

Form 990

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/Form990) for instructions and the latest information.Open to Public  
Inspection

<b>A</b> For the 2024 calendar year, or tax year beginning , 2024, and ending , 20		
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>CHILDREN OF THE NATIONS</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>PO BOX 3970</b> City or town, state or province, country, and ZIP or foreign postal code <b>SILVERDALE, WA 98383</b> <b>F</b> Name and address of principal officer:	<b>D</b> Employer identification number <b>91-1702551</b> <b>E</b> Telephone number <b>(360) 698-7227</b> <b>G</b> Gross receipts \$ <b>8,747,922</b> H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>HTTPS://COTNI.ORG/</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1995</b> <b>M</b> State of legal domicile: <b>WA</b>

## Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities:	<b>TO PROVIDE HOLISTIC, CHRIST-CENTERED CARE FOR ORPHANED AND DESTITUTE CHILDREN, ENABLING THEM TO CREATE POSITIVE AND LASTING CHANGE IN THEIR NATIONS.</b>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	4	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	<b>5</b>	<b>50</b>
	6	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>221</b>
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>	
Revenue	8	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> <b>8,436,558</b>	<b>Current Year</b> <b>8,721,112</b>
	9	Program service revenue (Part VIII, line 2g)		<b>0</b>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>16</b>	<b>10</b>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>(33,286)</b>	<b>(43,856)</b>
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>8,403,288</b>	<b>8,677,266</b>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>3,500,863</b>	<b>3,686,950</b>
	14	Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>2,444,970</b>	<b>2,143,216</b>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<b>199,000</b>	<b>271,500</b>
	b	Total fundraising expenses (Part IX, column (D), line 25)	<b>545,382</b>	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>2,733,426</b>	<b>2,028,389</b>
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>8,878,259</b>	<b>8,130,055</b>
19	Revenue less expenses. Subtract line 18 from line 12	<b>(474,971)</b>	<b>547,211</b>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>4,102,652</b>	<b>End of Year</b> <b>4,494,962</b>
	21	Total liabilities (Part X, line 26)	<b>319,781</b>	<b>168,376</b>
	22	Net assets or fund balances. Subtract line 21 from line 20	<b>3,782,871</b>	<b>4,326,586</b>

## 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. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	<b>JAMES BLESSING</b> Signature of officer	Date <b>8-7-2025</b>			
	<b>JAMES BLESSING, TREASURER</b> Type or print name and title	<b>8-7-2025</b>			
Paid Preparer Use Only	Preparer's name <b>CLARKE WHITNEY, CPA</b>	Preparer's signature 	Date <b>08-07-2025</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00447598</b>
	Firm's name <b>CLARKE WHITNEY CPA GROUP LLC</b>	Firm's EIN			
	Firm's address <b>610 WARREN AVE BREMERTON WA 98337</b>	Phone no. <b>360-792-1040</b>			

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2024)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

TO PROVIDE HOLISTIC, CHRIST-CENTERED CARE FOR ORPHANED AND DESTITUTE CHILDREN, ENABLING THEM TO  
CREATE POSITIVE AND LASTING CHANGE IN THEIR NATIONS.

**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 \$ 1,206,006 including grants of \$ 1,192,858 ) (Revenue \$ 770,238 )

DOMINICAN REPUBLIC: TODAY COTN IS ACTIVE IN THE POOREST VILLAGES OF THE BARAHONA DISTRICT OF THE  
DOMINICAN REPUBLIC. THROUGH OUR VILLAGE PARTNERSHIP PROGRAMS, OUR STAFF ALONG WITH THOUSANDS OF  
SHORT-TERM VOLUNTEERS HAVE STEPPED IN, BUILDING SCHOOLS AND FEEDING CENTERS THAT PROVIDE CHILDREN  
WITH THE NEEDED EDUCATION AND NUTRITION THAT MANY FAMILIES ARE DESPERATELY STRUGGLING TO PROVIDE.  
MEDICAL ATTENTION, EDUCATIONAL TUTORING, YOUTH SPORTS EVENTS, LEADERSHIP DEVELOPMENT, AND  
BIBLICAL TRAINING FOR CHILDREN ARE ALL AMONG THE SERVICES THAT COTN HAS INCORPORATED INTO THEIR  
COMMITTED EFFORTS TO MEET THE NEEDS OF THE IMPOVERISHED CHILDREN.

**4b** (Code: ) (Expenses \$ 1,191,395 including grants of \$ 1,185,258 ) (Revenue \$ 796,848 )

MALAWI: TAKING INTO THEIR CARE THE WORST OF THE WORST CASES, COTN RAISES CHILDREN OUT OF THE DUST  
OF POWERLESSNESS AND GIVES THEM THE OPPORTUNITY TO LIVE, LEARN, LAUGH, AND WE HOPE, SOMEDAY, TO  
LEAD. IN MALAWI WE ARE BEGINNING TO SEE OUR VISION COME TO FRUITION. THROUGH VILLAGE PARTNERSHIP  
PROGRAMS AND CHILDREN'S HOMES, COTN HAS ESTABLISHED A DAILY PRESENCE IN THE COMMUNITIES WE  
MINISTER TO, PROVIDING RESOURCES (INCLUDING SCHOOLS, MEDICAL CLINICS, FEEDING CENTERS, HEALTH  
INITIATIVES, ETC.) THAT EMPOWER MALAWIAN NATIONALS TO RAISE THEIR OWN CHILDREN. COTN IS COMMITTED  
TO SEEING ALL OF OUR CHILDREN IN MALAWI SUCCEED. OUR GOAL IS TO EMPOWER CHILDREN TO BECOME ALL  
THEIR POTENTIAL WILL ALLOW.

**4c** (Code: ) (Expenses \$ 804,493 including grants of \$ 803,989 ) (Revenue \$ 543,606 )

SIERRA LEONE: CHILDREN OF THE NATIONS HAS A UNIQUE APPROACH TO THE PROBLEMS FACING THE POPULATION  
OF SIERRA LEONE. IT IS A VISION THAT ACTS NOW TO AFFECT THE FUTURE. CHILDREN OF THE NATIONS  
RECOGNIZES THE FUTURE OF ANY COUNTRY IS IN THE HANDS, MINDS, AND SOULS OF ITS CHILDREN. THROUGH  
VILLAGE PARTNERSHIP PROGRAMS AND CHILDREN'S HOMES, CHILDREN OF THE NATIONS HAS ESTABLISHED A  
DAILY PRESENCE IN THE COMMUNITIES WE MINISTER TO, PROVIDING RESOURCES (INCLUDING SCHOOLS, MEDICAL  
CLINICS, FEEDING CENTERS, HEALTH INITIATIVES, ETC.) THAT EMPOWER SIERRA LEONEAN NATIONALS TO  
RAISE THEIR OWN CHILDREN. IN PARTNERSHIP WITH THE PEOPLE OF SIERRA LEONE, CHILDREN OF THE  
NATIONS' VISION IS TO DEVELOP A GENERATION OF FUTURE LEADERS AND SECURE FOR SIERRA LEONE A FUTURE  
AND A HOPE.

