

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2024

Name(s) as shown on return

FRIENDS OF LIBERIA INC

Tax ID Number

**** - ***1798**

Entity address

2440 Virginia Ave NW

Washington, DC 20037

Thank you for participating in IRS e-file.

1. ☒ 2024 **990** income tax return for **Federal** was filed electronically.
The electronic filing services were provided by **Pure Foods Management Mid Atlantic**.
2. ☒ **990** income tax return was accepted on **05-15-2025** using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is **5211562025135eyg3w00**.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2024

Name(s) as shown on return

FRIENDS OF LIBERIA INC

Tax ID Number

**** - ***1798**

Entity address

2440 Virginia Ave NW

Washington, DC 20037

Thank you for participating in IRS e-file.

1. ☒ 2024 **990X** income tax return for **Federal** was filed electronically.
The electronic filing services were provided by **Pure Foods Management Mid Atlantic**.
2. ☒ **990X** income tax return was accepted on **07-29-2025** using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is **52115620252102qxe121**.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A

For the 2024 calendar year, or tax year beginning

, 2024, and ending

, 20

B

Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☒ Amended return

☐ Application pending

C

Name of organization

FRIENDS OF LIBERIA INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

2440 Virginia Ave NW

D1007

City or town, state or province, country, and ZIP or foreign postal code

Washington, DC 20037

F

Name and address of principal officer:

Rebecca Martinez, President

1021 N 21st Street Lafayette, IN 47904

H(a)

Is this a group return for subordinates?

☐ Yes

☒ No

H(b)

Are all subordinates included?

☐ Yes

☐ No

If "No," attach a list. See instructions

H(c)

Group exemption number

I

Tax-exempt status:

☒ 501(c)(3)

☐ 501(c) () (insert no.)

☐ 4947(a)(1) or

☐ 527

J

Website:

<https://fo1.org/>

K

Form of organization:

☒ Corporation

☐ Trust

☐ Association

☐ Other

L

Year of formation:

1987

M

State of legal domicile:

DC

Part I

Summary

Activities & Governance

1

Briefly describe the organization's mission or most significant activities:

SUPPORT EDUCATION, HEALTH, AND DEVELOPMENT PROJECTS RELATING TO LIBERIA

2

Check this box ☐ 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)

3

16

4

Number of independent voting members of the governing body (Part VI, line 1b)

4

16

5

Total number of individuals employed in calendar year 2024 (Part V, line 2a)

5

0

6

Total number of volunteers (estimate if necessary)

6

28

7a

Total unrelated business revenue from Part VIII, column (C), line 12

7a

0

7b

Net unrelated business taxable income from Form 990-T, Part I, line 11

7b

0

Revenue

8

Contributions and grants (Part VIII, line 1h)

Prior Year

Current Year

120,960

9

Program service revenue (Part VIII, line 2g)

0

10

Investment income (Part VIII, column (A), lines 3, 4, and 7d)

5,380

11

Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

0

12

Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)

126,340

Expenses

13

Grants and similar amounts paid (Part IX, column (A), lines 1-3)

0

14

Benefits paid to or for members (Part IX, column (A), line 4)

0

15

Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

0

16a

Professional fundraising fees (Part IX, column (A), line 11e)

0

b

Total fundraising expenses (Part IX, column (D), line 25)

6,416

17

Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)

57,237

18

Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

57,237

19

Revenue less expenses. Subtract line 18 from line 12

69,103

Net Assets or Fund Balances

20

Total assets (Part X, line 16)

Beginning of Current Year

End of Year

371,001

440,104

21

Total liabilities (Part X, line 26)

0

22

Net assets or fund balances. Subtract line 21 from line 20

371,001

440,104

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

REBECCA MARTINEZ

Signature of officer

REBECCA MARTINEZ, President

Type or print name and title

Paid Preparer Use Only

Preparer's name

MUHAMMAD SHARF ELAHI

Preparer's signature

97-29-2025

Date

Check ☐ if self-employed

PTIN

P03239408

Firm's name

Pure Foods Management Mid Atlantic

Firm's EIN

Firm's address

7237 Hanover Pkwy, Suite C, Greenbelt MD 20770

Phone no.

