

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2024 calendar year, or tax year beginning 07/01/2024 and ending 06/30/2025

Form header section containing organization name (ADVOCATES FOR CHILDREN OF NEW YORK), EIN (11-2247307), address (151 WEST 30TH STREET, 5TH FL, NEW YORK, NY 10001), and principal officer (MARIA ODOM).

Part I Summary

Summary table with columns for Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, revenue (Total: 11,209,025), expenses (Total: 10,332,621), and net assets (Total: 20,327,671).

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block area with fields for officer signature, date, and printed name.

Paid Preparer Use Only section with fields for preparer name (MICHAEL PINTABONE), signature, date (01/29/2026), PTIN (P01275156), firm name (WITHUMSMITH+BROWN, PC), EIN (22-2027092), and address.

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III Yes No

1 Briefly describe the organization's mission:

TO ENSURE A HIGH QUALITY EDUCATION FOR NEW YORK STUDENTS WHO FACE BARRIERS TO ACADEMIC SUCCESS, FOCUSING ON STUDENTS FROM LOW-INCOME BACKGROUNDS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 6,535,797. including grants of \$ 577,717.) (Revenue \$ 1,412,593.)
SEE SCHEDULE O

4b (Code:) (Expenses \$ 1,441,190. including grants of \$) (Revenue \$)
SEE SCHEDULE O

4c (Code:) (Expenses \$ 373,000. including grants of \$) (Revenue \$)
SEE SCHEDULE O

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 8,349,987.

Part IV Checklist of Required Schedules

Table with 3 columns: Question Number, Yes, No. Rows 1-21 with various questions regarding organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V []

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, W-2G forms, and backup withholding rules.

| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) | | Yes | No |
|---|---|-----|----|
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 2a 61 | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | X | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| b | If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i> | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . | | X |
| b | If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| c | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | X | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | X | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| | 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | X |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | X |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| | 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| | 10b | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | | |
| | 11a | | |
| b | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| | 11b | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |
| | 12b | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O. | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | | |
| | 13b | | |
| c | Enter the amount of reserves on hand | | |
| | 13c | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| b | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | | X |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | | X |
| 17 | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | | |
| | 17 | | |

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (17), 1b (17), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY,
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

JSA 718-825-6282

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| (A) Name and title | (B) Average hours per week per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | (E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|--|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) KIMBERLY B. SWEET EXECUTIVE DIRECTOR | 40.00 NONE | | | X | | | | 222,626. | NONE | 53,124. |
| (2) ANNE KLEIN DIRECTOR OF OPERATIONS | 40.00 NONE | | | | | X | | 152,664. | NONE | 48,789. |
| (3) JENNIFER C. PRINGLE PROJECT DIRECTOR, LIT | 40.00 NONE | | | | | X | | 139,134. | NONE | 53,011. |
| (4) MATTHEW LENAGHAN DEPUTY DIRECTOR | 40.00 NONE | | | | | X | | 156,644. | NONE | 32,344. |
| (5) RANDI LEVINE POLICY DIRECTOR | 40.00 NONE | | | | | X | | 141,384. | NONE | 19,025. |
| (6) ERIKA PALMER SUPERVISING ATTORNEY | 40.00 NONE | | | | | X | | 134,251. | NONE | 18,984. |
| (7) ERIC F. GROSSMAN PRESIDENT EMERITUS | 1.00 NONE | X | | X | | | | NONE | NONE | NONE |
| (8) JAMIE A. LEVITT PAST PRESIDENT | 1.00 NONE | X | | X | | | | NONE | NONE | NONE |
| (9) PAUL D. BECKER TREASURER | 1.00 NONE | X | | X | | | | NONE | NONE | NONE |
| (10) MATT BERKE MEMBER | 1.00 NONE | X | | | | | | NONE | NONE | NONE |
| (11) JESSICA A. DAVIS MEMBER | 1.00 NONE | X | | | | | | NONE | NONE | NONE |
| (12) BRIAN FRIEDMAN MEMBER | 1.00 NONE | X | | | | | | NONE | NONE | NONE |
| (13) KIMBERLEY D. HARRIS PRESIDENT | 1.00 NONE | X | | X | | | | NONE | NONE | NONE |
| (14) MAURA K. MONAGHAN MEMBER | 1.00 NONE | X | | | | | | NONE | NONE | NONE |

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|----------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) JON H. ORAM MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (16) JONATHAN D. POLKES MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (17) VERONICA M. WISSEL MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (18) CARMITA ALONSO MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (19) MATT DARNALL MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (20) WHITNEY CHATTERJEE MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (21) VICTORIA REESE MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (22) ASHISH SHAH MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| (23) MISTI USHIO MEMBER | 1.00 NONE | X | | | | | NONE | NONE | NONE | |
| 1b Sub-total | | | | | | | 946,703. | NONE | 225,277. | |
| c Total from continuation sheets to Part VII, Section A | | | | | | | NONE | NONE | NONE | |
| d Total (add lines 1b and 1c) | | | | | | | 946,703. | NONE | 225,277. | |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 22

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | X | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|----------------------------------|--------------------------------|---------------------|
| SEE SCHEDULE O | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** 2

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Grants, and Other Similar Amounts; Program Service Revenue; Other Revenue; and Miscellaneous Revenue.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Table with 5 columns: (A) Total expenses, (B) Program service expenses, (C) Management and general expenses, (D) Fundraising expenses. Rows include categories like Grants, Salaries, Pension, and Total functional expenses.