**4d** Other program services (Describe on Schedule O.)(Expenses \$ 3,962,014 including grants of \$ 1,251,586 ) (Revenue \$ 469,347 )**4e** Total program service expenses 7,163,908

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> . . . . .	<b>1</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<b>2</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> . . . . .	<b>3</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> . . . . .	<b>4</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> . . . . .	<b>5</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> . . . . .	<b>6</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> . . . . .	<b>7</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> . . . . .	<b>8</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> . . . . .	<b>9</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> . . . . .	<b>10</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> . . . . .	<b>11a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> . . . . .	<b>11b</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> . . . . .	<b>11c</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> . . . . .	<b>11d</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11e</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> . . . . .	<b>11f</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> . . . . .	<b>12a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> . . . . .	<b>12b</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> . . . . .	<b>13</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> . . . . .	<b>14b</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> . . . . .	<b>15</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> . . . . .	<b>16</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i> . . . . .	<b>17</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> . . . . .	<b>18</b> <input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> . . . . .	<b>19</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> . . . . .	<b>20a</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b> <input type="checkbox"/>	<input type="checkbox"/>
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b> <input type="checkbox"/>	<input checked="" type="checkbox"/>

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .		<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or 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? <i>If "Yes," complete Schedule L, Part II</i> . . . . .		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> . . . . .		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<b>X</b>
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>X</b>	

**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 ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>8</b>	
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>0</b>	
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>X</b>	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No			
<b>2a</b>	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	50			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . .	2b		X		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	3a				X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O . . . . .	3b				
<b>4a</b>	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)? . . . . .	4a				X
<b>b</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).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	5a				X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	5b				X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? . . . . .	5c				
<b>6a</b>	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? . . . . .	6a				X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	6b				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	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? . . . . .	7a		X		
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	7b		X		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	7c				X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	7d				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	7e				X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	7f				X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	7g				X
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	7h				X
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	8				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	9a				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	9b				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	10a				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	10b				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders . . . . .	11a				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . .	11b				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	12a				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	12b				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? . . . . .	13a				
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.					
<b>b</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				
<b>c</b>	Enter the amount of reserves on hand . . . . .	13c				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	14a				X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O . . . . .	14b				
<b>15</b>	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? . . . . .	15				X
	If "Yes," see the instructions and file Form 4720, Schedule N.					
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . . .	16				X
	If "Yes," complete Form 4720, Schedule O.					
<b>17</b>	<b>Section 501(c)(21) organizations.</b> 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? . . . . .	17				
	If "Yes," complete Form 6069.					

**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

	1a	10	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		10		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent . . . . .	1b	9		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .		2	X	
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .		3		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .		4		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		5		X
<b>6</b> Did the organization have members or stockholders? . . . . .		6		X
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .		7a		X
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .		7b		X
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body? . . . . .		8a	X	
<b>b</b> Each committee with authority to act on behalf of the governing body? . . . . .		8b	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .		9		X

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

	Yes	No
<b>10a</b> Did the organization have local chapters, branches, or affiliates? . . . . .	10a	X
<b>b</b> If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? . . . . .	10b	
<b>11a</b> Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	11a	X
<b>b</b> Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b> Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	12a	X
<b>b</b> Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	12b	X
<b>c</b> Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done . . . . .	12c	X
<b>13</b> Did the organization have a written whistleblower policy? . . . . .	13	X
<b>14</b> Did the organization have a written document retention and destruction policy? . . . . .	14	X
<b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
<b>a</b> The organization's CEO, Executive Director, or top management official . . . . .	15a	X
<b>b</b> Other officers or key employees of the organization . . . . .	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
<b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	16a	X
<b>b</b> If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? . . . . .	16b	

### Section C. Disclosure

**17** List the states with which a copy of this Form 990 is required to be filed **Statement #17**

**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.  
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

**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.  
**RENEE SCHERTZER (360) 698-7227, 11992 CLEAR CREEK RD NW, SILVERDALE, WA 98383**

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 (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)CHRISTOPHER CLARK PRESIDENT	40.00	X		X				68,928	0	47,520
(2)DEBRA CLARK NON-VOTING MEMBER	40.00	X		X				69,937	0	5,520
(3)JAMES BLESSING TREASURER	2.00	X						0	0	0
(4)JACQUELINE LANG SECRETARY	2.00	X						0	0	0
(5)GREG DESAUTEL DIRECTOR	2.00	X						0	0	0
(6)MIKE JONES VICE CHAIRMAN	2.00	X						0	0	0
(7)BRUCE DONOHO DIRECTOR	2.00	X						0	0	0
(8)MIKE JUNGKEIT CHAIRMAN	2.00	X						0	0	0
(9)BRANDON BEARD DIRECTOR	2.00	X						0	0	0
(10)SCOTT LAFRAMBOISE DIRECTOR	2.00	X						0	0	0
(11)										
(12)										
(13)										
(14)										

(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/ 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			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal . . . . .								138,865		53,040
c Total from continuation sheets to Part VII, Section A . . . . .										
d Total (add lines 1b and 1c) . . . . .								138,865	0	53,040

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

0

3

Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* . . . . .

3

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? *If "Yes," complete Schedule J for such individual* . . . . .

4

5

Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* . . . . .

5

Yes

No

X

X

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
THRIVING CHILDREN ADVOCATES LLC, 525 W MONROE ST STE 900 CHICAGO, IL 60607	FUNDRAISING	271,500
MISSION NATION TRAVEL, 1248 W MAIN ST STE 14 EPHRATA, PA 17522	TRAVEL AGENT	220,380
MASTERWORKS, 19462 POWDER HILL PL NE STE 200 POULSBORO, WA 98370	MARKETING AGENCY	107,804

2

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

3



**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . . .	1a				
	b Membership dues . . . . .	1b				
	c Fundraising events . . . . .	1c	839,627			
	d Related organizations . . . . .	1d				
	e Government grants (contributions) . .	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	7,881,485			
	g Noncash contributions included in lines 1a-1f . . . . .	1g	\$ 414,537			
	h <b>Total.</b> Add lines 1a-1f . . . . .		8,721,112			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue . . . . .					
	g <b>Total.</b> Add lines 2a-2f . . . . .					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) . . . . .		10			10
	4 Income from investment of tax-exempt bond proceeds . . . .					
	5 Royalties . . . . .					
		(i) Real	(ii) Personal			
	6a Gross rents . . . . .	6a				
	b Less: rental expenses . . . . .	6b				
	c Rental income or (loss) . . . . .	6c				
	d Net rental income or (loss) . . . . .					
	7a Gross amount from sales of assets other than inventory . . . . .	7a				
	b Less: cost or other basis and sales expenses . . . . .	7b				
	c Gain or (loss) . . . . .	7c				
	d Net gain or (loss) . . . . .					
	8a Gross income from fundraising events (not including \$ 839,627 of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a	26,800			
	b Less: direct expenses . . . . .	8b	70,656			
	c Net income or (loss) from fundraising events . . . . .		(43,856)			(43,856)
	9a Gross income from gaming activities. See Part IV, line 19 . . . . .	9a				
	b Less: direct expenses . . . . .	9b				
	c Net income or (loss) from gaming activities . . . . .					
10a Gross sales of inventory, less returns and allowances . . . . .	10a					
b Less: cost of goods sold . . . . .	10b					
c Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue . . . . .					
	e <b>Total.</b> Add lines 11a-11d . . . . .					
12 <b>Total revenue.</b> See instructions . . . . .			8,777,266	0	0	(43,846)