240-599-3605

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)

EEA

Part III

Statement of Program Service Accomplishments

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

- 1

Briefly describe the organization's mission:
SUPPORT EDUCATION, HEALTH, AND DEVELOPMENT PROJECTS RELATING TO LIBERIA
- 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 \$ **22,424** including grants of \$) (Revenue \$ **18,985**)
See SERVICES page for a description of this program service.
- 4b

(Code:) (Expenses \$ **14,523** including grants of \$) (Revenue \$ **28,990**)
See SERVICES page for a description of this program service.
- 4c

(Code:) (Expenses \$ **10,128** including grants of \$) (Revenue \$ **9,085**)
See SERVICES page for a description of this program service.
- 4d

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

Total program service expenses **47,075**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 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? If "Yes," complete Schedule C, Part III	5	X
6 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? If "Yes," complete Schedule D, Part I	6	X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 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? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a	X
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? If "Yes," complete Schedule D, Part VII	11b X	
c 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? If "Yes," complete Schedule D, Part VIII	11c X	
d 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? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f 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)? If "Yes," complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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? If "Yes," complete Schedule F, Parts I and IV	14b X	
15 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? If "Yes," complete Schedule F, Parts II and IV	15 X	
16 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? If "Yes," complete Schedule F, Parts III and IV	16	X
17 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? If "Yes," complete Schedule G, Part I. See instructions	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 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? If "Yes," complete Schedule I, Parts I and II	21	X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	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? If "Yes," complete Schedule I, Parts I and III	22	X
23	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? If "Yes," complete Schedule J	23	X
24a	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
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? If "Yes," complete Schedule L, Part I	25b	X
26	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? If "Yes," complete Schedule L, Part II	26	X
27	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? If "Yes," complete Schedule L, Part III	27	X
28	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).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
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)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37	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? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
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			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.				
		17			

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16	
	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.			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	16	
2	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
3	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
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	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	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
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	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
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
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	
11a	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	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	12b	X
c	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
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	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?		
a	The organization's CEO, Executive Director, or top management official	15a	X
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.		
16a	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	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 **District of Columbia**

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.

Accountipro LLC (302)597-7868, 501 Silverside Road,, Wilmington, DE 19806

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) Craig Cooper Communications Coordinator	8.00	X						0	0	0
(2) Eddie Socker Education Co-Representative	8.00	X						0	0	0
(3) Janet Gross Health Programs Co-Representative	5.00	X						0	0	0
(4) Jo-Anne Manswell Butty Members-At-Large	5.00	X						0	0	0
(5) Preston Tulay Members-At-Large	2.00	X						0	0	0
(6) Brenna Da-Tokpah Education Co-Representative	8.00	X						0	0	0
(7) Cori Maund Health Programs Co-Representative	5.00	X						0	0	0
(8) Mike Arden Membership Coordinator	4.00	X						0	0	0
(9) Maxwell Sines Membership	2.00	X						0	0	0
(10) Kyle Tweedy Small Grants Representative	8.00	X						0	0	0
(11) Sarah Morrison Co-Vice President	8.00	X		X				0	0	0
(12) Ashley Salazar Secretary	2.00	X		X				0	0	0
(13) Sally Zelonis Development Representative	10.00	X		X				0	0	0
(14) John Morlu Treasurer	8.00	X		X				0	0	0

(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)Don Drach Co-Vice President	8.00	X		X				0	0	0
(16)Rebecca Martinez, President	10.00	X		X				0	0	0
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								0	0	0

2Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization0

3Did 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

X

4For 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

X

5Did 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

X

Section B. Independent Contractors

1Complete 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

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

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				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	120,960			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f			120,960		
Program Service Revenue	2a	Business Code					
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,380	5,380	
4		Income from investment of tax-exempt bond proceeds					
5		Royalties					
6a		Gross rents	6a	(i) Real	(ii) Personal		
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	(i) Securities	(ii) Other		
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 \$ of contributions reported on line 1c). See Part IV, line 18	8a				
b		Less: direct expenses	8b				
c		Net income or (loss) from fundraising events					
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	11a	Business Code					
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
	12	Total revenue. See instructions		126,340	5,380	0	0

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
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management	1,338		1,338	
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17. .				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . .				
12	Advertising and promotion				
13	Office expenses	1,527		1,527	
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	881		881	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
24	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.)				
a	Family & Adult Literacy	14,523	14,523		
b	Small Grants	10,128	10,128		
c	Fundraising Expenses	6,416			6,416
d	Workshop Exp.-Health	22,424	22,424		
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e. .	57,237	47,075	3,746	6,416
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ 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) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	248,667	1	192,416
	2	Savings and temporary cash investments	68,322	2	68,424
	3	Pledges and grants receivable, net		3	
	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		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b	Less: accumulated depreciation	10b	10c	
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	100,000
	13	Investments - program-related. See Part IV, line 11	54,012	13	79,264
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	371,001	16	440,104	
Liabilities	17	Accounts payable and accrued expenses		17	
	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		25	
	26	Total liabilities. Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	371,001	27	440,104
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	371,001	32	440,104
	33	Total liabilities and net assets/fund balances	371,001	33	440,104

Part XI

Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	126,340
2	Total expenses (must equal Part IX, column (A), line 25)	2	57,237
3	Revenue less expenses. Subtract line 2 from line 1	3	69,103
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	371,001
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	440,104