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

| | | (A) Beginning of year | | (B) End of year |
|---|--|--------------------------|-------------|--------------------|
| Assets | 1 Cash - non-interest-bearing | 1,823,620. | 1 | 1,683,650. |
| | 2 Savings and temporary cash investments | 103,188. | 2 | 582,788. |
| | 3 Pledges and grants receivable, net | 4,158,657. | 3 | 3,119,315. |
| | 4 Accounts receivable, net | 1,201,929. | 4 | 1,172,123. |
| | 5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | NONE | 5 | NONE |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | NONE | 6 | NONE |
| | 7 Notes and loans receivable, net | NONE | 7 | NONE |
| | 8 Inventories for sale or use | NONE | 8 | NONE |
| | 9 Prepaid expenses and deferred charges | 152,592. | 9 | 209,806. |
| | 10 a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a 1,177,092. | | |
| | b Less: accumulated depreciation | 10b 853,625. | 10c | 323,467. |
| | 11 Investments - publicly traded securities | 12,778,697. | 11 | 14,650,678. |
| | 12 Investments - other securities. See Part IV, line 11 | NONE | 12 | NONE |
| | 13 Investments - program-related. See Part IV, line 11 | NONE | 13 | NONE |
| | 14 Intangible assets | NONE | 14 | NONE |
| | 15 Other assets. See Part IV, line 11 | 3,347,479. | 15 | 2,799,746. |
| 16 Total assets. Add lines 1 through 15 (must equal line 33) | 23,751,204. | 16 | 24,541,573. | |
| Liabilities | 17 Accounts payable and accrued expenses | 1,175,481. | 17 | 1,214,205. |
| | 18 Grants payable | NONE | 18 | NONE |
| | 19 Deferred revenue | 125,000. | 19 | 33,333. |
| | 20 Tax-exempt bond liabilities | NONE | 20 | NONE |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | 67,494. | 21 | 17,265. |
| | 22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | NONE | 22 | NONE |
| | 23 Secured mortgages and notes payable to unrelated third parties | NONE | 23 | NONE |
| | 24 Unsecured notes and loans payable to unrelated third parties | NONE | 24 | NONE |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 3,506,118. | 25 | 2,949,099. |
| | 26 Total liabilities. Add lines 17 through 25 | 4,874,093. | 26 | 4,213,902. |
| Net Assets or Fund Balances | Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/> | | | |
| | 27 Net assets without donor restrictions | 16,242,559. | 27 | 17,811,523. |
| | 28 Net assets with donor restrictions | 2,634,552. | 28 | 2,516,148. |
| | Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/> | | | |
| | 29 Capital stock or trust principal, or current funds | | 29 | |
| | 30 Paid-in or capital surplus, or land, building, or equipment fund | | 30 | |
| | 31 Retained earnings, endowment, accumulated income, or other funds | | 31 | |
| | 32 Total net assets or fund balances | 18,877,111. | 32 | 20,327,671. |
| 33 Total liabilities and net assets/fund balances | 23,751,204. | 33 | 24,541,573. | |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|-----------|--|-----------|-------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 11,209,025. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 10,332,621. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 876,404. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 18,877,111. |
| 5 | Net unrealized gains (losses) on investments | 5 | 557,156. |
| 6 | Donated services and use of facilities | 6 | 17,000. |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B)) | 10 | 20,327,671. |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

| | Yes | No |
|-----------|-----|----|
| 2a | | X |
| 2b | X | |
| 2c | X | |
| 3a | | X |
| 3b | | |

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

**Open to Public
Inspection**

| | |
|---|---|
| Name of the organization ADVOCATES FOR CHILDREN OF NEW YORK | Employer identification number 11-2247307 |
|---|---|

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| (A) | | | | | | |
| (B) | | | | | | |
| (C) | | | | | | |
| (D) | | | | | | |
| (E) | | | | | | |
| Total | | | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2024

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2024 (90.18%); 15 Public support percentage from 2023 Schedule A, Part II, line 14 (90.65%); 16a 33 1/3% support test - 2024 (checked); 16b 33 1/3% support test - 2023; 17a 10%-facts-and-circumstances test - 2024; 17b 10%-facts-and-circumstances test - 2023; 18 Private foundation.