**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 ☒**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . .	3,686,950	3,686,950		
<b>4</b> Benefits paid to or for members . . . . .				
<b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .	191,905	191,905		
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .				
<b>7</b> Other salaries and wages . . . . .	1,951,311	1,469,107	251,947	230,257
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
<b>9</b> Other employee benefits . . . . .				
<b>10</b> Payroll taxes . . . . .				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management . . . . .				
<b>b</b> Legal . . . . .	7,787		7,787	
<b>c</b> Accounting . . . . .	15,602		15,602	
<b>d</b> Lobbying . . . . .				
<b>e</b> Professional fundraising services. See Part IV, line 17 . .	271,500			271,500
<b>f</b> Investment management fees . . . . .				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .				
<b>12</b> Advertising and promotion . . . . .				
<b>13</b> Office expenses . . . . .	39,851		20,418	19,433
<b>14</b> Information technology . . . . .				
<b>15</b> Royalties . . . . .				
<b>16</b> Occupancy . . . . .	57,330	26,666	30,664	
<b>17</b> Travel . . . . .	68,528	34,745	279	33,504
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
<b>19</b> Conferences, conventions, and meetings . . . . .				
<b>20</b> Interest . . . . .	5,350		5,350	
<b>21</b> Payments to affiliates . . . . .				
<b>22</b> Depreciation, depletion, and amortization . . . . .	24,858		24,858	
<b>23</b> Insurance . . . . .				
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>IN-KIND EQUIP AND SUPPLIES</u>	233,515	231,899	1,616	
<b>b</b> <u>OTHER EXPENSES</u>	1,031,184	1,021,527	46,815	(37,158)
<b>c</b> <u>COMMUNICATIONS</u>	28,543	10,389	5,195	12,959
<b>d</b> _____				
<b>e</b> All other expenses _____	515,841	490,720	10,234	14,887
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e . .	8,130,055	7,163,908	420,765	545,382
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .				

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1	Cash - non-interest-bearing	622,907	1	504,544	
	2	Savings and temporary cash investments	83,580	2	83,255	
	3	Pledges and grants receivable, net	2,832,376	3	3,275,742	
	4	Accounts receivable, net		4		
	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		5		
	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)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	159,416	8	267,754	
	9	Prepaid expenses and deferred charges	31,943	9	16,095	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	668,600		
	b	Less: accumulated depreciation	10b	321,028	10c	347,572
	11	Investments - publicly traded securities		11		
	12	Investments - other securities. See Part IV, line 11		12		
	13	Investments - program-related. See Part IV, line 11		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	4,102,652	16	4,494,962		
Liabilities	17	Accounts payable and accrued expenses	306,458	17	160,500	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	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		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	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	13,323	25	7,876	
	26	<b>Total liabilities.</b> Add lines 17 through 25	319,781	26	168,376	
	Net Assets or Fund Balances	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/>				
<b>and complete lines 27, 28, 32, and 33.</b>						
27		Net assets without donor restrictions	2,901,954	27	3,327,740	
28		Net assets with donor restrictions	880,917	28	998,846	
<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/>						
<b>and complete lines 29 through 33.</b>						
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	<b>Total net assets or fund balances</b>	3,782,871	32	4,326,586		
33	<b>Total liabilities and net assets/fund balances</b>	4,102,652	33	4,494,962		

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	8,677,266
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	8,130,055
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	547,211
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,782,871
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	(3,496)
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	4,326,586

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
<b>2a</b> 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. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>x</b>
<b>b</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. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>x</b>	
<b>c</b> 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.	<b>x</b>	
<b>3a</b> 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>x</b>
<b>b</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 . . . . .		

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

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)(vii)**. (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 must generally 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						

**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**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
4 <b>Total.</b> Add lines 1 through 3 . . . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
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, whether or not the business is regularly carried on . . . . .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
11 <b>Total support.</b> Add lines 7 through 10 . . . . .						
12 Gross receipts from related activities, etc. (see instructions) . . . . .					12	
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . .	14	%
15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . .	15	%
16a <b>33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b <b>33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
17a <b>10%-facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
b <b>10%-facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**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**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	8,217,108	9,083,677	9,064,768	8,814,640	9,172,492	44,352,685
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .	8,217,108	9,083,677	9,064,768	8,814,640	9,172,492	44,352,685
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . .	99,524	75,162	118,875	76,121	82,111	451,793
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b . . . . .	99,524	75,162	118,875	76,121	82,111	451,793
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						43,900,892

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>9</b> Amounts from line 6 . . . . .	8,217,108	9,083,677	9,064,768	8,814,640	9,172,492	44,352,685
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	11,443	4,195	16,941	17,122	125	49,826
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	11,443	4,195	16,941	17,122	125	49,826
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	8,228,551	9,087,872	9,081,709	8,831,762	9,172,617	44,402,511
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	98.87 %
<b>16</b> Public support percentage from 2023 Schedule A, Part III, line 15 . . . . .	<b>16</b>	98.78 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2024</b> (line 10c, column (f), divided by line 13, column (f)) . . .	<b>17</b>	0 %
<b>18</b> Investment income percentage from <b>2023</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	0 %
<b>19a 33 1/3% support tests - 2024.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b 33 1/3% support tests - 2023.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . .		<input type="checkbox"/>

**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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> 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 <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> 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>b</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 <b>Part VI</b> when and how the organization made the determination.</i>		
<b>c</b> 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 <b>Part VI</b> what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</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 <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> 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 <b>Part VI</b> 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>		
<b>5a</b> 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 <b>Part VI</b>, 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>b</b> <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c</b> <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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 <b>Part VI</b>.</i>		
<b>7</b> 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>		
<b>8</b> 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>		
<b>9a</b> 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 <b>Part VI</b>.</i>		
<b>b</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 <b>Part VI</b>.</i>		
<b>c</b> 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 <b>Part VI</b>.</i>		
<b>10a</b> 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>b</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)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> 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? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.	Yes	No
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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 - <i>provide details in Part VI</i> )	5
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). 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 - <i>explain in Part VI</i> ). 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 <b>Total</b> 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, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 <b>Excess distributions carryover to 2025.</b> 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 D  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate value of contributions to (during year) . . . . .		
3 Aggregate value of grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? . . . . .		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II

Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (for example, recreation or education) <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of open space <input type="checkbox"/> Preservation of a historically important land area <input type="checkbox"/> Preservation of a certified historic structure	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included on line 2a . . . . .	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register . . . . .	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year . . . . .	
4 Number of states where property subject to conservation easement is located . . . . .	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year . . . . .	\$
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

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.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1 . . . . .	\$
(ii) Assets included in Form 990, Part X . . . . .	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.	
a Revenue included on Form 990, Part VIII, line 1 . . . . .	\$
b Assets included in Form 990, Part X . . . . .	\$

**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 **d** ☐ Loan or exchange program
- b** ☐ Scholarly research **e** ☐ Other \_\_\_\_\_
- c** ☐ Preservation for future generations
- 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? . . . . . ☐ Yes ☐ No

**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? . . . . . ☐ Yes ☐ No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance . . . . .             | <b>1c</b> |
| <b>d</b> Additions during the year . . . . .     | <b>1d</b> |
| <b>e</b> Distributions during the year . . . . . | <b>1e</b> |
| <b>f</b> Ending balance . . . . .                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . . ☐ Yes ☐ No
- 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.

