

Advocates For Africa's Children

Executive Director / CEO

EIN 651267550
 WA · NTEE Q30
 FY ending 2024-12-31
 June 9, 2026

This analysis benchmarks the total compensation of **Heidi Lum, Executive Director / CEO** (\$31,038) against **every comparable organization** that fit the selection criteria — **92** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

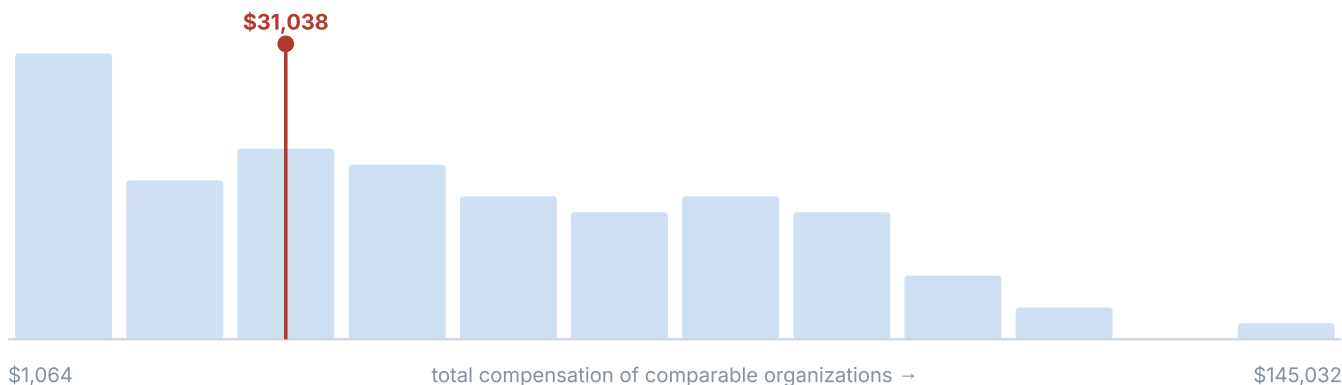
Benchmarked executive: Heidi Lum — reported title “PRES, EXEC D”, a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

- SECTOR** Organizations sharing the subject's NTEE classification (Q30).
- BUDGET** Total revenue between \$139,712 and \$312,789 — 0.67x to 1.50x the subject's \$208,526 (the band tightens as size grows).
- GEOGRAPHY** Same NTEE sector (Q30), nationwide + budget 0.67–1.5x revenue.

92 organizations qualified on sector, size, and geography → **92** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$7,332	\$18,920	\$39,847	\$73,185	\$92,943	\$31,038
---------	----------	----------	----------	----------	----------



■ Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to WA cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
American Pakistan Foundation	DC	\$208,528	Director Of Operations	\$118,775	\$116,417	2024
Capacitar Inc	CA	\$208,079	Executive Dir.	\$102,354	\$98,718	2024
Vietnamese American Nongovernmental	CA	\$209,651	President	\$30,500	\$30,286	2023
Serving Our Neighbor International	MI	\$207,383	Vice President	\$16,187	\$18,661	2024
Athanatos World Inc	CO	\$210,132	Executive Director	\$135,417	\$145,032	2024
The Medical Centers Of West Africa Inc	LA	\$206,663	Team Leader	\$55,800	\$70,655	2023
Sweetwater Outreach Inc	AL	\$206,358	Coo	\$18,000	\$21,720	2024
Pinetree Aid	CA	\$211,036	President	\$24,500	\$23,630	2024
Mae El Salvador	OH	\$205,761	Cofounder	\$20,968	\$25,538	2023
Creative Women Of The World Inc	IN	\$205,034	Executive Dir.	\$43,677	\$51,446	2024
The Rose International Fund For Children	WA	\$204,515	Executive Director/president	\$7,307	\$7,523	2023
Hope For Our Sisters Inc	MA	\$212,996	President And Director	\$10,000	\$10,757	2022
Pimentel Project Inc	NC	\$203,239	Executive Secretary	\$15,996	\$19,006	2023
Bridging Hope Inc	CO	\$202,194	Founder Ed	\$37,110	\$39,745	2024
The Alta Project	WA	\$215,385	Executive Dir.	\$30,770	\$31,679	2023
Families Mentoring Families	UT	\$200,946	President	\$18,000	\$20,577	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Living Hope Ministries In Haiti Inc	OH	\$216,615	Presient	\$6,770	\$8,246	2023
Advocates For Massachusetts Charter	MA	\$200,000	Clerk	\$9,266	\$9,300	2024
Global Alliance For Africa	IL	\$217,320	Executive Di	\$4,000	\$4,392	2024
Orphans International Helpline	MI	\$199,233	President	\$48,000	\$56,972	2023
Hands Of Grace Guatemala Inc	IN	\$217,944	President	\$60,000	\$70,672	2024
For The Love Of Mateoinc	MO	\$198,616	Edwards	\$6,337	\$7,497	2024
Helping Hands Inc	NC	\$219,842	President	\$946	\$1,064	2025
Doyle Jones Ministries Inc	TX	\$220,109	President	\$88,962	\$106,527	2022
Raiz Ministry	TX	\$221,533	Director	\$4,800	\$5,363	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to WA cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to WA cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT 92 organizations. Compensation range \$1,064–\$145,032; filing years 2022–2025.

SIZE BASIS Matched on total revenue (\$208,526); for reference, expenses \$178,648 and assets \$95,249.

ROLE MATCH Heidi Lum, reported title "PRES, EXEC D", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 3 peers report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	38 th
Total compensation (D + F), as reported (no adjustments)	40 th
Reportable pay only (column D), adjusted	40 th
All sources (D + E + F), adjusted	35 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Heidi Lum) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 92 similarly situated organizations (Same NTEE sector (Q30), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$31,038 is reasonable (approximately the 38th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.