Part XII

Financial Statements and Reporting

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

1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other	Yes	No
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization: FRIENDS OF LIBERIA INC
Employer identification number: 52-1541798

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

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

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
- 2 A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8 A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 [X] 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 Total. 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 Public support. 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 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. 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 stop here						☐

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 33 1/3% support test - 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization		☐
b 33 1/3% support test - 2023. 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 stop here . The organization qualifies as a publicly supported organization		☐
17a 10%-facts-and-circumstances test - 2024. 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 stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
b 10%-facts-and-circumstances test - 2023. 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 stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		☐

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
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	259,485	180,406	105,137	89,330	120,960	755,318
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	259,485	180,406	105,137	89,330	120,960	755,318
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
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						
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support. (Subtract line 7c from line 6.)						755,318

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	259,485	180,406	105,137	89,330	120,960	755,318
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .	84	137	90	442	128	881
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	84	137	90	442	128	881
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	259,569	180,543	105,227	89,772	121,088	756,199
14 First 5 years. 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 stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.88 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) . . .	17	0 %
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	0 %

- 19a 33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☒
- b 33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		
1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	☐	The organization satisfied the Activities Test. Complete line 2 below.
b	☐	The organization is the parent of each of its supported organizations. Complete line 3 below.
c	☐	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).
2 Activities Test. Answer lines 2a and 2b below.		
a		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? 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.
2a		
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? 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.
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a		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? If "Yes" or "No," provide details in Part VI .
3a		
b		Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.
3b		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<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	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <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	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Part VI

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

Schedule B
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

FRIENDS OF LIBERIA INC

Employer identification number

52-1541798

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

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

Name of organization

FRIENDS OF LIBERIA INC

Employer identification number

52-1541798**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Gloria Saltzman 4282 Sequoyah Rd Oakland, CA 94605-4639	\$ 20,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	Jim & Pat McGeorge 2805 E Hemberg Dr Flagstaff, AZ 86004-6858	\$ 7,719	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	Sarah Morrison 17A W Chapman St, Alexandria, VA 22301-2501	\$ 5,625	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	Nora Mickelson 1335 SW 66th Ave Apt 330 Portland, OR 97225-6036	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	Rolander Family Foundation 10604 Governors Drive, Chapel Hill, NC 27517	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
FRIENDS OF LIBERIA INC	52-1541798

Part II

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

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

Name of organization

FRIENDS OF LIBERIA INC

Employer identification number

52-1541798**Part III**

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE 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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

FRIENDS OF LIBERIA INC

Employer identification number

52-1541798

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?		☐ Yes ☐ 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?		☐ Yes ☐ 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). ☐ Preservation of land for public use (for example, recreation or education) ☐ Protection of natural habitat ☐ Preservation of open space ☐ Preservation of a historically important land area ☐ 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?	☐ Yes ☐ 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)?	☐ Yes ☐ 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 |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 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
1a Beginning of year balance	54,012				
b Contributions	20,000	50,000			
c Net investment earnings, gains, and losses	5,252	4,012			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	79,264	54,012			

- 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:

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

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		
CD Investment	100,000	Cost
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	100,000	

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
Endowment Fund Investment	79,264	Cost
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))	79,264	

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)	
Total. (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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (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.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

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.

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

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. Other Explanation**Friends of Liberia's Endowment Funds are held at the Greater Washington Community Foundation**

Why did FOL create these endowment funds? Endowments are funds that an organization sets aside in investments where they can accrue value to ensure the long-term financial stability of the organization. It means that our endowment funds can help us plan for a more robust future that will help provide us financial security and flexibility. It is the hope with this stability and flexibility, FOL will be better able to fulfill our mission and programming in Liberia.

The Friends of Liberia Legacy Circle Fund

The primary mission of this Fund is: To connect and engage interested parties in Liberia to positively affect Liberia and Liberians through education, economic, and humanitarian programs and through advocacy efforts.

Part XIII

Supplemental Information (continued)

Friends of Liberia Emergency Fund

This fund, will help Liberia in times of emergency such as Ebola, Covid, Civil War, environmental destruction, natural disasters, or such that provide challenges to daily living in Liberia.

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 for instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Employer identification number
52-1541798

FRIENDS OF LIBERIA INC

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
(1) Sub-Saharan Africa			Program services	Edu, Health, Dev., Sm G	47,075
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Subtotal					47,075
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					47,075

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)			Sub-Saharan Africa	Education	14,523	Bank EFT for exp			
(2)									
(3)									
(4)									
(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

3 Enter total number of other organizations or entities

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
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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.