Part III Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a and 7b Disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, 2024, 2023. Row 15: Public support percentage for 2024; Row 16: Public support percentage from 2023 Schedule A.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, 2024, 2023. Row 17: Investment income percentage for 2024; Row 18: Investment income percentage from 2023 Schedule A.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

19b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i> | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i> | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i> | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i> | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i> | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i> | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i> | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i> | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i> | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i> | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i> | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i> | | |
| b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i> | | |
| 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i> | | |
| b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i> | | |

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3. | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|---|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | |
| 2 | Acquisition indebtedness applicable to non-exempt-use assets | 2 | |
| 3 | Subtract line 2 from line 1d. | 3 | |
| 4 | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by 0.035. | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|---|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, column A) | 1 | |
| 2 | Enter 0.85 of line 1. | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, column A) | 3 | |
| 4 | Enter greater of line 2 or line 3. | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). | 6 | |

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

| Section D - Distributions | | Current Year |
|---------------------------|--|--------------|
| 1 | Amounts paid to supported organizations to accomplish exempt purposes | 1 |
| 2 | Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | 2 |
| 3 | Administrative expenses paid to accomplish exempt purposes of supported organizations | 3 |
| 4 | Amounts paid to acquire exempt-use assets | 4 |
| 5 | Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) | 5 |
| 6 | Other distributions (describe in Part VI). See instructions. | 6 |
| 7 | Total annual distributions. Add lines 1 through 6. | 7 |
| 8 | Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. | 8 |
| 9 | Distributable amount for 2024 from Section C, line 6 | 9 |
| 10 | Line 8 amount divided by line 9 amount | 10 |

| Section E - Distribution Allocations (see instructions) | | (i) Excess Distributions | (ii) Underdistributions Pre-2024 | (iii) Distributable Amount for 2024 |
|---|---|-----------------------------|--|---|
| 1 | Distributable amount for 2024 from Section C, line 6 | | | |
| 2 | Underdistributions, if any, for years prior to 2024 (reasonable cause required - explain in Part VI). See instructions. | | | |
| 3 | Excess distributions carryover, if any, to 2024 | | | |
| a | From 2019 | | | |
| b | From 2020 | | | |
| c | From 2021 | | | |
| d | From 2022 | | | |
| e | From 2023 | | | |
| f | Total of lines 3a through 3e | | | |
| g | Applied to underdistributions of prior years | | | |
| h | Applied to 2024 distributable amount | | | |
| i | Carryover from 2019 not applied (see instructions) | | | |
| j | Remainder. Subtract lines 3g, 3h, and 3i from line 3f. | | | |
| 4 | Distributions for 2024 from Section D, line 7: \$ | | | |
| a | Applied to underdistributions of prior years | | | |
| b | Applied to 2024 distributable amount | | | |
| c | Remainder. Subtract lines 4a and 4b from line 4. | | | |
| 5 | Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. | | | |
| 6 | Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. | | | |
| 7 | Excess distributions carryover to 2025. Add lines 3j and 4c. | | | |
| 8 | Breakdown of line 7: | | | |
| a | Excess from 2020 | | | |
| b | Excess from 2021 | | | |
| c | Excess from 2022 | | | |
| d | Excess from 2023 | | | |
| e | Excess from 2024 | | | |

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE A, PART II - OTHER INCOME

| DESCRIPTION | 2020 | 2021 | 2022 | 2023 | 2024 | TOTAL |
|--------------|--------|---------|--------|---------|---------|----------|
| OTHER INCOME | 8,407. | 44,185. | 7,067. | 42,366. | 22,189. | 124,214. |
| TOTALS | 8,407. | 44,185. | 7,067. | 42,366. | 22,189. | 124,214. |

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

| | |
|---|---|
| Name of organization <p style="text-align: center;">ADVOCATES FOR CHILDREN OF NEW YORK</p> | Employer identification number <p style="text-align: center;">11-2247307</p> |
|---|---|

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution | | | | | | |
|------------|-------------------------------------|----------------------------|---|--------|-------------------------------------|---------|--------------------------|---------|--------------------------|
| 1 | N/A <hr/> <hr/> | \$ 280,000. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |
| 2 | N/A <hr/> <hr/> | \$ 750,000. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |
| 3 | N/A <hr/> <hr/> | \$ 800,000. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |
| 4 | N/A <hr/> <hr/> | \$ 200,000. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |
| 5 | N/A <hr/> <hr/> | \$ 529,913. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |
| 6 | N/A <hr/> <hr/> | \$ 232,516. | <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 2px;">Person</td> <td style="width:10%; text-align: center; padding: 2px;"><input checked="" type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Payroll</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> <tr> <td style="padding: 2px;">Noncash</td> <td style="text-align: center; padding: 2px;"><input type="checkbox"/></td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Complete Part II for noncash contributions.)</p> | Person | <input checked="" type="checkbox"/> | Payroll | <input type="checkbox"/> | Noncash | <input type="checkbox"/> |
| Person | <input checked="" type="checkbox"/> | | | | | | | | |
| Payroll | <input type="checkbox"/> | | | | | | | | |
| Noncash | <input type="checkbox"/> | | | | | | | | |

| | |
|---|---|
| Name of organization ADVOCATES FOR CHILDREN OF NEW YORK | Employer identification number 11-2247307 |
|---|---|

