide to assure donors, in this highly visible way, that their organizations are operating responsibly. They know that the BBB name and the Alliance’s evaluations are widely valued.

Use of the seal is entirely voluntary. Not every national charity that meets the standards will choose to participate in the program. Participants sign a license agreement and pay a sliding-scale fee based on their total contributions in the last year. A national charity is eligible to apply for participation in the seal program only after an evaluation concludes that the charity meets standards. Fee income helps the Alliance pay to monitor and administer the program and increase the number of charities it evaluates.

Occasionally donors ask the Alliance whether payment from an organization we evaluate influences the outcome of the evaluation. The answer is no. Over the years, the Alliance has evaluated some of the largest and most influential national charities in the country and has not hesitated to report that they did not meet standards when that was the case. The Alliance’s commitment to objectivity in its reporting is unwavering. We know that the public’s trust in our work is essential to our credibility.

There is no charge to national charities for being evaluated. The Alliance reports about national charities that have requested to be evaluated as well as those that have received the highest volume of inquiries. The resulting reports, whatever their conclusions, are freely available on our website, www.give.org.

The seal is not a seal of “approval.” The Alliance reports about each charity’s compliance or non-compliance with its standards. It does not comment on a charity’s worthiness or approve or disapprove of any cause.

The seal will:

- Provide the public with a clear, concise and accessible way to find out, by looking at the very appeal received, that a charity meets Alliance standards;
- Give participating charities a means to increase donor confidence and strengthen public trust;
- Extend public awareness of the Alliance’s work in charity accountability; and
- Help draw attention to the fact that charities are actively addressing issues beyond what government regulators require—and this is what our standards are about.

The Alliance will monitor seal holder organizations for adherence to the program’s requirements, and national charities that no longer qualify for participation will be required to cease display of the seal. The Alliance will alert the public to the change.

Have you seen the seal on charities’ web sites, or in their materials? Let us know by email to give@council.bbb.org or drop us a card or note at the address on the back cover. We’d like to hear from you.

Standards for Charity Accountability

After a three-year period, drawing on independent research on donor expectations, professional and technical assistance from a variety of philanthropic experts, and numerous comments from donors and charities, the BBB Wise Giving Alliance issued the *Standards for Charity Accountability*.

The full text of the new standards, with a preface and an Implementation Guide describing how the Alliance applies them, is accessible on our website, www.give.org. (Please note new (*) audit thresholds for Standard 11 effective for fiscal ending 12/31/11 and after.)

GOVERNANCE AND OVERSIGHT

The governing board has the ultimate oversight authority for any charitable organization. This section of the standards seeks to ensure that the volunteer board is active, independent and free of self-dealing. To meet these standards, the organization shall have:

1. A board of directors that provides adequate oversight of the charity's operations and its staff. Indication of adequate oversight includes, but is not limited to, regularly scheduled appraisals of the CEO's performance, evidence of disbursement controls such as board approval of the budget and fund raising practices, establishment of a conflict of interest policy and establishment of accounting procedures sufficient to safeguard charity finances.

2. A board of directors with a minimum of five voting members.

3. A minimum of three evenly spaced meetings per year of the full governing body with a majority in attendance, with face-to-face participation. A conference call of the full board can substitute for one of the three meetings of the governing body. For all meetings, alternative modes of participation are acceptable for those with physical disabilities.

4. Not more than one or 10% (whichever is greater) directly or indirectly compensated person(s) serving as voting member(s) of the board. Compensated members shall not serve as the board's chair or treasurer. [*Publicly soliciting churches and other houses of worship: see the Implementation Guide at www.give.org for further information about the application of this standard.*]

5. No transaction(s) in which any board or staff members have material conflicting interests with the charity resulting from any relationship or business affiliation. Factors that will be considered when concluding whether or not a related party transaction constitutes a conflict of interest and if such a conflict is material, include, but are not limited to: any arm's length procedures established by the charity; the size of the transaction relative to like expenses of

the charity; whether the interested party participated in the board vote on the transaction; if competitive bids were sought and whether the transaction is one-time, recurring or ongoing.

MEASURING EFFECTIVENESS

An organization should regularly assess its effectiveness in achieving its mission. This section seeks to ensure that an organization has defined, measurable goals and objectives in place and a defined process in place to evaluate the success and impact of its program(s) in fulfilling the goals and objectives of the organization and that also identifies ways to address any deficiencies. To meet these standards, a charitable organization shall:

6. Have a board policy of assessing, no less than every two years, the organization's performance and effectiveness and of determining future actions required to achieve its mission.

7. Submit to the organization's governing body, for its approval, a written report that outlines the results of the aforementioned performance and effectiveness assessment and recommendations for future actions.

FINANCES

This section of the standards seeks to ensure that the charity spends its funds honestly, prudently and in accordance with statements made in fund raising appeals. To meet these standards, the charitable organization shall:

Please note that standards 8 and 9 have different denominators.

8. Spend at least 65% of its total expenses on program activities.

Formula for Standard 8:

$$\frac{\text{Total Program Service Expenses}}{\text{Total Expenses}}$$
 should be at least **65%**

9. Spend no more than 35% of related contributions on fund raising. Related contributions include donations, legacies and other gifts received as a result of fund raising efforts.