Name of the organization FRIENDS OF LIBERIA INC	Employer identification number 52-1541798
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01. Amended return information

We are submitting an amended 990 for the tax year ending 2024 to correct some items identified after the original submission: Address Correction:The originally filed Form 990 incorrectly listed our organization’s address as 2400 Virginia Ave NW #D1007. The correct address is 2440 Virginia Ave NW #D1007. This error has been corrected on the amended return. Update to Part VII:The original filing inadvertently omitted one individual from Part VII – Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors. Kyle Tweedy, who serves as the Small Grants Representative, has now been properly included in the amended return. One of the reasons we missed this is that the event was added in the last return. Now, we have the proper breakup of actual expenses and revenue, so we have fixed it and included this event

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

Before submission, a draft of the filing is circulated to the organization’s officers and directors for review. This process ensures that all financial data and program service descriptions are thoroughly verified for accuracy and completeness

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

Each year, the Board of Directors conducts a formal review to identify and address any actual or perceived conflicts of interest. In 2025, any such instances involving the CEO or CAO were promptly investigated and appropriately resolved by the Board, in alignment with the organization’s commitment to transparency and ethical governance.

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

As part of the annual review process, the Board of Directors thoroughly considers relevant matters, with all substantiation, deliberations, and decision-making procedures documented in the official board meeting minutes. No compensation was provided to board members in 2024

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

The Board of Directors conducts an annual review, with all substantiation, deliberations, and decision-making processes carefully documented in the official meeting minutes. No compensation was provided to Board members in 2024.

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

Friends of Liberia (FOL) is a non-governmental, non-profit organization dedicated to making a positive impact on Liberia and its people through the funding of educational, social, economic, and humanitarian initiatives. The completed Form 990 is imaged and can be accessed for viewing on our website at www.fol.org.

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

The governing documents of Friends of Liberia are available for review on our website at www.fol.org.

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 for the latest information.**2024**

Name of filer

EIN or SSN

FRIENDS OF LIBERIA INC**52-1541798**

Name and title of officer or person subject to tax

REBECCA MARTINEZ, President**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 ☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b <u>126,340</u>
2a Form 990-EZ check here ☐	b Total revenue, if any (Form 990-EZ, line 9) 2b _____
3a Form 1120-POL check here. ☐	b Total tax (Form 1120-POL, line 22) 3b _____
4a Form 990-PF check here ☐	b Tax based on investment income (Form 990-PF, Part V, line 5). 4b _____
5a Form 8868 check here ☐	b Balance due (Form 8868, line 3c) 5b _____
6a Form 990-T check here ☐	b Total tax (Form 990-T, Part III, line 4) 6b _____
7a Form 4720 check here ☐	b Total tax (Form 4720, Part III, line 1) 7b _____
8a Form 5227 check here ☐	b FMV of assets at end of tax year (Form 5227, Item D) 8b _____
9a Form 5330 check here ☐	b Tax due (Form 5330, Part II, line 19) 9b _____
10a Form 8038-CP check here ☐	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 _____ to enter my PIN _____ 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.

22234

Signature of officer or person subject to tax

Date **05-14-2025****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.

521156 22234**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 **07-29-2025****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)

Statement of Program Service Accomplishments**2024 PG01**

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC**52-1541798****Form 990-Part III(a)**
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$22424
Grants and allocations included in above expense	\$0
Program Services Revenue	\$18985

Explanation

Since 2020 the Liberian Health Team has been offering continuing professional development workshops with the financial support of Friends of Liberia. These continuing professional development workshops not only enable both faculty and clinical nurses and midwives around Liberia to continually update and expand their knowledge, skills, attitudes and enhance evidence-based practices throughout Liberia, it also allows them to lead efforts to improve the Liberian healthcare delivery system. Since 2022, it has been determined that a majority of workshop participants have shared workshop resources in their respective institutions either through uploading of workshop resources on to personal or institutional computers or more formally through organized workshops. This facilitates the circulation of evidence-based practices throughout the Liberian health care system. The 2024 workshops were again held at Phebe Hospital from January 8 through January 12, 2024. There is a critical shortage of continuing education for practicing nurses and midwives and teaching faculty in Liberia. Friends of Liberia is helping to fill that gap with continuing medical education workshops. Our Liberian Health Team (LHT) comprised of five volunteer Liberian master-prepared nurse-educators and one volunteer with a master's in bioinformatics and computational Biology, has put together four, (now five) successful workshops each January (2020-2024). These workshops have been funded by Friends of Liberia and successful Global Giving campaigns. They have been held at Phebe School of Nursing. The workshops have targeted both faculty from all accredited nursing/midwifery schools and clinicians from various hospitals around the country. They have focused on several topics, including (but not limited to) nursing education through distance learning, program evaluation and accreditation, linking theory with clinical experience, and quality improvement in the clinical settings. The topics of each workshop are determined by annual needs assessments conducted by our LHT. The Liberian Health Team also accepted, oversaw, and distributed funding from Friends of Liberia of an award to Phebe Hospital to assist with extraordinary expenses related to the care of the Toyota gas tanker explosion victims. These victims were seriously injured in December 2023. Friends of Liberia is grateful to the Team for their assistance in these efforts.