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 7 | N/A <hr/> <hr/> | \$ <u>252,611.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | N/A <hr/> <hr/> | \$ <u>751,609.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | N/A <hr/> <hr/> | \$ <u>287,851.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 10 | N/A <hr/> <hr/> | \$ <u>375,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 11 | N/A <hr/> <hr/> | \$ <u>210,000.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 12 | N/A <hr/> <hr/> | \$ <u>196,500.</u> | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization <p style="text-align: center;">ADVOCATES FOR CHILDREN OF NEW YORK</p> | Employer identification number <p style="text-align: center;">11-2247307</p> |
|---|---|

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|-----------------------------------|----------------------------|---|
| 13 | N/A | \$ 198,625. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| _____ | _____ | \$ _____ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

Name of organization

ADVOCATES FOR CHILDREN OF NEW YORK

Employer identification number

11-2247307

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions.) | (d) Date received |
|---------------------|---|---|-------------------|
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |
| _____ | _____ _____ _____ | \$ _____ | _____ |

| | |
|---|---|
| Name of organization <p style="text-align: center;">ADVOCATES FOR CHILDREN OF NEW YORK</p> | Employer identification number <p style="text-align: center;">11-2247307</p> |
|---|---|

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this information once. See instructions.) \$ _____
 Use duplicate copies of Part III if additional space is needed.

| | | | |
|--|----------------------------|---|--|
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| _____ | _____ | _____ | _____ |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| _____ | | _____ | |
| _____ | _____ | _____ | _____ |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| _____ | | _____ | |
| _____ | _____ | _____ | _____ |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| _____ | | _____ | |
| _____ | _____ | _____ | _____ |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| _____ | | _____ | |

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

2024

Department of the Treasury
Internal Revenue Service

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

**Open to Public
Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

| | |
|--|--|
| Name of organization ADVOCATES FOR CHILDREN OF NEW YORK | Employer identification number (EIN) 11-2247307 |
|--|--|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions \$ _____
- 3 Volunteer hours for political campaign activities. See instructions _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955. \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities. \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds. If none, enter -0-. | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-. |
|----------|-------------|---------|---|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule C (Form 990) 2024

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | (a) Filing organization's totals | (b) Affiliated group totals |
|--|--|------------------------------------|
| 1a Total lobbying expenditures to influence public opinion (grassroots lobbying) | 24,571. | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | 38,855. | |
| c Total lobbying expenditures (add lines 1a and 1b) | 63,426. | |
| d Other exempt purpose expenditures | 10,269,195. | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | 10,332,621. | |
| f Lobbying nontaxable amount. Enter the amount from the following table in both columns. | 666,631. | |
| IF the amount on line 1e, column (a) or (b), is: THEN the lobbying nontaxable amount is: | | |
| not over \$500,000, | 20% of the amount on line 1e. | |
| over \$500,000 but not over \$1,000,000, | \$100,000 plus 15% of the excess over \$500,000. | |
| over \$1,000,000 but not over \$1,500,000, | \$175,000 plus 10% of the excess over \$1,000,000. | |
| over \$1,500,000 but not over \$17,000,000, | \$225,000 plus 5% of the excess over \$1,500,000. | |
| over \$17,000,000 | \$1,000,000. | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | 166,658. | |
| h Subtract line 1g from line 1a. If zero or less, enter -0- | | |
| i Subtract line 1f from line 1c. If zero or less, enter -0- | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|----------|------------|
| Calendar year (or fiscal year beginning in) | (a) 2021 | (b) 2022 | (c) 2023 | (d) 2024 | (e) Total |
| 2a Lobbying nontaxable amount | 548,800. | 557,121. | 635,814. | 666,631. | 2,408,366. |
| b Lobbying ceiling amount (150% of line 2a, column (e)) | | | | | 3,612,549. |
| c Total lobbying expenditures | 30,971. | 27,280. | 30,177. | 63,426. | 151,854. |
| d Grassroots nontaxable amount | 137,200. | 139,280. | 158,954. | 166,658. | 602,092. |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 903,138. |
| f Grassroots lobbying expenditures | 7,112. | 6,228. | 6,929. | 24,571. | 44,840. |

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

Table with 3 main columns: (a) Yes/No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

Table with 3 columns: Question, Yes, No. Rows include: 1 Were substantially all (90% or more) dues received nondeductible by members?; 2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?; 3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."

Table with 2 main columns: Question, Amount. Rows include: 1 Dues, assessments and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Blank lines for providing supplemental information as required by the instructions.

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Department of the Treasury Internal Revenue Service

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name of the organization: ADVOCATES FOR CHILDREN OF NEW YORK; Employer identification number: 11-2247307

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form with multiple rows for questions 1-9 regarding conservation easements, including checkboxes and a table for 'Held at the End of the Tax Year'.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with rows 1a-1b and 2a-2b for questions regarding art and historical treasures collections.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?

b If "Yes," explain the arrangement in Part XIII and complete the following table.

Table with 2 columns: Description, Amount. Rows: 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance.

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g (Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance).

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 86.3000 %
b Permanent endowment %
c Term endowment 13.7000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations?
(ii) Related organizations?

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b.

