



Since 1983

PROMISE UPDATE

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Shadow of His Wings ~ Guatemala

In less than one year after walking the grounds of newly purchased land proclaiming that it would be a place of refuge and healing in Jesus for many more needy children in Guatemala, the girls in the *Shadow of His Wings* children's home operated by our partners, *The James Project*, have made their move from Guatemala City to Monjas. Temporarily they are being housed in a home used for mission teams. Monjas is a rural town of about 6,000 people in which approximately 60% of the families lack a father, leaving a large population of poor families without many resources.

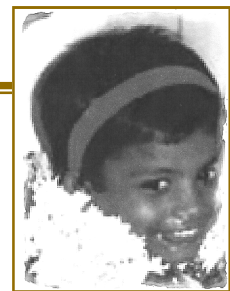


The home and basketball court pictured is the first among 19 buildings to be built on the 10-acre plot of land. In the future, plans are to care for 200 girls and start a boys home, baby home, widow home, and clinic. January 2006 will be the opening of their school in Monjas, *Liberty Christian School* (formerly *James Christian School*). It is being conducted in a rented home until a new building is erected.

Shadow of His Wings is much more than a place of refuge and healing for girls who were abandoned, abused, or living in destitute conditions. It is a place where they are nurtured in the Word of God and where their hearts have been touched in such a way that they yearn to help others—and that is what they are doing. When parts of Guatemala went through devastation due to the rains and wind of *Hurricane Stan*, the girls immediately wanted to be a part of helping the people affected. They boxed up food, jugs of water, and gave up some of their own treasures to those who lost everything. Currently they desire to help the son of the director of the school obtain braces. His teeth are in such terrible shape that he can only use his front teeth to eat/chew. They immediately began a project of covering pens with colored thread and sewing bags for coffee to sell to mission team members. They have raised almost \$300. They have become girls with very giving hearts.

Joanne and Gilbert Simpson, Executive Directors, say “the Lord has us here for many reasons, and our prayer is that we will have our eyes and ears open to those opportunities to make a difference in the community (of *Monjas*) through the name of our Lord Jesus.”

If anyone has interest in taking a mission group to Monjas to help in the construction projects, please contact Kathie Fagel at 888-667-7426.



Calvary (a child featured in January 2004), who was homeless and came to live at Calvary Home in India and later was diagnosed with AIDS, arrived in her heavenly home the first week in December 2005. Thanks to all who have been in prayer for her.



YEAR-END GIVING TO ORPHANS AND WIDOWS COMES WITH REWARDS

Everyone Benefits

A special year-end gift to *Children of Promise International* will maximize your charitable income tax deductions.

Consider:

Charitable Gift Annuity

- Fixed life-time income for 1 or 2 people
- A charitable income tax deduction
- Partial capital gains tax savings
- Possible estate tax savings
- Partial tax-free income

Charitable Gift Planning

- Charitable Bequest
- Charitable Lead Trust
- Charitable Remainder Trust
- Charitable Gifts of Real Estate
- Charitable Gifts of Life Insurance
- Charitable Gift of Business Interest

Charitable Gift under the Katrina Emergency Tax Relief Act of 2005

Year-end gifts under this act do not need to be for Katrina relief if given by an individual; year-end gifts given by a corporation must go toward Katrina relief to qualify for the 100 percent deduction of taxable income .

Some donors can give a special year-end cash donation to *Children of Promise International* and deduct up to 100 percent of adjusted gross income under **The Katrina Emergency Tax Relief Act of 2005** for gifts made between August 28, 2005 and December 31, 2005. Under existing law, the maximum amount of cash donations that is deductible in one year is 50 percent of adjusted gross income. That limit is being increased in the case of certain cash gifts made during the specified time frame.

Under this act, donors who are 59 and a half or older may transfer retirement plan assets and benefit from doing so.

Donors can sell depreciated stock, declare the loss under the usual tax rules (i.e. maximum capital loss deduction allowed is \$3,000 per year), give the cash to charity, and deduct up to 100 percent of adjusted gross income.

**Contact your
personal tax and
financial advisor .**

(This information does not constitute legal or financial advice. Please contact your tax and financial advisor.)

... **IN TAX RELIEF**