- |   | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|------------------|----------------|--------------------|----------------------|---------------------|
| <b>1a</b> Beginning of year balance . . . . .                     |                  |                |                    |                      |                     |
| <b>b</b> Contributions . . . . .                                  |                  |                |                    |                      |                     |
| <b>c</b> Net investment earnings, gains, and losses . . . . .     |                  |                |                    |                      |                     |
| <b>d</b> Grants or scholarships . . . . .                         |                  |                |                    |                      |                     |
| <b>e</b> Other expenditures for facilities and programs . . . . . |                  |                |                    |                      |                     |
| <b>f</b> Administrative expenses . . . . .                        |                  |                |                    |                      |                     |
| <b>g</b> 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 \_\_\_\_\_ %
- b** Permanent endowment \_\_\_\_\_ %
- c** Term endowment \_\_\_\_\_ %
- 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:
- |   | Yes           | No |
|---|---------------|----|
| <b>(i)</b> Unrelated organizations? . . . . .   | <b>3a(i)</b>  |    |
| <b>(ii)</b> Related organizations? . . . . .  | <b>3a(ii)</b> |    |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? . . . . . | <b>3b</b>     |    |
- 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.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land . . . . .		75,000		75,000
<b>b</b> Buildings . . . . .		513,829	252,299	261,530
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		66,148	55,106	11,042
<b>e</b> Other . . . . .		13,623	13,623	
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) . . . . .				347,572

**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) _____		
<b>Total.</b> (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) _____		
<b>Total.</b> (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) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B)) . . . . .	

**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.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) <b>LEASE LIABILITY</b>	<b>7,876</b>	
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B)) . .	<b>7,876</b>	

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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	<b>9,172,377</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	<b>(3,496)</b>
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	<b>427,951</b>
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	<b>424,455</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	<b>8,747,922</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	<b>(70,656)</b>
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	<b>(70,656)</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) . . . . .	<b>5</b>	<b>8,677,266</b>

**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.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	<b>8,628,662</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	<b>427,951</b>
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) . . . . .	<b>2d</b>	<b>70,656</b>
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	<b>498,607</b>
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	<b>8,130,055</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) . . . . .	<b>5</b>	<b>8,130,055</b>

**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.

**01. Part XI, Line 2d-Other revenue included on Sch D but not on 990**

**THE AMOUNT IS RELATED TO IN-KIND REVENUE AND EXPENSES THAT ARE RECOGNIZED UNDER GAAP STANDARDS BUT NOT UNDER THE TAX BASIS. THEREFORE, THEREFORE, THESE CONTRIBUTIONS AND EXPENSES ARE REMOVED SO AS TO NOT AFFECT THIS TAX RETURN.**

**02. Part XII, Line 2d-Other expenses included on Sch D but not on 990**

**THE AMOUNT IS RELATED TO IN-KIND REVENUE AND EXPENSES THAT ARE RECOGNIZED UNDER GAAP STANDARDS BUT NOT UNDER THE TAX BASIS. THEREFORE, THESE CONTRIBUTIONS AND EXPENSES ARE REMOVED SO AS TO NOT AFFECT THIS TAX RETURN.**



<b>Part XIII</b>	<b>Supplemental Information</b> <i>(continued)</i>
------------------	--

[illegible]

SCHEDULE F  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

Name of the organization

Statement of Activities Outside the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND (1)THE CARIBBEAN			PROGRAM SERVICES	EDUCATION/MEDICAL	1,367,450
(2)SUB-SAHARAN AFRICA			PROGRAM SERVICES	EDUCATION/MEDICAL	2,779,218
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal . . . . .					4,146,668
b Total from continuation sheets to Part I . . . . .					
c Totals (add lines 3a and 3b)					4,146,668

**Part II** **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			CENTRAL AMERICA AND THE CARIBBEAN	VILLAGE PARTNERS	1,123,335		69,523	MATERIAL AND SUPPL	FAIR MARKET VAL
(2)			SUB-SAHARAN AFRICA	VILLAGE PARTNERS	1,164,288		21,030	MATERIAL AND SUPPL	FAIR MARKET VAL
(3)			SUB-SAHARAN AFRICA	VILLAGE PARTNERS	628,025		175,964	MATERIALS AND SUPP	FAIR MARKET VAL
(4)			SUB-SAHARAN AFRICA	VILLAGE PARTNERS	771,303		6,828	MATERIALS AND SUPP	FAIR MARKET VAL
(5)									
(6)									
(7)									
(8)									
(9)									
(10)									
(11)									
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . 4

3 Enter total number of other organizations or entities . . . . . 4

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

**Part IV Foreign Forms**

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* . . . . . ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* . . . . . ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* . . . . . ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* . . . . . ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* . . . . . ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the instructions for Form 5713; don't file with Form 990)* . . . . . ☐ Yes ☒ No

**Part V** Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

**01. Use of grant monitoring procedures (Part I, line 2)**

**EACH FOREIGN ORGANIZATION IS REQUIRED TO SUBMIT: (1) ANNUAL BUDGETS TO THE GOVERNING BODY;**

**(2) MONTHLY BUDGET REPORTS TO PRIOR TO DISBURSEMENT OF FUNDS; AND (3) ANNUAL INDEPENDENTLY**

**AUDITED FINANCIAL STATEMENTS. THE INTERNATIONAL PRESIDENT MAKES REGULAR VISITS TO EACH**

**SITE TO ENSURE RESOURCES ARE USED APPROPRIATELY. EACH FOREIGN ORGANIZATION IS AUDITED**

**ANNUALLY FOR COMPLIANCE TO THE ORGANIZATION'S STANDARDS OF SERVICE.**

Employer identification number

91-1702551

CHILDREN OF THE NATIONS

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
a [X] Mail solicitations
b [X] Internet and email solicitations
c [ ] Phone solicitations
d [X] In-person solicitations
e [X] Solicitation of nongovernment grants
f [ ] Solicitation of government grants
g [X] Special fundraising events
2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees,
or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? [X] Yes [ ] No
b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be
compensated at least \$5,000 by the organization.

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions?, (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization. Row 1: 1 THRIVING CHILDREN ADVOCATES IN PERSON, BRENTWOOD, TN 37027, SOLICITATIO, X, 100,083, 271,500, (171,417). Total row: 100,083, 271,500, (171,417).