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, 1b Buildings, 1c Leasehold improvements, 1d Equipment, 1e Other, Total.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives | | |
| (2) Closely held equity interests | | |
| (3) Other _____ | | |
| (A) | | |
| (B) | | |
| (C) | | |
| (D) | | |
| (E) | | |
| (F) | | |
| (G) | | |
| (H) | | |
| Total. (Column (b) must equal Form 990, Part X, line 12, col. (B)) . . . | | |

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|---|----------------|--|
| (1) | | |
| (2) | | |
| (3) | | |
| (4) | | |
| (5) | | |
| (6) | | |
| (7) | | |
| (8) | | |
| (9) | | |
| Total. (Column (b) must equal Form 990, Part X, line 13, col. (B)) . . . | | |

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description | (b) Book value |
|--|----------------|
| (1) SECURITY DEPOSITS | 57,646. |
| (2) RIGHT OF USE ASSET | 2,742,100. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)). | 2,799,746. |

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| (a) Description of liability | (b) Book value |
|--|----------------|
| 1. (1) Federal income taxes | |
| (2) LEASE LIABILITY | 2,949,099. |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, line 25, col. (B)). | 2,949,099. |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII .

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 11,209,025.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 10,332,621.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE SUPPLEMENTAL PAGE

Part XIII Supplemental Information (continued)

SCHEDULE D, PART X, LINE 2

THE AGENCY IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE UNITED STATES INTERNAL REVENUE CODE AND EXEMPT FROM STATE INCOME TAXES UNDER STATE LAW, AND NO PROVISION FOR SUCH INCOME TAX HAS BEEN REFLECTED IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE AGENCY HAS EVALUATED UNCERTAIN TAX POSITIONS WITH RESPECT TO ITS OPERATIONS AND CONCLUDED THERE ARE NO SUCH POSITIONS AT JUNE 30, 2025 AND 2024. THE AGENCY DID NOT RECOGNIZE ANY TAX-RELATED INTEREST OR PENALTIES DURING THE PERIOD PRESENTED IN THESE FINANCIAL STATEMENTS PRESENTED IN THESE FINANCIAL STATEMENTS.

SCHEDULE D, PART IV, LINE 2B

IN THE COURSE OF ITS LEGAL REPRESENTATION OF CLIENTS, AFC AT TIMES COLLECTS PAYMENTS FROM THE CITY ON THEIR BEHALF. THESE PAYMENTS MAY CONSTITUTE SUMS ORDERED IN AN ADMINISTRATIVE OR LEGAL PROCEEDING OR AGREED TO IN SETTLEMENT OF A CASE. THE AWARDS ARE DEPOSITED IN A SEGREGATED IOLA ACCOUNT AND DISBURSED TO THE CLIENT OR OTHER ORGANIZATIONS ON THEIR BEHALF.

Part XIII Supplemental Information (continued)

SCHEDULE D, PART V, LINE 4

AT A MEETING IN JULY 2010, AFC'S BOARD OF DIRECTORS VOTED TO ESTABLISH A BOARD DESIGNATED FUND FOR THE PURPOSE OF CREATING A RESERVE TO FUND INVESTMENT IN AFC'S STRATEGIC LONG-TERM DEVELOPMENT AND OTHER INITIATIVES AS DETERMINED BY THE BOARD. THE FUND WAS ESTABLISHED WITH AN INITIAL DESIGNATION OF \$800,000 OF UNRESTRICTED NET ASSETS AND WILL BE INCREASED BY FUTURE REVENUES FROM CLASS ACTION LAW SUITS AND OTHER REVENUES AT THE BOARD'S DISCRETION. THE FUND WILL BE DECREASED BY EXPENDITURES APPROVED BY THE BOARD ON AN ANNUAL BASIS AND BY AN OPERATIONAL LOSSES, IF INCURRED IN THE FUTURE, BASED UPON AFC'S BUDGETARY BASIS FOR MEASURING OPERATIONAL LOSSES. THERE IS NO REQUIREMENT THAT AFC SEGREGATE THE ASSETS ASSOCIATED WITH THIS FUND IN SEPARATE ACCOUNTS.

AT A MEETING IN OCTOBER 2016, AFC'S BOARD OF DIRECTORS VOTED TO ESTABLISH A BOARD DESIGNATED ENDOWMENT FOR THE PURPOSE OF PROVIDING A STABLE FLOW OF FUNDS TO SUPPORTS THE ANNUAL OPERATING BUDGET OF AFC ON AN ONGOING BASIS. THE FUND WAS ESTABLISHED WITH AN INITIAL DESIGNATION OF \$1,500,000 OF UNRESTRICTED NET ASSETS AND WILL BE INCREASED BY FUTURE REVENUES FROM INVESTMENT EARNINGS. THE FUND WILL BE DECREASED BY EXPENDITURES APPROVED BY THE BOARD ON AN ANNUAL BASIS.

Part XIII Supplemental Information *(continued)*

SCHEDULE D, PART XI, LINE 4B

FUNDRAISING EXPENSE OF \$45,000 IS INCLUDED IN TOTAL EXPENSES AND LOSSES
PER AUDITED FINANCIAL STATEMENTS BUT NOT ON FORM 990, PART VIII, LINE 8.