Statement of Program Service Accomplishments**2024 PG01**

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC**52-1541798****Form 990-Part III(b)**
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$14523
Grants and allocations included in above expense	\$0
Program Services Revenue	\$28990

Explanation

The Family Literacy Initiative (FLI) This year was the 9th year of the Family Literacy Initiative (FLI). WE-CARE, FOL, and HIPPY International launched the FLI in November 2015 after a survey by FOL members indicated that the most significant unmet educational need in Liberia was early childhood education. More specifically, the preparation of preschoolers in literacy and other basic skills needed to thrive in school. The FLI is a partnership between FOL, the WE-CARE Foundation, and HIPPY International. The FLI has two components: the HIPPY Home Visitors program and the Adult Literacy Program (ALP). The HIPPY Home Visitors program uses the HIPPY curriculum to provide parents with training, educational activity packets, and other resources to help improve their child's literacy and readiness for school. The training and resources are delivered through home visitors, which WE-CARE employs. The ALP is a series of literacy classes using a curriculum designed to supplement the HIPPY curriculum for those parents and other adults who want to improve their literacy as they help their children improve their readiness for school. Now, the ALP has also served a number of adults who are not an FLI caregiver. Miriam Westheimer of HIPPY International continues to provide resources and technical support as needed. WE-CARE serves as the on-the-ground implementer and facilitator, adapting the HIPPY curriculum to a Liberian context, training and coordinating the home visitors, and overseeing the program. In December 2024, year 8 FLI came to a close and the closing ceremonies for the HIPPY Home Visitors program and for ALP were held in December. The HIPPY Home Visitors Program HIPPY is an international early childhood development program grounded in the belief that learning begins at home and parents can play a critical role as educational partners with schools. It is widely known that children are more successful when parents are engaged in their learning. HIPPY is designed to help parents prepare their preschool children for success in school and life and to equip parents with the tools, skills, and confidence they need to support their children's learning at home successfully. The Friends of Liberia Education Committee's dedicated monitoring and evaluation team has been working on expanding our previous report tracking the graduates from the HIPPY program. For year 9 of the HIPPY Home Visitors Program, 274 families started the program, and 259 families completed the program. As a whole, the FLI continues to have a very high student retention rate. This year, 53 children graduated from year 3, and the graduation proceedings were held in early December. WE-CARE continued the program in West Point, Cadwell, Duazon, Neezoe, and Nyemah Town. In 2022, Nyemah Town was slightly delayed compared to the other communities. This year, they were on track with the other communities. Comic Relief continued to fund the FLI this year but delivered some unfortunate news. Comic Relief lost a major funder and, as a result, has to cut the value of their grants by about 50% across the board for 2024. This means that the FLI will have to operate at a reduced capacity unless additional funding is found. In better news WE-CARE worked with a filmmaker this year to create a short 15-minute documentary on the HIPPY Home Visitors program to spotlight it. Early Childhood Development (ECD) Centers Early Childhood Development (ECD) Centers WE-CARE's solution for lack of space in Nyemah Town developed by converting unused classroom space into an ECD center in one community while the community built a space in another. Both of those spaces were finished 2023 and their operation as ECD Centers. In 2024, both Centers completed their first school year. This has particularly benefitted the ALP classes and Friend of Liberia provided some additional funding for the purchase of a lighting system so the spaces can be used after dark. ALP The ALP is a series of group meetings designed to help HIPPY

Statement of Program Service Accomplishments**2024 02**

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC**52-1541798****Form 990, Part III (b) continued****Explanation (continued)**