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from
registration or licensing.
CA, CO, CT, FL, GA, IL, MA, NE, OH, OK, OR, PA, TN, WA, AZ
AL, TX, NM, NC, KY, MD, MI, MN, NY, WI, SC, VA

**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	
		CA AUCTION (event type)	WA AUCTION (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts . . . . .	227,707	534,515	104,205	866,427
	2	Less: Contributions . . . . .	227,707	507,715	104,205	839,627
	3	Gross income (line 1 minus line 2) . . . . .		26,800		26,800
Direct Expenses	4	Cash prizes . . . . .				
	5	Noncash prizes . . . . .				
	6	Rent/facility costs . . . . .	2,600	12,549		15,149
	7	Food and beverages . . . . .	14,000	25,085	2,772	41,857
	8	Entertainment . . . . .				
	9	Other direct expenses . . . . .	3,729	9,271	650	13,650
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				70,656
	11	Net income summary. Subtract line 10 from line 3, column (d) . . . . .				(43,856)

**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: \_\_\_\_\_



SCHEDULE M  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Noncash Contributions

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public  
Inspection

Name of the organization

Employer identification number

CHILDREN OF THE NATIONS

91-1702551

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 . . . . .	X		414,537	FAIR MARKET VALUE
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities - Publicly traded . . . . .				
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.		

**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.

01. Number of contributions or items or both (Part I, col b)

ESTIMATES WERE USED FOR THE NUMBER OF CONTRIBUTORS.

02. Third party arrangements (Part I, line 32b)

CHILDREN OF THE NATIONS USES CHARITABLE ADULT RIDES AND SERVICES (CARS) TO SELL DONATED VEHICLES AND  
PROCESS THE IRS PAPERWORK.

SCHEDULE O  
(Form 990)

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

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 Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

CHILDREN OF THE NATIONS

Employer identification number

91-1702551

01. Officer, directors, etc. family relationship (Part VI, line 2)

CHRISTOPHER CLARK AND DEBRA CLARK HAVE A FAMILY RELATIONSHIP.

02. Form 990 governing body review (Part VI, line 11)

THE DIRECTOR OF FINANCE REVIEWS THE FINANCIAL AND OTHER INFORMATION PRESENTED ON THE FORM 990 PREPARED BY AN INDEPENDENT CPA. THE DIRECTOR OF FINANCE THEN REVIEWS THE FORM 990 WITH THE GOVERNING BOARD PRIOR TO FILING IT.

03. Conflict of interest policy compliance (Part VI, line 12c)

EVERY EMPLOYEE SIGNS CONFLICT OF INTEREST POLICY, WHICH IS KEPT IN THEIR INDIVIDUAL PERSONNEL FILE. THE EMPLOYEE IS RESPONSIBLE TO NOTIFY MANAGEMENT IF CONFLICTS OR POTENTIAL CONFLICTS ARISE. DIRECTORS, OFFICERS, AND MANAGERS ARE RESPONSIBLE TO BE AWARE OF ANY POTENTIAL CONFLICTS OF INTEREST AT ALL TIMES. EVERY DIRECTOR, OFFICER, AND MANAGER COMPLETES AND SIGNS AN ANNUAL QUESTIONNAIRE TO IDENTIFY POTENTIAL CONFLICTS OF INTEREST.

04. CEO, executive director, top management comp (Part VI, line 15a)

COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS IS USED BY THE GOVERNING BODY TO DETERMINE PROPOSED SALARY FOR THE CEO. THE GOVERNING BODY REVIEWS AND APPROVES THE CEO'S COMPENSATION PACKAGE ANNUALLY.

05. Other officer or key employee compensation (Part VI, line 15b)

COMPARATIVE SALARY DATA FROM SIMILAR NON-PROFIT ORGANIZATIONS IS USED BY SENIOR MANAGEMENT TO DETERMINE PROPOSED SALARIES. THE PROPOSED SALARIES ARE SUBMITTED TO THE CEO FOR REVIEW AND APPROVAL.

06. Form 990 availability to public (Part VI, line 18)

UPON REQUEST, A COPY OF FORM 990 AND FORM 1023 ARE PROVIDED TO THE INDIVIDUAL REQUESTOR. THE 990 IS ALSO MADE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

07. Governing documents, etc., available to public (Part VI, line 19)

UPON REQUEST, A COPY OF THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE PROVIDED TO THE INDIVIDUAL REQUESTOR.

08. List of other expenses (Part IX, line 24e)

PRINTING AND PUBLICATION, VENTURE TEAMS AND CLINIC.

Name(s) shown on return	Business or activity to which this form relates	Identifying number
CHILDREN OF THE NATIONS	FORM 990 - 1	91-1702551

Part I

Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II

Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	12,324

Part III

MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	12,534
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV

Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	24,858
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Electronic filing (e-file).** You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
	CHILDREN OF THE NATIONS	91-1702551
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	PO BOX 3970	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	SILVERDALE, WA 98383	

Enter the Return Code for the return that this application is for (file a separate application for each return) . . . . . 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name \_\_\_\_\_  
Plan Number \_\_\_\_\_  
Plan Year Ending (MM/DD/YYYY) \_\_\_\_\_

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of RENEE SCHERTZER, 11992 CLEAR CREEK RD NW SILVERDALE, WA 98383  
Telephone No. 360-698-7227 Fax No. \_\_\_\_\_

• If the organization does not have an office or place of business in the United States, check this box . . . . . ☐

• If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) \_\_\_\_\_

If this is for the whole group, check this box . . . . . ☐

If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for . . . . ☐

1 I request an automatic 6-month extension of time until 11-17, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:  
☒ calendar year 20 24 or  
☐ tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, and ending \_\_\_\_\_, 20 \_\_\_\_\_.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  
☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Form 8879-TE

IRS E-file Signature Authorization  
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or fiscal year beginning , 2024, and ending , 20

Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.

2024

Name of filer

EIN or SSN

CHILDREN OF THE NATIONS

91-1702551

Name and title of officer or person subject to tax

JAMES BLESSING, TREASURER

## Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	
2a Form 990-EZ check here . . . . .	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a Form 1120-POL check here . . . . .	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a Form 990-PF check here . . . . .	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	
5a Form 8868 check here . . . . .	<input checked="" type="checkbox"/>	b Balance due (Form 8868, line 3c) . . . . .	5b	0
6a Form 990-T check here . . . . .	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4) . . . . .	6b	
7a Form 4720 check here . . . . .	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1) . . . . .	7b	
8a Form 5227 check here . . . . .	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	
9a Form 5330 check here . . . . .	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19) . . . . .	9b	
10a Form 8038-CP check here . . . . .	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	10b	

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) , (EIN) and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

## PIN: check one box only

☒ I authorize CLARKE WHITNEY CPA GROUP LL to enter my PIN 99999 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date 08-08-2025

## Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

919949 92651

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date 08-27-2025

ERO Must Retain This Form - See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 8879-TE (2024)

EEA

Name of filer

EIN or SSN

**CHILDREN OF THE NATIONS**

91-1702551

Name and title of officer or person subject to tax

**JAMES BLESSING, TREASURER**

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	Form 990 check here . . . . .	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	8,677,266
2a	Form 990-EZ check here . . . . .	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a	Form 1120-POL check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a	Form 990-PF check here . . . . .	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part V, line 5) . . . . .	4b	
5a	Form 8868 check here . . . . .	<input type="checkbox"/>	b	Balance due (Form 8868, line 3c) . . . . .	5b	
6a	Form 990-T check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 990-T, Part III, line 4) . . . . .	6b	
7a	Form 4720 check here . . . . .	<input type="checkbox"/>	b	Total tax (Form 4720, Part III, line 1) . . . . .	7b	
8a	Form 5227 check here . . . . .	<input type="checkbox"/>	b	FMV of assets at end of tax year (Form 5227, Item D) . . . . .	8b	
9a	Form 5330 check here . . . . .	<input type="checkbox"/>	b	Tax due (Form 5330, Part II, line 19) . . . . .	9b	
10a	Form 8038-CP check here . . . . .	<input type="checkbox"/>	b	Amount of credit payment requested (Form 8038-CP, Part III, line 22) . . . . .	10b	