SCHEDULE D, PART XII, LINE 4B

FUNDRAISING EXPENSE OF \$45,000 IS INCLUDED IN TOTAL EXPENSES AND LOSSES
PER AUDITED FINANCIAL STATEMENTS BUT NOT ON FORM 990, PART IX, LINE 25.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| | | (a) Event #1 | (b) Event #2 | (c) Other events | (d) Total events |
|-----------------|--|---|--------------|------------------------|---------------------------------|
| | | ANNUAL EVENT (event type) | (event type) | NONE (total number) | (add col. (a) through col. (c)) |
| Revenue | 1 | Gross receipts | 2,438,635. | | 2,438,635. |
| | 2 | Less: Contributions | 2,262,655. | | 2,262,655. |
| | 3 | Gross income (line 1 minus line 2) | 175,980. | | 175,980. |
| Direct Expenses | 4 | Cash prizes | | | |
| | 5 | Noncash prizes | | | |
| | 6 | Rent/facility costs | 105,000. | | 105,000. |
| | 7 | Food and beverages | | | |
| | 8 | Entertainment | 26,022. | | 26,022. |
| | 9 | Other direct expenses | 32,518. | | 32,518. |
| | 10 | Direct expense summary. Add lines 4 through 9 in column (d) | | | 163,540. |
| 11 | Net income summary. Subtract line 10 from line 3, column (d) | | | 12,440. | |

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

| | | (a) Bingo | (b) Pull tabs/instant bingo/progressive bingo | (c) Other gaming | (d) Total gaming (add col. (a) through col. (c)) |
|-----------------|---|---|---|---|---|
| | | | | | |
| Revenue | 1 | Gross revenue | | | |
| Direct Expenses | 2 | Cash prizes | | | |
| | 3 | Noncash prizes | | | |
| | 4 | Rent/facility costs | | | |
| | 5 | Other direct expenses | | | |
| | 6 | Volunteer labor | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No | <input type="checkbox"/> Yes _____ % <input type="checkbox"/> No |
| | 7 | Direct expense summary. Add lines 2 through 5 in column (d) | | | |
| | 8 | Net gaming income summary. Subtract line 7 from line 1, column (d). | | | |

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

| | | |
|-------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

- 17 Mandatory distributions:
 - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
 - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

FORM 990, SCHEDULE G, LINE 2B - HIGHEST PAID INDIVIDUALS/ENTITIES
=====

NAME:

LINDA YASSKY, PANTHERKILL PRODUCTIONS LLC.

ADDRESS:

PO BOX 92
PHOENICIA, NY 12464

ACTIVITY :

ANNUAL GALA

CUSTODY OR CONTROL OF CONTRIBUTION?

NO

| | |
|--|------------|
| GROSS RECEIPTS FROM ACTIVITY : | 2,438,635. |
| AMOUNT PAID TO (OR RETAINED BY) FUNDRAISER : | 45,000. |
| AMOUNT PAID TO (OR RETAINED BY) ORGANIZATION : | 2,393,635. |

**SCHEDULE I
(Form 990)**

Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

11-2247307

ADVOCATES FOR CHILDREN OF NEW YORK

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of noncash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|--|------------|---------------------------------|--------------------------|----------------------------------|---|---------------------------------------|------------------------------------|
| (1) SINERGIA 2082 LEXINGTON AVENUE NEW YORK, NY 10035 | 13-3183344 | 501(C)(3) | 204,466. | | | | SUBCONTRACTED PROGRAM EXPENSES |
| (2) INCLUDE NYC 116 E 16TH STREET NEW YORK, NY 10003 | 11-2594790 | 501(C)(3) | 184,189. | | | | SUBCONTRACTED PROGRAM EXPENSES |
| (3) LONG ISLAND ADVOCACY CENTER 999 HERRICKS ROAD NEW HYDE PARK, NY 11040 | 11-2578154 | 501(C)(3) | 106,662. | | | | SUBCONTRACTED PROGRAM EXPENSES |
| (4) NEW ALTERNATIVES FOR CHILDREN 825 7TH AVENUE NEW YORK, NY 10019 | 13-3149298 | 501(C)(3) | 82,400. | | | | SUBCONTRACTED PROGRAM EXPENSES |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 4

3 Enter total number of other organizations listed in the line 1 table

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (Rev. 12-2024)

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

SCHEDULE I, PART I, LINE 2

AFC REQUIRES GRANTEES TO SUBMIT QUARTERLY REPORTS ON BOTH EXPENDITURES AND PROGRAM ACTIVITIES, WHICH IT MONITORS AGAINST THE GRANT BUDGET AND PROGRAM DELIVERABLES APPROVED BY THE FUNDER. AFC ALSO REVIEWS EACH GRANTEE'S AUDITED FINANCIAL STATEMENTS ON AN ANNUAL BASIS.

NEW ALTERNATIVES FOR CHILDREN (NAC) GRANT WILL BE RESPONSIBLE FOR PRODUCING AN ANNUAL REPORT ON THE ACTIVITIES AND OUTCOMES OF THE PROGRAM DURING THE FIRST SUB-GRANT YEAR FOR SUBMISSION TO AFC. THE REPORT WILL BE

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of non-cash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b); and any other additional information.