parents improve their English literacy and numeracy skills. The ALP curriculum is designed to work with the HIPPY curriculum, but the classes are not exclusive to HIPPY parents, though HIPPY parents are given priority in the program. There are two levels of the ALP. Level one is for parents who have very little literacy skills, while level two is designed as a continuation of level one and is designed for parents who already have some basic literacy skills. The curriculum writer and the ALP coordinator, James Cooper, are still actively developing the Level Two curriculum. One of the major challenges this year was attendance. Attendance, particularly with the ALP classes, was lower than desired due to the ALP learner's involvement with the Presidential election held in Liberia this year. Even with the challenges the ALP was successful this year with 76 level 1 learners and 33 level two learners completing the program. The graduation programs for ALP were held in each community in early December. Tracking Study WE-CARE and the Education Committee's Monitoring and Evaluation group have been working on expanding the cohorts tracked in the tracking study. Cohort 1 students graduated from FLI/HIPPY in December 2018. Data was collected on these students' academic performance during the 2022/2023 academic year. A total of twenty-five different teachers and twenty-eight schools were involved in the study. A total of 47 students were in this cohort and 62% (29 of 47) of them were enrolled in schools and were tracked. Preliminary results show that students attended school regularly, and that 20.6% were absent for just one or two days the entire year. By the end of the year, most students were promoted to the next grade, 83% (24 of 29) and 17% (5 of 29) being retained. This year, the FLI tracking study continued. The goal of this study is to gather data about how the students who have graduated from the HIPPY program are doing in school and compare them with peers in the same classes. These results will be included in a final report, which will provide a detailed analysis of the academic progress and behavior of Cohort 1 students. Publications In 2022, the Education committee submitted a proposal to write a chapter for a UNECSO publication that will focus on early childhood literacy programs worldwide. The proposal was accepted, and this year, the finalized chapter was given to UNESCO for publication in 2025. The Education Committee also submitted a proposal and was accepted to write an article for the COABE Adult Literacy Journal. This was published in 2024. Peter Town Unfortunately, in 2022, the ongoing work in Peter Town came to a standstill due to unforeseen issues with WE-CARE continuing to work in the town. This was beyond WE-CARE's and the committee's control. In 2024, the committee and WE-CARE found a solution with training teachers at the Garden School in Gbanga. The Garden School has been completing on going training with the Peter Town teachers in Gbanga. Funding Issues WE-CARE is struggling to find funding to continue the HIPPY and FLI programs. They have requested additional funding for the upcoming year 2025.

Statement of Program Service Accomplishments**2024 PG01**

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC**52-1541798****Form 990-Part III(c)**
Statement of Service Accomplishment

Statement #4

Program Service Code	
Program Service Expenses	\$10128
Grants and allocations included in above expense	\$0
Program Services Revenue	\$9085

Explanation

In 2024 Friends of Liberia Small Grants Committee received 74 applications for funding. Of these, 13 had applied for a Friends of Liberia (FOL) small grant before, and 5 had been previous recipients of funding. 61 applications were from new applicants, indicating knowledge of FOL's small grants opportunity is becoming more widespread across Liberia. This also allows us to build a larger network of local Liberian organizations. The average project cost was \$2,766, with an average of 476 expected beneficiaries per project. Project proposals spanned topics such as construction projects for health centers to tree planting campaigns. Many training programs, including women and girl's empowerment, vocational trainings and entrepreneurship were proposed. In quarter 1 FOL funded a project proposed by Educated West Point (EWP) called Early Childhood Development and Afterschool Extended Learning. The specific programmatic objective is to strengthen and grow the Early Childhood Development Center and After School Extended Learning program to provide education and updated materials for a greater number of children of West Point. This will be achieved by the refurbishment of the ECD center and Afterschool Program Classrooms to secure adequate space for a healthy, hygienic learning environment. As EWP continues to keep pace, as well as set tone, for the advancement of modern learning in a challenging slum like setting such as West Point, Digital Learning remains in the forefront of EWP's focus in the coming years. As such, visual learning will be integrated via the use of educational digital media, projected on screen with materials recommended through the Ministry of Education and other internationally recognized daycare-aged children's education materials i.e. "Jolly Phonics". In quarter 3 FOL funded a project proposed by Kpo'ma Women called Women's Rice Mill Project. Kpo'ma Women requested a \$3,000 grant from Friends of Liberia to support the installation of a mechanized rice mill, construction of a small storage facility and basic training in business development to benefit a women's farming cooperative and their families in a very remote village within the Salala District in Bong County. Kpo'ma Women was founded in 2020 by Constance Mulbah who was born in Liberia and relocated to the United States during the civil war. Constance holds a bachelor's degree in public health and became a Peace Corps Volunteer working on development in Senegal (RPVC Senegal 2015). After completing her MBA in Sustainable Business Development, she partnered with Chelsea Johnson, who has strong ties to rural communities in Bong County from her work completing her nursing education. Since 2020, Kpo'ma Women has focused on empowering rural women in Bong County through grassroots initiatives. Over the past four years, Kpo'ma Women's all-volunteer organization has focused on supporting rural women and has helped implement grassroots initiatives by collaborating with local communities and other nonprofit organizations. Kpo'ma Women's purpose is to provide rural women in Bong County with the tools they need to overcome barriers to economic participation. They believe that promoting women's economic empowerment is a key to eradicating poverty. They work on the grassroots level to engage with local women and help them to implement projects that they believe will have the most impact on their communities. It is crucial that Kpo'ma Women are not imposing their ideas but working collaboratively and listening carefully to the voices of women in the communities they serve. In this way, they have been able to develop successful projects. In quarter 4, FOL funded a project proposed by Help a Mother and Newborn Initiative (HMNI) called Empowerher Journey. HMNI works to support pregnant women and young mothers in Margibi County. Through their programs, they provide healthcare education, maternity support, and financial skills training. The "EmpowerHer