Formula for Standard 9:

$$\frac{\text{Total Fund Raising Expenses}}{\text{Total Related Contributions}}$$
 should be no more than **35%**

10. Avoid accumulating funds that could be used for current program activities. To meet this standard, the charity's unrestricted net assets available for use should not be more than three times the size of the past year's expenses or three times the size of the current year's budget, whichever is higher. [*Meeting certain public disclosure requirements described in the Implementation Guide at www.give.org may enable a charity to satisfy this standard.*]

An organization that does not meet Standards 8, 9 and/or 10 may provide evidence to demonstrate that its use of funds is reasonable. The higher fund raising and administrative costs of a newly created organization, donor restrictions on the use of funds, exceptional bequests, a stigma associated with a cause and environmental or political events beyond an organization's control are among factors which may result in expenditures that are reasonable although they do not meet the financial measures cited in these standards.

11. Make available to all, on request, complete annual financial statements prepared in accordance with generally accepted accounting principles. When total annual gross income exceeds \$500,000*, these statements should be audited in accordance with generally accepted auditing standards. For charities whose annual gross income is less than \$500,000*, a review by a certified public accountant is sufficient to meet this standard. For charities whose annual gross income is less than \$250,000*, an internally produced, complete financial statement is sufficient to meet this standard.

12. Include in the financial statements a breakdown of expenses (e.g., salaries, travel, postage, etc.) that shows what portion of these expenses was allocated to program, fund raising and administrative activities. If the charity has more than one major program category, the schedule should provide a breakdown for each category.

13. Accurately report the charity's expenses, including any joint cost allocations, in its financial statements. For example, audited or unaudited statements which inaccurately claim zero fund raising expenses or otherwise understate the amount a charity spends on fund raising, and/or overstate the amount it spends on programs will not meet this standard.

14. Have a board-approved annual budget for its current fiscal year, outlining projected expenses for major program activities, fund raising and administration.

FUND RAISING AND INFORMATIONAL MATERIALS

A fund raising appeal is often the only contact a donor has with a charity and may be the sole impetus for giving. This section of the standards seeks to ensure that a charity's representations to the public are accurate, complete and respectful. To meet these standards, the charitable organization shall:

15. Have solicitations and informational materials, distributed by any means, that are accurate, truthful and not misleading, both in whole and in part. Appeals that omit a clear description of program(s) for which contributions are sought will not meet this standard.

A charity should also be able to substantiate that the timing and nature of its expenditures are in accordance with what is stated, expressed or implied in the charity's solicitations.

16. Have an annual report available to all, on request, that includes:

- (a) the organization's mission statement,
- (b) a summary of the past year's program service accomplishments,
- (c) a roster of the officers and members of the board of directors,
- (d) financial information that includes:
 - (i) total income in the past fiscal year,
 - (ii) expenses in the same program, fund raising and administrative categories as in the financial statements, and
 - (iii) ending net assets.

17. Include on any charity websites that solicit contributions, the same information that is recommended for annual reports, as well as the mailing address of the charity and electronic access to its most recent IRS Form 990.

18. Address privacy concerns of donors by

- (a) providing in written appeals, at least annually, a means (e.g., such as a check off box) for both new and continuing donors to inform the charity if they do not want their name and address shared outside the organization, and
- (b) providing a clear, prominent and easily accessible privacy policy on any of its websites that tells visitors
 - (i) what information, if any, is being collected about them by the charity and how this information will be used,
 - (ii) how to contact the charity to review personal information collected and request corrections,
 - (iii) how to inform the charity (e.g., a check off box) that the visitor does not wish his/her personal information to be shared outside the organization, and
 - (iv) what security measures the charity has in place to protect personal information.

19. Clearly disclose how the charity benefits from the sale of products or services (i.e., cause-related marketing) that state or imply that a charity will benefit from a consumer sale or transaction. Such promotions should disclose, at the point of solicitation:

- (a) the actual or anticipated portion of the purchase price that will benefit the charity (e.g., 5 cents will be contributed to abc charity for every xyz company product sold),
- (b) the duration of the campaign (e.g., the month of October),
- (c) any maximum or guaranteed minimum contribution amount (e.g., up to a maximum of \$200,000).

20. Respond promptly to and act on complaints brought to its attention by the BBB Wise Giving Alliance and/or local Better Business Bureaus about fund raising practices, privacy policy violations and/or other issues.

BBB Wise Giving Alliance
3033 Wilson Boulevard, Suite 600
Arlington, VA 22201

Thanks for Your Support

Key support for the BBB Wise Giving Alliance comes from individuals like you. Your donations make possible the charity evaluations and wise giving publications you rely on. Thank you for your generosity and your shared interest in strengthening the accountability of the nation's charities. Give with confidence to charities and give generously.



give.org

Look for our Seal on charity websites and appeals as a quick and easy way to see that the charity has met the Alliance's *Standards for Charity Accountability*. National charities that meet the Standards have the option of participating in our seal program. Go to www.give.org for more details.

**BBB Wise Giving Alliance ♦ 3033 Wilson Boulevard, Suite 600 ♦ Arlington, VA 22201
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