DUE ON SEPTEMBER 1, 2024. NAC WILL SUPPORT AFC WITH ANY EFFORTS REQUIRED FOR ADDITIONAL REPORTING TO THE FUNDER. THE ANNUAL REPORT WILL INCLUDE BUT NOT LIMITED TO:

- A SUMMARY OF THE ACTUAL PROGRAM ACTIVITIES DESCRIBED IN THE MOU
- COMPREHENSIVE ATTENDANCE LISTS AND MEETING NOTES FOR MEETINGS HELD
- A SUMMARY OF DELIVERABLES AND OUTCOMES ACHIEVED
- COPIES OF MATERIALS DEVELOPED AND DISTRIBUTED THROUGH THIS PROGRAM, AND
- A FINANCIAL REPORT ON HOW THE SUB-GRANTED FUNDS WERE SPENT.

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** **X**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** **X**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** **X**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** **X**
- b** Any related organization? **5b** **X**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** **X**
- b** Any related organization? **6b** **X**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7** **X**

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** **X**

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9** **X**

| | Yes | No |
|-----------|-----|----------|
| 1a | | |
| 1b | | |
| 2 | | |
| 3 | | |
| 4a | | X |
| 4b | | X |
| 4c | | X |
| 5a | | X |
| 5b | | X |
| 6a | | X |
| 6b | | X |
| 7 | | X |
| 8 | | X |
| 9 | | X |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred on prior Form 990 |
|--|------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| 1 ANNE KLEIN DIRECTOR OF OPERATIONS | (i) | 144,164. | 8,500. | NONE | 1,525. | 47,264. | 201,453. | NONE |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 2 MATTHEW LENAGHAN DEPUTY DIRECTOR | (i) | 151,644. | 5,000. | NONE | 932. | 31,412. | 188,988. | NONE |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 3 RANDI LEVINE POLICY DIRECTOR | (i) | 136,384. | 5,000. | NONE | 714. | 18,311. | 160,409. | NONE |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 4 JENNIFER C. PRINGLE PROJECT DIRECTOR, LIT | (i) | 134,134. | 5,000. | NONE | 1,525. | 51,486. | 192,145. | NONE |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 5 KIMBERLY B. SWEET EXECUTIVE DIRECTOR | (i) | 217,626. | 5,000. | NONE | 805. | 52,319. | 275,750. | NONE |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | NONE |
| 6 ERIKA PALMER SUPERVISING ATTORNEY | (i) | 129,251. | 5,000. | NONE | 673. | 18,311. | 153,235. | |
| | (ii) | NONE | NONE | NONE | NONE | NONE | NONE | |
| 7 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 8 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 9 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 10 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 11 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 12 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 13 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 14 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 15 | (i) | | | | | | | |
| | (ii) | | | | | | | |
| 16 | (i) | | | | | | | |
| | (ii) | | | | | | | |

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|-------------------------------|--|--|--|
| 1 Art - Works of art | | | | |
| 2 Art - Historical treasures | | | | |
| 3 Art - Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities - Publicly traded | X | 6 | 280,175. | FMV |
| 10 Securities - Closely held stock | | | | |
| 11 Securities - Partnership, LLC, or trust interests | | | | |
| 12 Securities - Miscellaneous | | | | |
| 13 Qualified conservation contribution - Historic structures | | | | |
| 14 Qualified conservation contribution - Other | | | | |
| 15 Real estate - Residential | | | | |
| 16 Real estate - Commercial | | | | |
| 17 Real estate - Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other (_____) | | | | |
| 26 Other (_____) | | | | |
| 27 Other (_____) | | | | |
| 28 Other (_____) | | | | |

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

| | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | | X |
| b If "Yes," describe the arrangement in Part II. | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | X | |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | | X |
| b If "Yes," describe in Part II. | | |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | |

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2024

JSA

4E1298 1.000

04809R M998

V24-7.11 60010600

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

FORM 990, SCHEDULE M, PART I - LINE 9(B)

THE AMOUNT REFLECTED ON LINE 9(B) REPRESENTS THE NUMBER OF CONTRIBUTORS.

**SCHEDULE O
(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

Name of the organization

ADVOCATES FOR CHILDREN OF NEW YORK

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Employer identification number

11-2247307

FORM 990, PART VI, SECTION B, LINE 15A

AFC HAS A NOMINATING & GOVERNANCE COMMITTEE OF ITS BOARD OF DIRECTORS, WHICH MAKES A RECOMMENDATION ON COMPENSATION FOR THE EXECUTIVE DIRECTOR BASED ON DATA SHOWING EXECUTIVE DIRECTOR SALARIES AT COMPARABLE ORGANIZATIONS. THE NOMINATING AND GOVERNANCE COMMITTEE PRESENTS ITS RECOMMENDATION TO THE FULL BOARD IN EXECUTIVE SESSION, WHERE THE BOARD VOTES ON THE COMPENSATION FOR THE EXECUTIVE DIRECTOR. THE EXECUTIVE DIRECTOR SETS COMPENSATION AND BENEFITS LEVELS FOR OTHER EMPLOYEES BASED ON INTERNAL EQUITY, COMPARABILITY DATA, AND ANTICIPATED FUNDING. SHE REVIEWS TOTAL COMPENSATION FOR OTHER EMPLOYEES, PAY LEVELS, COMPARABILITY DATA, AND METHODOLOGY FOR ANNUAL INCREASES WITH THE BOARD'S COMPENSATION COMMITTEE ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 11B

THE FINANCE AND AUDIT COMMITTEE WILL REVIEW THE FORM 990 AND VOTE ON WHETHER TO APPROVE IT FOR SUBMISSION. THE FULL BOARD WILL REVIEW THE FORM 990 PRIOR TO SUBMISSION.