Statement of Program Service Accomplishments**2024 02**

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC**52-1541798**

Form 990, Part III (c) continued

Explanation (continued)

Journey" project focuses on helping 100 first-time young mothers by giving them the skills and resources (through skill training and Seed-Funding for business) to support themselves and their babies. This project also encourages these young women to continue their education and become more self-reliant, breaking the cycle of poverty and improving their future. The total cost of the project is \$11,000. We are requesting \$3,000 from Friends of Liberia (FOL) to cover the cost of training materials. The training will be fully conducted by ForlifeZoe. While Help a Mother and Newborn Initiative team has extensive expertise in health-related programs, including running support clubs for pregnant women and mothers over the past three years, our focus has been on providing birth kits and prenatal and postnatal education. However, through HMNI's interactions and feedback from these mothers, they realized the critical need to incorporate an empowerment aspect such as vocational training to equip mothers with income-generating skills. For this new cohort (which is a pilot program), HMNI is working with the ForlifeZoe team due to their experience in delivering vocational training for the empowerment aspect. Based on their regular training, they estimated the cost of training materials to be approximately \$50 per participant. The rest of the funding will come from local donations, community fundraising events, and in-kind contributions. To ensure the project's sustainability, we plan to involve community leaders and ensure that these women are actively involved, and they use the money for the right purpose.

Statement of Program Service Accomplishments

2024 PG01

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC

52-1541798

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

Statement #4

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

Explanation

Statement of Program Service Accomplishments

2024 PG01

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC

52-1541798

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

Statement #4

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

Explanation

Statement of Program Service Accomplishments

2024 PG01

Name(s) as shown on return

Your Social Security Number

FRIENDS OF LIBERIA INC

52-1541798

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

Statement #4

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

Explanation

990

Overflow Statement

2024

Page 1

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

Name(s) as shown on return

FEIN

FRIENDS OF LIBERIA INC

52-1541798

Overflow Statement

Description	Amount
Office Expences	\$ 230
Dues & Memberships	250
Namecheap	73
Wordfence	129
Mailchimp	720
Sale Tax	6
Bank Fees	119
Total: \$	<u><u>1,527</u></u>

Overflow Statement

Description	Amount
Auction , Fundraising Expenses	\$ 3,014
Kindful	3,402
Total: \$	<u><u>6,416</u></u>

FOR TAX YEAR 2024

FRIENDS OF LIBERIA INC

Pure Foods Management Mid Atlantic

7237 Hanover Pkwy, Suite C,

Greenbelt, MD 20770

(240)599-3605

**2024 Filing Instructions
FRIENDS OF LIBERIA INC
Tax year ending 12-31-2024**

Form filed:

Amended Form 990 and supplemental forms and schedules

Filing method:

The amended return has been e-filed, do not mail.

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.

Pure Foods Management Mid Atlantic

7237 Hanover Pkwy, Suite C,
Greenbelt, MD 20770
csd@servprobpo.com
Phone: (240)599-3605 | Fax:

July 29, 2025

FRIENDS OF LIBERIA INC
2440 Virginia Ave NW STE D1007
Washington, DC 20037

Subject: Preparation of 2024 Tax Returns

FRIENDS OF LIBERIA INC:

Thank you for choosing Pure Foods Management Mid Atlantic to assist with the 2024 taxes for FRIENDS OF LIBERIA INC. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2024 federal and state income tax returns for FRIENDS OF LIBERIA INC. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of FRIENDS OF LIBERIA INC, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2024 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (240)599-3605.

Sincerely,

MUHAMMAD SHARF ELAHI
Pure Foods Management Mid Atlantic

Accepted By:

Officer

Date

Pure Foods Management Mid Atlantic

7237 Hanover Pkwy, Suite C,
Greenbelt, MD 20770
csd@servprobpo.com
Phone: (240)599-3605 | Fax:

July 29, 2025

FRIENDS OF LIBERIA INC
2440 Virginia Ave NW STE D1007
Washington, DC 20037

FRIENDS OF LIBERIA INC:

Enclosed is the 2024 amended federal return for a tax-exempt organization, prepared for FRIENDS OF LIBERIA INC from the information provided. This return was e-filed with the IRS and was accepted on July 29, 2025.

The organization's amended federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (240)599-3605.