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) , (EIN) and that I have examined a copy of the

2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

☒ I authorize CLARKE WHITNEY CPA GROUP LL to enter my PIN 99999 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Date 08-08-2025

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

919949 92651

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Date 08-27-2025

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Statement of Program Service Accomplishments

2024 PG01

Name(s) as shown on return

Your Social Security Number

CHILDREN OF THE NATIONS

91-1702551

Form 990-Part III(a)  
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$ 3183883
Grants and allocations included in above expense	\$ 473455
Program Services Revenue	\$0

Explanation

MISCELLANEOUS INTERNATIONAL: PART 1



**Statement of Program Service Accomplishments****2024** PG01

Name(s) as shown on return

Your Social Security Number

**CHILDREN OF THE NATIONS****91-1702551****Form 990-Part III(b)**  
**Statement of Service Accomplishment**

Statement #4

Program Service Code	
Program Service Expenses	\$ 778131
Grants and allocations included in above expense	\$ 778131
Program Services Revenue	\$ 469347

**Explanation**

IN UGANDA, ORPHANS AND WIDOWS ARE AMONG THE HARDEST HIT FROM THE COUNTRY'S TURMOIL AS THEY HAVE BEEN LEFT TO FEND FOR THEMSELVES—EITHER ON THE STREETS OR IN THE REMAINS OF DISMANTLED IDP CAMPS. HEALTHCARE IS A GREAT CONCERN FOR FAMILIES. ACCESS TO MEDICAL FACILITIES IS LIMITED AND COSTLY. WITHOUT ACCESS TO EVEN THE MOST BASIC NECESSITIES OR SERVICES, ACUTE CONDITIONS SUCH AS MALNUTRITION ARE RAMPANT. PSYCHOLOGICAL AND EMOTIONAL STRESSES AFFECT ALL AGES. UNRESOLVED TRAUMA RESULTING FROM HORRIFIC WAR-TIME EXPERIENCES HAUNTS ADULTS AND CHILDREN ALIKE. CHILDREN ARE IN DESPERATE NEED OF IMPROVED EDUCATIONAL OPPORTUNITIES TO HELP THEM ESCAPE THE CYCLE OF POVERTY AND OPEN UP A BRIGHTER FUTURE. TODAY, COTN CARES FOR HUNDREDS OF CHILDREN IN UGANDA, PROVIDING FOOD, MEDICAL CARE, SCHOOLS AND EDUCATION, SUSTAINABLE DEVELOPMENT INITIATIVES, CLEAN WATER, CHRISTIAN DISCIPLESHIP, A UNIVERSITY/VOCATIONAL PROGRAM, AND MUCH MORE.

**Federal Supporting Statements****2024**

Name(s) as shown on return

CHILDREN OF THE NATIONS

Tax ID Number

91-1702551

Form 990, Part VI Section C, line 17

Statement #017

States where a copy of this Form 990  
is required to be filed:

Alabama  
Arizona  
California  
Colorado  
Connecticut  
Florida  
Georgia  
Illinois  
Kentucky  
Massachusetts  
Maryland  
Michigan  
Minnesota  
North Carolina  
Nebraska  
New Mexico  
New York  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
South Carolina  
Tennessee  
Texas  
Virginia  
Washington  
Wisconsin

990

## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 1

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

OVERFLOW STATEMENT**DESCRIPTION****AMOUNT**

TOTAL CURRENT LIABILITIES

\$ 166,340

LESS : CURRENT PORTION ON LEASE LIABILTY

(5,840)

**TOTAL:****\$ 160,500**CONTRIBUTIONS**DESCRIPTION****AMOUNT**

LESS FUNDRAISING

\$ (866,427)

INVESTMENT INCOME

3,496

UGANDA

469,347

SIERRA LEONE

543,606

DOMINICAN REPUBLIC

770,238

MALAWI

796,848

GENERAL SUPPORT

5,749,840

**TOTAL:****\$ 7,466,948**IN-KIND REVENUE**DESCRIPTION****AMOUNT**

IN-KIND EQUIPMENT AND SUPPLIES

\$ 422,937

LESS IN-KIND OCCUPANCY

(8,400)

**TOTAL:****\$ 414,537**OVERFLOW STATEMENT**DESCRIPTION****AMOUNT**

INTEREST INCOME

\$ 10

**TOTAL:****\$ 10**OVERFLOW STATEMENT**DESCRIPTION****AMOUNT**

PROFESSIONAL FEES

\$ 23,389

LESS: LEGAL FEES

(7,787)

**TOTAL:****\$ 15,602**

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## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 2

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

OFFICER WAGES

DESCRIPTION	AMOUNT
SALARY - CHRISTOPHER	\$ 68,928
HOUSING ALLOWANCE - CHRISTOPHER	42,000
MEDICAL BENEFITS - CHRISTOPHER	5,520
SALARY - DEBRA	69,937
MEDICAL BENEFITS - DEBRA	5,520
<b>TOTAL:</b>	<b>\$ 191,905</b>

FUNDRAISING OFFICE EXPENSES

DESCRIPTION	AMOUNT
SUPPLIES	\$ 19,433
<b>TOTAL:</b>	<b>\$ 19,433</b>

ADMINISTRATIVE OFFICE EXPENSE

DESCRIPTION	AMOUNT
SUPPLIES	\$ 20,418
<b>TOTAL:</b>	<b>\$ 20,418</b>

FUNDRAISING - OTHER EXPENSES

DESCRIPTION	AMOUNT
LESS PROFESSIONAL FUNDRAISING FEES	\$ (271,500)
LESS FUNDRAISING DIRECT COSTS	(70,656)
TOTAL	304,998
<b>TOTAL:</b>	<b>\$ (37,158)</b>

PROGRAM IN-KIND EXPENSE

DESCRIPTION	AMOUNT
LESS: IN-KIND RENTS	\$ (8,400)
LESS: IN KIND SERVICES VARIANCE	(72,684)
IN-KIND EQUIPMENT AND SUPPLIES	312,983
<b>TOTAL:</b>	<b>\$ 231,899</b>

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## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 3

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

PROGRAM OTHER EXPENSES

DESCRIPTION	AMOUNT
LESS REPORTED GRANTS	\$ (3,686,950)
RECONCILIATION	(2)
CLINIC	72,502
OTHER PROJECTS	245,882
OTHER EXPENSES	783,989
GRANTS	3,606,106
<b>TOTAL:</b>	<b>\$ 1,021,527</b>

PROGRAM SALARIES AND WAGES

DESCRIPTION	AMOUNT
TOTAL	\$ 1,661,012
LESS OFFICER COMPENSATION	(191,905)
<b>TOTAL:</b>	<b>\$ 1,469,107</b>

OVERFLOW STATEMENT

DESCRIPTION	AMOUNT
TOTAL REVENUE	\$ 9,172,377
INTEREST INCOME	(10)
UNREALIZED GAINS AND LOSSES	3,496
INVESTMENT INCOME	(3,371)
<b>TOTAL:</b>	<b>\$ 9,172,492</b>