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION MAKES THEIR GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON WRITTEN REQUEST. FINANCIAL STATEMENTS ARE ALSO MADE AVAILABLE THROUGH THE ORGANIZATION'S WEBSITE.

FORM 990, PART VI, SECTION B, LINE 12C

BOARD MEMBERS ARE REQUIRED TO DELIVER AN ACKNOWLEDGMENT THAT THEY HAVE RECEIVED, REVIEWED AND AGREE TO BE BOUND BY THE CONFLICT OF INTEREST POLICY, AND SHALL DISCLOSE ANY CONFLICTS IF AND WHEN THEY ARISE.

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

FORM 990, PART III - PROGRAM SERVICE
=====

LINE 4A, PROGRAM SERVICE

CASE ADVOCACY AND PARENT TRAINING- AFC OFFERS A FULL RANGE OF FREE INDIVIDUAL CASE ADVOCACY AND LEGAL ASSISTANCE TO HELP YOUNG PEOPLE OBTAIN APPROPRIATE EDUCATIONAL SERVICES. IN ADDITION, AFC PROVIDES TRAINING PROGRAMS TO ASSIST AND ENABLE NEW YORK CITY PARENTS AND YOUNG PEOPLE TO NEGOTIATE THE DEPARTMENT OF EDUCATION'S BUREAUCRACY AND RECEIVE THE EDUCATIONAL SUPPORT THEY NEED TO SUCCEED. TRAINING ALSO IS PROVIDED TO SCHOOL DISTRICTS, CHILD WELFARE OFFICES, AND OTHER PROFESSIONALS TO PREPARE THEM TO ADVOCATE FOR THE EDUCATION-RELATED NEEDS OF THE CHILDREN THEY SERVE.

LINE 4B, PROGRAM SERVICE

PUBLIC POLICY AND RESEARCH- AFC ADVOCATES FOR CHANGES TO POLICY THAT WILL IMPROVE EDUCATION FOR THE CHILDREN WE SERVE. ACTIVITIES IN THIS PROGRAM INCLUDE MONITORING THE IMPLEMENTATION AND EFFECTS OF CURRENT POLICIES, PRODUCING POLICY REPORTS, AND WORKING COLLABORATIVELY WITH OTHER ORGANIZATIONS AND INDIVIDUALS THAT SHARE AFC'S GOALS.

LINE 4C, PROGRAM SERVICE

IMPACT LITIGATION- AFC LITIGATES CLASS ACTION LAWSUITS AND OTHER CASES TO EFFECTUATE SYSTEMIC REFORMS OF THE PUBLIC SCHOOL SYSTEM. THE RESULTING INFORMATION GATHERED ALSO ASSISTS AFC IN MONITORING THE DEPARTMENT OF EDUCATION'S COMPLIANCE WITH THE LAW, WHICH RESULTS IN THE DEVELOPMENT AND IMPLEMENTATION OF POLICY THAT WILL PREVENT THE SAME PROBLEMS FROM RECURRING FOR OTHER CHILDREN.

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS

DESCRIPTION OF SERVICES

COMPENSATION

EQUITY AND COMMUNITY LLC
PO BOX 294
EAST ROCKAWAY, NY 11518

CONSULTING

236,700.

WJ REGAN & COMPANY LLC
767 CHARNWOOD DRIVE
WYCKOFF, NJ 07481

CONSTRUCTION SERVICE

105,219.

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

=====

| DESCRIPTION | BEGINNING BOOK VALUE | ENDING BOOK VALUE |
|-------------------|-------------------------|----------------------|
| ----- | ----- | ----- |
| PREPAID EXPENSE | 16,599. | 70,458. |
| PREPAID INSURANCE | 135,993. | 139,348. |
| TOTALS | ----- | ----- |
| | 152,592. | 209,806. |
| | ===== | ===== |

Name of the organization

Employer identification number

ADVOCATES FOR CHILDREN OF NEW YORK

11-2247307

FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

| DESCRIPTION | BEGINNING BOOK VALUE | ENDING BOOK VALUE | COST OR FMV |
|------------------------|-------------------------|----------------------|----------------|
| CORPORATE FIXED INCOME | 8,720,902. | 9,350,931. | FMV |
| INDEX FUNDS | 3,331,693. | 4,539,130. | FMV |
| MUTUTAL FUNDS | 726,102. | 760,617. | FMV |
| TOTALS | 12,778,697. | 14,650,678. | |