Sincerely,

MUHAMMAD SHARF ELAHI
Pure Foods Management Mid Atlantic

Pure Foods Management Mid Atlantic

7237 Hanover Pkwy, Suite C,
Greenbelt, MD 20770
csd@servprobpo.com
Phone: (240)599-3605 | Fax:

July 29, 2025

FRIENDS OF LIBERIA INC
2440 Virginia Ave NW STE D1007
Washington, DC 20037

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

- * Interviews regarding your tax situation
- * Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data
- * Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (240)599-3605.

Sincerely,

MUHAMMAD SHARF ELAHI
Pure Foods Management Mid Atlantic

Pure Foods Management Mid Atlantic

7237 Hanover Pkwy, Suite C,
Greenbelt, MD 20770
csd@servprobpo.com
Phone: (240)599-3605 | Fax:

Customer Name	Customer Information	
FRIENDS OF LIBERIA INC 2440 Virginia Ave NW STE D1007 Washington, DC 20037	Invoice #:	
	Date:	July 29, 2025
	Phone:	(571)217-3083
	E-mail:	

Your 2024 tax return was prepared by MUHAMMAD SHARF ELAHI.

Description	Fee
Federal And Supplemental Forms	
Form 990	Return of Org Exempt from Income Tax, page 1
Form 990 pg 2	Return of Org Exempt from Income Tax, page 2
Form 990 pg 3	Return of Org Exempt from Income Tax, page 3
Form 990 pg 4	Return of Org Exempt from Income Tax, page 4
Form 990 pg 5	Return of Org Exempt from Income Tax, page 5
Form 990 pg 6	Return of Org Exempt from Income Tax, page 6
Form 990 pg 7	Return of Org Exempt from Income Tax, page 7
Form 990 pg 8	Return of Org Exempt from Income Tax, page 8
Form 990 pg 9	Return of Org Exempt from Income Tax, page 9
Form 990 pg 10	Return of Org Exempt from Income Tax, page 10
Form 990 pg 11	Return of Org Exempt from Income Tax, page 11
Form 990 pg 12	Return of Org Exempt from Income Tax, page 12
Schedule A	Organization Exempt Under Sec 501(c)(3), page 1
Schedule A pg 2	Organization Exempt Under Sec 501(c)(3), page 2
Schedule A pg 3	Organization Exempt Under Sec 501(c)(3), page 3
Schedule A pg 4	Organization Exempt Under Sec 501(c)(3), page 4
Schedule A pg 5	Organization Exempt Under Sec 501(c)(3), page 5
Schedule A pg 6	Organization Exempt Under Sec 501(c)(3), page 6
Schedule A pg 7	Organization Exempt Under Sec 501(c)(3), page 7
Schedule A pg 8	Organization Exempt Under Sec 501(c)(3), page 8
Schedule B	Schedule of Contributors, page 1
Schedule B pg 2	Schedule of Contributors, page 2
Schedule B pg 3	Schedule of Contributors, page 3
Schedule B pg 4	Schedule of Contributors, page 4
Schedule D	Supplemental Financial Statement, page 1
Schedule D pg 2	Supplemental Financial Statement, page 2
Schedule D pg 3	Supplemental Financial Statement, page 3
Schedule D pg 4	Supplemental Financial Statement, page 4
Schedule D pg 5	Supplemental Financial Statement, page 5
Schedule F	Activities Outside the U.S., page 1
Schedule F pg 2	Activities Outside the U.S., page 2
Schedule F pg 3	Activities Outside the U.S., page 3
Schedule F pg 4	Activities Outside the U.S., page 4

Schedule F pg 5	Activities Outside the U.S., page 5	
Schedule O	Supplemental Information, page 1	
Form 8879-TE	E-file Signature Authorization for Tax Exempt	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Stmt Services	Statement of Service Accomplishments	
Overflow	Itemized Listing Attachment	
EF Notice	General Information for Electronic Filing	
EF Notice	General Information for Electronic Filing	

Total Forms	47	Forms Subtotal	0.00
		Total Balance Due	0.00

Payment due upon receipt. Thank you for your business!

990	Tax Exempt Diagnostic Summary	2024
Name FRIENDS OF LIBERIA INC		Employer Identification # 52-1541798

Demographics

Mailing Address: 2440 Virginia Ave NW #D1007
Washington, DC 20037

Phone: (571)217-3083
Email: rmartinez721@gmail.com

Resident State: DC

Signor of Return

Officer: REBECCA MARTINEZ Title: President

Diagnostics

Preparer: MUHAMMAD SHARF EL Invoice: Date: 07-29-2025

Return Information

Item on Return	2024 Federal	2023 Federal (If available)
Total Revenue	126,340	
Total Expenses	57,237	
Net Excess (Deficit)	69,103	
Net Assets or Fund Balances	440,104	371,001

State/City Information

State/City	Taxable Revenue	Total Expenses	Change Fund Balance	UBIT	Total Tax	Refund/ (Balance Due)
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