UNREPORTED IN-KIND EXPENSE

DESCRIPTION	AMOUNT
IN-KIND OCCUPANCY	\$ 8,400
IN-KIND SERVICES	419,551
<b>TOTAL:</b>	<b>\$ 427,951</b>

UNREPORTED REVENUE

DESCRIPTION	AMOUNT
IN-KIND OCCUPANCY	\$ 8,400
IN-KIND SERVICES	419,551
<b>TOTAL:</b>	<b>\$ 427,951</b>

990

## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 4

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

UNREPORTED OTHER EXPENSES**DESCRIPTION****AMOUNT**

DIRECT FUNDRAISING COSTS

\$ 70,656

**TOTAL:****\$ 70,656**OVERFLOW STATEMENT**DESCRIPTION****AMOUNT**

DIRECT FUNDRAISING COSTS

\$ (70,656)

**TOTAL:****\$ (70,656)**FUNDRAISING OTHER EXPENSES**DESCRIPTION****AMOUNT**

PRINTING AND PUBLICATIONS

\$ 14,887

**TOTAL:****\$ 14,887**ADMINISTRATIVE - OTHER EXPENSES**DESCRIPTION****AMOUNT**

PRINTING AND PUBLICATIONS

\$ 10,234

**TOTAL:****\$ 10,234**PROGRAM OTHER EXPENSES**DESCRIPTION****AMOUNT**

VENTURE TEAMS

\$ 490,720

**TOTAL:****\$ 490,720**PROGRAM EXPENSES-DOMINICAN REPUBLIC**DESCRIPTION****AMOUNT**

TOTAL

\$ 1,367,449

CONTRIBUTED SERVICES

(161,443)

**TOTAL:****\$ 1,206,006**

990

## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 5

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

GRANTS - DOMINICAN REPUBLIC

DESCRIPTION	AMOUNT
GRANTS	\$ 1,123,335
IN-KIND CONTRIBUTIONS	69,523
<b>TOTAL:</b>	<b>\$ 1,192,858</b>

PROGRAM EXPENSES-MALAWI

DESCRIPTION	AMOUNT
TOTAL	\$ 1,196,595
CONTRIBUTED SERVICES	(5,200)
<b>TOTAL:</b>	<b>\$ 1,191,395</b>

GRANTS - MALAWI

DESCRIPTION	AMOUNT
GRANTS	\$ 1,164,228
IN-KIND CONTRIBUTIONS	21,030
<b>TOTAL:</b>	<b>\$ 1,185,258</b>

PROGRAM EXPENSES-SIERRA LEONE

DESCRIPTION	AMOUNT
TOTAL	\$ 804,493
<b>TOTAL:</b>	<b>\$ 804,493</b>

GRANTS - SIERRA LEONE

DESCRIPTION	AMOUNT
GRANTS	\$ 628,025
IN-KIND CONTRIBUTIONS	175,964
<b>TOTAL:</b>	<b>\$ 803,989</b>

PROGRAM EXPENSES-UGANDA

DESCRIPTION	AMOUNT
TOTAL	\$ 778,131
<b>TOTAL:</b>	<b>\$ 778,131</b>

990

## Overflow Statement

(This page is not filed with the return. It is for your records only.)

2024

Page 6

Name(s) as shown on return

FEIN

CHILDREN OF THE NATIONS

91-1702551

GRANTS - UGANDA

DESCRIPTION	AMOUNT
GRANTS	\$ 771,303
IN-KIND CONTRIBUTIONS	6,828
<b>TOTAL:</b>	<b>\$ 778,131</b>

PROGRAM EXPENSES-INTERNATIONAL

DESCRIPTION	AMOUNT
LESS: IN KIND RENTS FROM ESTIMATED GIFT REPORT PBC	\$ (8,400)
LESS: IN KIND EXPENSES	(72,684)
EXPENSES	3,264,967
<b>TOTAL:</b>	<b>\$ 3,183,883</b>

GRANTS - INTERNATIONAL

DESCRIPTION	AMOUNT
GRANTS	\$ 433,817
IN-KIND CONTRIBUTIONS	39,638
<b>TOTAL:</b>	<b>\$ 473,455</b>

SUB-SAHARAN AFRICA-EXPENSES

DESCRIPTION	AMOUNT
MALAWI	\$ 1,196,595
SIERRA LEONE	804,492
UGANDA	778,131
<b>TOTAL:</b>	<b>\$ 2,779,218</b>

CLOTHING AND HOUSEHOLD GOODS

DESCRIPTION	AMOUNT
TOTAL IN KIND EQUIP AND SUPPLIES	\$ 422,937
LESS COMMERCIAL REAL ESTATE	(8,400)
<b>TOTAL:</b>	<b>\$ 414,537</b>



\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.  
Name(s) as shown on return

## Depreciation Detail Listing

Management & General  
(This page is not filed with the return. It is for your records only.)

**2024**  
PAGE 1

CHILDREN OF THE NATIONS												Social security number/EIN 91-1702551			
No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	US WAREHOUSE	12-29-2006	177,453		100.00			177,453	39	SL MM	2.564	77,541	4,550	82,091	
2	LEASEHOLD IMPROVEMENT	01-01-2010	36,568		100.00			36,568	39	SL MM	2.564	14,969	938	15,907	
3	BUILDINGS (MAIN OFFICE)	01-18-2005	125,296		100.00			125,296	39	SL MM	2.564	65,232	3,213	68,445	
4	LOWER OFFICE REMODEL	06-30-2009	29,250		100.00			29,250	39	SL MM	2.564	10,906	750	11,656	
5	SILVERDALE WATER HOOK	10-26-2010	12,067		100.00			12,067	39	SL MM	2.564	4,081	309	4,390	
6	TRAILER 1460 LEFT SIDE	09-20-2012	6,000		100.00			6,000	7		0	6,000		6,000	
7	TRAILER 14X60 RIGHT SIDE	09-20-2012	12,000		100.00			12,000	7		0	12,000		12,000	
8	PAVING SILVERDALE OFFICE	10-17-2012	23,500		100.00			23,500	15	150 DB MQ	5.9	16,499	1,387	17,886	
9	PAVING SILVERDALE OFFICE	07-01-2013	7,819		100.00			7,819	15	150 DB HY	5.9	5,241	461	5,702	
10	BUILDING IMPROVEMENTS	04-04-2013	9,186		100.00			9,186	39	SL MM	2.564	2,537	236	2,773	
11	BUILDING IMPROVEMENTS	07-01-2013	23,676		100.00			23,676	39	SL MM	2.564	6,374	607	6,981	
12	AIR CONDITIONING	07-29-2014	7,815		100.00			7,815	5		0	7,815		7,815	
13	WHITE VAN	12-12-2012	13,623		100.00			13,623	5		0	13,623		13,623	
14	LAND SILVERDALE OFFICE	01-18-2005	75,000	75,000	100.00			0	5		0				
15	PHONE SYSTEM	05-22-2015	7,596		100.00			7,596	5		0	7,596		7,596	
16	GRAPHIC DESIGN COMPUTER	05-03-2017	3,181		100.00			3,181	5		0	3,181		3,181	
17	SIGNAGE	10-12-2018	6,540		100.00			6,540	15	SL MQ	6.667	2,235	436	2,671	
18	BUILDING IMPROVEMENT	10-15-2018	4,656		100.00			4,656	39	SL MM	2.564	620	119	739	
19	BUILDING LIGHTING	02-26-2019	5,723		100.00			5,723	39	SL MM	2.564	716	147	863	
20	BUILDING A IMPROVEMENT	03-11-2020	3,252		100.00			3,252	39	SL MM	2.564	315	83	398	
21	RIDING LAWNMOWER	05-06-2020	2,157		100.00			2,157	5	SL MQ	20	2,048	109	2,157	
22	APPLE COMPUTER - MKTG	06-04-2020	1,852		100.00			1,852	5	SL MQ	20	1,759	93	1,852	
23	WEBSITE DEVELOPMENT	12-23-2020	4,260		100.00			4,260	5	SL MQ	20	3,536	724	4,260	
24	WEBSITE DEVELOPMENT	12-31-2021	19,901		100.00			19,901	5	SL HY	20	11,940	3,980	15,920	
25	ASPHALT LAND IMPROVEMENT	07-16-2021	16,800		100.00			16,800	15	SL HY	6.667	3,080	1,120	4,200	
26	COPIER MACHINES - CAP	01-28-2021	27,200		100.00			27,200	5	SL HY	20	16,320	5,440	21,760	
27	BUILDING A ENTRY DOOR	12-31-2023	6,230		100.00			6,230	40	SL MM	2.5	6	156	162	
Totals			668,601					593,601				296,170	24,858	321,028	

Land Amount  
Net Depreciable Cost

668,601

CY 179 and CY Bonus  
TOTAL CY Depr including 179/bonus

24,858

ST ADJ:

# Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

**2024**

Name(s) as shown on return

Tax ID Number

**CHILDREN OF THE NATIONS**

**91-1702551**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
MGT	1	US WAREHOUSE	12-29-2006	177,453	SL MM	39	4,550
MGT	1	LEASEHOLD IMPROVEMENTS	01-01-2010	36,568	SL MM	39	938
MGT	1	BUILDINGS (MAIN OFFICE)	01-18-2005	125,296	SL MM	39	3,213
MGT	1	LOWER OFFICE REMODEL	06-30-2009	29,250	SL MM	39	750
MGT	1	SILVERDALE WATER HOOKUP	10-26-2010	12,067	SL MM	39	309
MGT	1	TRAILER 1460 LEFT SIDED	09-20-2012	6,000		7	
MGT	1	TRAILER 14X60 RIGHT SIDE	09-20-2012	12,000		7	
MGT	1	PAVING SILVERDALE OFFICE	10-17-2012	23,500	150 DBMQ	15	1,389
MGT	1	PAVING SILVERDALE OFFICE	07-01-2013	7,819	150 DBHY	15	462
MGT	1	BUILDING IMPROVEMENTS SI	04-04-2013	9,186	SL MM	39	236
MGT	1	BUILDING IMPROVEMENTS MO	07-01-2013	23,676	SL MM	39	607
MGT	1	AIR CONDITIONING	07-29-2014	7,815		5	
MGT	1	WHITE VAN	12-12-2012	13,623		5	
MGT	1	LAND SILVERDALE OFFICE	01-18-2005			5	
MGT	1	PHONE SYSTEM	05-22-2015	7,596		5	
MGT	1	GRAPHIC DESIGN COMPUTER	05-03-2017	3,181		5	
MGT	1	SIGNAGE	10-12-2018	6,540	SL MQ	15	436
MGT	1	BUILDING IMPROVEMENT-ROO	10-15-2018	4,656	SL MM	39	119
MGT	1	BUILDING LIGHTING	02-26-2019	5,723	SL MM	39	147
MGT	1	BUILDING A IMPROVEMENTS	03-11-2020	3,252	SL MM	39	83
MGT	1	RIDING LAWMOWER	05-06-2020	2,157	SL MQ	5	
MGT	1	APPLE COMPUTER - MKTG	06-04-2020	1,852	SL MQ	5	
MGT	1	WEBSITE DEVELOPMENT	12-23-2020	4,260	SL MQ	5	
MGT	1	WEBSITE DEVELOPMENT	12-31-2021	19,901	SL HY	5	3,980
MGT	1	ASPHALT LAND IMPROVEMENT	07-16-2021	16,800	SL HY	15	1,120
MGT	1	COPIER MACHINES - CAP LE	01-28-2021	27,200	SL HY	5	5,440
MGT	1	BUILDING A ENTRY DOOR	12-31-2023	6,230	SL MM	40	156
		<b>TOTAL</b>					<b>23,935</b>

**FOR TAX YEAR 2024**

CHILDREN OF THE NATIONS

CLARKE WHITNEY CPA GROUP LLC

610 WARREN AVE

BREMERTON, WA 98337

(360) 792-1040

**2024 Filing Instructions  
CHILDREN OF THE NATIONS  
Tax year ending 12-31-2024**

**Form filed:**

Form 990 and supplemental forms and schedules

**Filing method:**

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

**Due date:**

11-17-2025

**The return reflects neither a refund nor a balance due.**

**Please note:**

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

**8868 Filing Instructions  
CHILDREN OF THE NATIONS  
Tax year ending 12-31-2024**

**Form filed:**

Form 8868

**Filing method:**

The extension has been e-filed, do not mail.

**Due date:**

05-15-2025

Name CHILDREN OF THE NATIONS	Employer Identification # 91-1702551
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Demographics

Mailing Address: PO BOX 3970 SILVERDALE, WA 98383

Phone: (360) 698-7227

Email:

Resident State: WA

Signor of Return

Officer: JAMES BLESSING Title: TREASURER

Diagnostics

Preparer: CLARKE WHITNEY, CPA Invoice: Date: 08-27-2025

Return Information

Item on Return	2024 Federal	2023 Federal (If available)
Total Revenue	8,677,266	8,403,288
Total Expenses	8,130,055	8,878,259
Net Excess (Deficit)	547,211	(474,971)
Net Assets or Fund Balances	4,326,586	3,782,871

State/City Information

<u>State/City</u>	<u>Taxable Revenue</u>	<u>Total Expenses</u>	<u>Change Fund Balance</u>	<u>UBIT</u>	<u>Total Tax</u>	<u>Refund/ (Balance Due)</u>
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CLARKE WHITNEY CPA GROUP LLC  
610 WARREN AVE  
BREMERTON, WA 98337

CHILDREN OF THE NATIONS  
PO BOX 3970  
SILVERDALE, WA 98383

	<b>Return Preparation Data</b>	<b>2024</b>
	(This page is not filed with the return. It is for your records only.)	
Name(s) as shown on return		Social security number
<b>CHILDREN OF THE NATIONS</b>		<b>91-1702551</b>

<b>Process/Contribution</b>	<b>Date</b>	<b>Time</b>	<b>Preparer</b>	<b>Minutes</b>
<b>EXT</b>	<b>04/29/2025</b>		<b>LORI</b>	